

TEMPLE OF GRACE

England & Wales · Charity number 1149167

Details

Other names	ADONAI INTERNATIONAL MINISTRIES, AIM, TEMPLE OF GRACE, T.O.G
Status	Registered
Legal form	Other
Registered	2012-10-01
Register	View on the Charity Commission register

Contact

Address	1st Floor Speedicut Works Harleston Street Sheffield
Phone	01142758863
Email	aimsheffield@gmail.com
Website	www.adonai.org.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH WORLDWIDE IN ACCORDANCE WITH THE DOCTRINES SET OUT IN THE STATEMENT OF FAITH.

Activities: The advancement of the Christian faith worldwide for the benefit of the UK public.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£69,799	£63,722	-	-
2024-03-31	£61,558	£57,433	-	-
2023-03-31	£51,928	£52,590	-	-
2022-03-31	£44,530	£42,252	-	-
2021-03-31	£34,355	£38,679	-	-

Trustees

Name	Role	Appointed
Dr DAVID KAFUI	Chair	2012-01-25
Deacon Johnson E Anka		2015-07-01
Dr Fidel Christian Tarpeh Budy		2022-06-09
Dr Tobias Siegenthaler		2024-01-11
Ellen Adjekum Gomado		2020-04-01

TEMPLE OF GRACE

England & Wales - Charity number 1149167

Accounts

TEMPLE OF GRACE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

Registered Charity No. 1149167

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Trustees

Chair

David Kafui

Johnson E Anka
Ellen Gomado
Fidel Christian Tarpeh Budy
Tobias Siegenthaler

Chief Executive

Jeremiah Gomado

Company Secretary

Johnson Anka

Charity Registration No 1149167

Registered Office

1st Floor Speedicut Works
Harleston Street,
Sheffield
S4 7QB

Bankers

HSBC Bank PLC
Rotherham College Street
35 College Street
Rotherham
England
S65 1AF

INTRODUCTION

The Trustees have pleasure in presenting their report for the year ended 31 March 2025. The Trustees have complied with the Statement of Recommended Practice, Accounting and Reporting by Charities (2015) and applicable United Kingdom Accounting and Financial Reporting Standards.

Small Companies Exemption

In preparing their report, the trustees have decided to take advantage of the Small Companies Exemption under Section 1A of FRS 102 and the Companies Act 2006.

Reference and Administrative Information

The charity changed its name to Temple of Grace in April 2024 by resolution of the trustees in a special meeting held in November 2022 which involved all clergy and leadership personnel. The change of name was officially announced in April 2023. Temple of Grace is a registered charity under the Charities Act 1993, charity number 1149167. It is governed by its Constitution adopted on the 5 August 2010.

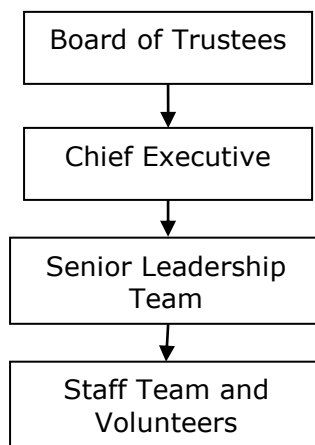
The governance of the Charity is vested in the Trustees appointed under the Constitution. The day-to-day organisation of the Charity is delegated to the Chief Executive.

Details of the Trustees, who are also the directors and members of the Company, who served during the year are set out on page 2.

The principal place of business and any professional advisors of the Charity are set out on page 2.

STRUCTURE, GOVERNANCE AND MANAGEMENT**Organisational Structure**

The organisation's structure is best presented as laid out below:



The Trustees consider that the above structure is appropriate for the charity's activities.

Governance

The governing body of the charity is the Board of Trustees, the members of which are listed on page 2. Unless indicated otherwise, all served throughout the year. The Board must consist of a minimum of three members but there is no maximum number. The method for the recruitment and appointment of Trustees involves a skills' audit and review, and a combination of active search and open advertisement.

The induction and training procedures for Trustees are as follows: new Trustees are invited to attend a Board meeting as observers before confirming that they will take up their appointment; they are supplied with a copy of the Charity Commission's guide to being a trustee and the core constitutional and strategic documents relating to the Charity and its work; the activities of the Charity are presented to new Trustees by members of staff within a reasonable time after appointment and Trustees are periodically invited to consider and notify the Chair if there is any particular training or experience from which they would benefit so as to help them fulfil their responsibilities to the Charity.

Trustees are encouraged to identify particular areas of activity that they are keen to participate in. The Trustees agree the level of the Chief Executive's remuneration, monitors all legal and operational activities of the Charity, reviews the organisational budget and closely monitors the Charity's financial performance.

Management

The Board is responsible for setting strategies and policies for the Charity and for ensuring that these are implemented. The day to day running of the Charity is delegated to the Chief Executive and his staff. The Chief Executive is responsible for the implementation of policies and strategies on behalf of the Board. The Chief Executive works with the Leadership Team to implement the policies and procedures.

Risk Management

The Trustees have examined the principal areas of the Charity's operations and considered the major risks in each of these areas.

In the opinion of the Trustees, the Charity has established a review system and allocated sufficient resources to ensure those risks identified have been mitigated to a level acceptable for the Charity's day to day operations.

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Temple of Grace is committed to the highest safeguarding standards. The Board, within its capacity, oversees an approach to the charity's work which ensures that Safeguarding regulations are adhered to. A comprehensive Safeguarding Policy has been developed which guides the operations of all staff. Any opportunities to acquire training for staff are utilised.

OBJECTIVES AND ACTIVITIES**Objectives**

The main object of the Charity, as stated in its Constitution, is the advancement of the Christian faith worldwide in accordance with the doctrines set out in the Statement of Faith.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Vision

Temple of Grace is an independent charity seeking to impact our generation with the standards of Christ and influencing them to fulfil their full potential and destiny in Christ for the public benefit and for that purpose to advance the active understanding of the Christian faith and any other subjects insofar as they are likely to be conducive to the public benefit.

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We work to build wider understanding of the Christian Faith and its benefits to UK society.

We work towards our vision by:

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- Sustaining and developing as an organization which meets the needs of the local majority and minority ethnic population through Biblical teachings, the establishment of churches and fellowship centres, charitable works and education.

REVIEW OF THE YEAR

Our trustees have been consistent in their support and help in directing us towards our charitable goals. They have continued in their dedication to encourage the church and its leadership as always to continue to be objective in looking for creative ways to increase our outreach to our community and improve the delivery of our mission. These efforts on the part of our trustees have been consistent, bold and are yielding good results in various aspects of our church work. These results have very much inspired us to do more for our church and community. We have consistently seen people of our local community visit us over the period. Some have become church members and are consistent in their commitment to our activities.

We continue to maintain the guiding principle of constantly engaging members in an encouraging and positive way to inspire them towards growth. This has contributed to some of the positive outcomes we achieved during the year. Through continuing to keep our church open to all in our local community we are exploring more ways to be useful and beneficial.

We continued to maintain the momentum of our outreach program from the previous year. The outcomes of this agenda are beginning to impact the culture of the congregation. The need to retain relevance and usefulness to our local community is integral in the planning and delivery of our activities.

We continue to maintain an all-inclusive approach to our membership which allows our members to live out their faith and integrate into our church community through:

- Accessible pastoral care for members which is equally open to our community.
- Praise, worship and prayer, bible study and developing a meaningful personal walk with Christ.
- Missionary and outreach work which have been more meaningful through our community focus.

We continue to encourage the active participation of all members so they can be empowered and trained to take meaningful responsibilities. This is because we see the need for our church to make our community its focus. Our main objective has always remained to make everyone feel a part of all that is happening in our church life.

ACHIEVEMENTS AND PERFORMANCE

We started this year with a strong outreach approach backed by a twenty-one-day fasting and prayer period.

We were able to bring together all leaders and trustees for the first time in our inaugural pastors and leaders' weekend away. The meeting was very interactive, successful and the outcome became very impactful on leadership. The pastors and some congregation members of the USA and Lincoln branches were in attendance.

We organised our all-nations day in October 2024. The day was opened to the community and was very successful. Attendance was very good and led to the gain of some new congregation members.

Our Lincoln branch had a boost in membership due to our collaborated evangelistic outreach into that community. The church has since gained some permanent members who have given it a substantial growth in membership. The pastor in charge was officially ordained as a reverend minister.

COMMUNITY PARTICIPATION

Due to our continues outreach activities we have had multiple people come through our doors and some have become members after a few visits. We are continuously opened to our local community, and we believe we are gaining more grounds in becoming accessible our community.

Our community participation in this year also has continued to shape our church activities and experiences in a positive way. We continue to support people and have kept our doors open as our invitation for members in our community to visit us in church. This has continued to be beneficial to all our work.

Our weekly meetings reverted to online platforms. We have been exploring ways in which we can encourage in-person attendance. The online platform meetings continue to help us bring church services to the home of members.

Our Online Radio, Channel of Mercy, which has been a strong outreach arm of the church into our community remained inactive during the year due to a few technical issues, but we are working had to revive it.

PASTORAL CARE

It is still our focus to reach out to all our members who need support of any kind. If there are needs that our pastoral team cannot handle, we signpost them to effective alternative sources. Visitation continues to be a prominent part of our operations.

Our church office remains open every week for members and non-members in our local reach. We do this to give help to anyone that needs it during those hours in the day. This practice has proved beneficial to a good number of people over the years. We continue to make our services more available to members and our community.

PRAYER AND WORSHIP

We continue in our church-based prayer sessions to make our services relevant to the prayer needs of our church members. Our Easter program was strategically organised to engage Families, Singles and Couples to encourage various levels of relationships. Prayer was a major part of these meetings. We offered an open invitation to our community but we did not record a significant response. The intention is to run it next year with better planning based on the learnings from this year.

We continue to intentionally invite people from our local community and help them to realise the need for prayer. We now meet in-person on Fridays but also continue with our online meetings to improve engagement.

Dawn prayers continue to be online on Wednesdays for the main congregation and on Fridays for pastors with all members encouraged to join.

We also have adopted three days fasting and prayer at the end of every month as we take our communion service the last Sunday of every month. The patronage so far has been excellent from members and family and friends.

MISSION AND OUTREACH

Our youth leadership has continued to show strong and steadfast growth. They continue to attract young people of their kind from our community into their activities. They started the year in February 2005 with a successful games night which saw a lot of participation by other youths from our community.

Our Youth Week also followed in April 2005. This was a week-long celebration which attracted a lot of non-members.

This was followed by a Community Outreach worship night which was again well patronised.

Our women's ministry hosted a breakfast meeting which was opened to our community. We saw a very good response from church members and our wider community. The theme was focussed mainly on the needs and challenges our women face within our wider community.

In July 2024 our women's ministry organised a "Mother and Daughter talk" program in which our Lincoln branch participated as well. It fostered a bond between mothers and daughters as well as the two branches which encouraged the participation of all our women in our mission as a church.

Our Grace Impact 2024 which was run in May 2024 was a huge success. We saw some new attendees who came from within our community. We plan to build on this initial success in the coming years.

Our men's ministry celebrated their week in June 2024 and opened their program to our wider community. We generated some interest from non-members and we plan to use the learnings to improve the success of next year's program.

Our evangelism and outreach activities still need improvement and we are adopting a continuous improvement approach. Our success in converting visitors into members is under improvement as well.

We continue to carry out monthly outreach activities and channel outreaches through the men, women and youth departments to create awareness in everyone and hope that this will influence us into constantly reaching out into our community to grow our membership. We are seeing a lot of success within the youth ministry and outreach, and we are working hard to replicate this across all our departments and ministries.

PLANS AND PROJECTS

We are planning to increase our community-based programs in the coming year. We are also exploring the possibility of collaboration with other charities.

We are seeking to perfect our strategies regarding outreach work to make it a sustainable part of our operations. Our key resources remain human and financial.

We are also looking to relaunch care fellowships and to make them more adaptable to our membership and our wider community. We are planning to utilise them to reach out to our local community as well and to encourage participation in our activities at all levels of church work.

We are continuing in our mission to raise a church for all people, from all communities.

FINANCIAL REVIEW**Responsibilities for the Financial Statements**

Charity and Company law require the Trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for the year. In preparing those financial statements the Trustees:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities' SORP, Reporting and Accounting by Charities;
- Make judgements and estimates that are reasonable and prudent;
- State whether United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and Financial Reporting Standards and applicable law has been followed, disclosing and explaining any departures therefrom in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Audit Exemption

The Trustees who held office at the date of approval of this Trustees' Report confirm that they have taken advantage of the SORP regulations concerning small charities and have thus not organised an audit. They have instead opted for an Independent Examination. They also confirm that in so far as they are individually aware, the accounts of the charity are a true and fair reflection of the activities of the charity during the year under review.

Review

The year under review has seen us continue our focus on strengthening the finances of our charity while making progress in our mission in the midst of significant financial challenges. We worked with the leadership team to effectively manage our finances and ensure our operations were effective and we remained sufficiently resourced to deliver our services to our members. We kept our monitoring focussed on the sustainability, growth and expansion of the church while improving cost efficiency.

Incoming Resources

The primary source of the Charity's income remains the offerings and donation of members. Total incoming resources for the year amounted to £69,799 (2024 - £61,558). We were able to submit our first successful gift aid claim which boosted our income.

Resources Expended

Resources expended during the year under review amounted to £63,722 (2024 - £57,433).

Net position

We recorded a surplus net position of £6,077 (2024 - £4,125), which improved our general reserve position.

Reserves

The Charity finds its funds in surplus at the end of the year under review £14,177 (2024 - £8,100). The trustees are continuing the adoption of plans and operational adjustments that ensure the Charity can meet its obligations as they fall due, remains a going concern and maintains surpluses that will improve its financial resilience.

Reserves Policy

The Trustees of the Charity are working towards holding at least three months of operating expenditure as free reserves. This sum is currently estimated to be £9,000.

Equal Opportunities

The Charity is committed to a policy of equal opportunities in the selection, training, career development and promotion of all people, regardless of gender, marital status, race, colour, religion, disability or sexual orientation. The Charity endeavours to enable people with a disability to participate fully in organisational activities, consistent with their ability, so that they can maximise the use of knowledge, experience and skills in the Charity's work.

Employee Involvement

The Charity is mostly run by volunteers. The Charity encourages all volunteers to be fully involved in the performance and objectives through a range of mechanisms. Team meetings are held monthly and there are regular cell meetings. In addition, seven working groups have been created to ensure communication and coordination across different areas of work and to engage all voluntary staff more actively in projects, programmes and policy development.

By Order of the Board



David Kafui
Chair of Trustees
Dated - 6/1/2026

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act,
- and to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

The trustees have been advised on the ways in which their procedures can be upgraded and the establishment of reliable personnel in the operations of the charity.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act;
or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.



Mr Johnson Akpebu- FCCA, MBA(Fin)
Independent Examiner
127 Sewell Road London SE2 9DH
Dated: xx/xx/xxxx

SOFA

	<u>2025</u>	<u>2024</u>
	£	£
Incoming Resources	£69,799	£61,558
Outgoing Resources	£63,722	£57,433
Governance Costs	£0	£0
Net Incoming/ (Outgoing) Resources	<u>£6,077</u>	<u>£4,125</u>
Fund Balances Brought Forward	<u>£8,100</u>	<u>£3,975</u>
Fund Balances Carried Forward	<u>£14,177</u>	<u>£8,100</u>

The Charity has no recognised gains or losses other than as stated above. All of the activities represent continuing activities of the Charity.

The Accounting Policies and Notes on pages 13 to 16 form part of these financial statements.

	<u>2025</u>		<u>2024</u>
	£		£
FIXED ASSETS	0		0
CURRENT ASSETS			
Bank	8,197		4,529
Debtors	9,120		7,920
	17,317		12,449
Creditors (less than 1 year)	-3,140		-4,349
NET ASSETS	<u><u>14,177</u></u>		<u><u>8,100</u></u>
RESERVES			
General Reserves b/fwd	8,100		3,975
Surplus/Deficit for the year	6,077		4,125
	<u><u>14,177</u></u>		<u><u>8,100</u></u>

The rent creditor was restated from the prior year as a result of information received from the landlord. The resulted in an increased fund position across both financial years.

Approved and authorised for issue by the Board of Trustees on xx/xx/xxxx and signed on its behalf by:



David Kafui
Chair of Trustees

The Accounting Policies and Notes on pages 13 to 16 form part of these Financial Statements.

Basis of Preparation of Financial Statements

The Financial Statements are prepared under the historical cost basis of accounting and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities, the Charities' SORP, issued in March 2005, and applicable United Kingdom Accounting and Financial Reporting Standards.

Going Concern

It is the opinion of the Trustees that the use of the going concern basis of accounting is appropriate even though the liabilities of the Charity exceed its assets because:

1. the significant creditor of the charity has agreed to be paid in irregular instalments depending on the financial position of the charity.
2. there is reasonable expectation that the Charity has the ability to generate adequate resources to meet operational expenditure for the foreseeable future.
3. the trustees undertake to supply funds to enable the charity to meet its obligations that exceed its immediate resources for the next 18 months.

The trustees thus consider that any existing uncertainties do not hamper the ability of the Charity to remain a going concern in compliance with FRS102 (paragraph 3).

The specific accounting policies adopted are set out below:**Incoming Resources**

These comprise donations and gifts. Income is recognised in full as incoming resources in the accounts as soon as it is receivable, and the charity can establish a claim to it.

Resources Expended and Basis of Allocation of Costs

Expenditure is allocated to expense headings either on a direct cost basis or apportioned according to a percentage allocation agreed by the Trustees to reflect the proportion of time spent on direct charitable activities.

Governance costs are those incurred in the safeguarding of the charity's assets (audit/legal and professional) and constitutional and statutory requirements. All Trustees volunteer their time and efforts and receive no payment or consideration for these.

Tangible Fixed Assets

Depreciation is provided on all tangible fixed assets with a cost in excess of £250 (furniture, fixtures and fittings and computer and information technology equipment) at rates calculated to write off the cost of each asset less its estimated residual value evenly over its estimated useful life, which is considered to be 4 years for each asset. Assets purchased for project purposes are expended when purchased.

Funds

Fund balances comprise the balance of donations, gifts, offerings and loans where the purpose for which the income may be used has not been restricted by the donor. Periodically, the Trustees may designate unrestricted funds for specific purposes.

There were no Restricted Funds received in the year under review.

Taxation

As a registered charity, Temple of Grace is generally exempt from Corporation Tax. The Charity is not registered for VAT, and any irrecoverable VAT is included with the cost of those items to which it relates.

Operating Leases

Rentals payable under operating leases are charged to the SOFA as incurred.

Foreign Currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains or losses on transactions are included in the statement of financial activities.

Trustee Remuneration

No trustees received any remuneration for any services during the year under review.

Related Party Transactions

There were no related party transactions during the 2025 year.

<u>SOFA - Note</u>	<u>2025</u>	<u>2024</u>
INCOME	69,799	61,558
	£	£
EXPENDITURE		
Office Equipment	1,198	0
Repairs & Maintenance	372	0
Church Events	5,296	0
Pastors Emoluments	29,488	25,880
Utilities / Bills	5,550	6,404
Administrative Expenses	9,577	11,331
Rent	12,241	13,818
Depreciation	0	0
	63,722	57,433
Surplus/Deficit	6,077	4,125

<u>DEBTORS - note</u>	<u>2024</u>	<u>2024</u>
Other Debtors	9,120	7,920
Total Debtors	9,120	7,920

<u>CREDITORS - note</u>	<u>2024</u>	<u>2024</u>
Rent Creditor	3,140	4,349
Total Creditors	3,140	4,349

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England & Wales - Charity number 1149167

Accounts

TEMPLE OF GRACE
(formerly known as ADONAI INTERNATIONAL MINISTRIES)

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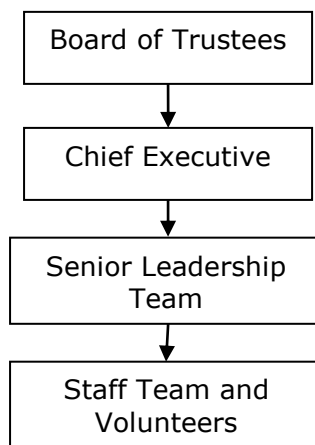
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- Sustaining and developing as an organization which meets the needs of the local majority and minority ethnic population through Biblical teachings, the establishment of churches and fellowship centres, charitable works and education.

REVIEW OF THE YEAR

The year under review has been a year in which we have continued our recovery from the impact of the lockdown. We observed a slow but consistent growth in our numbers and saw some former members return to our fold. We undertook to strengthen the financial base of the charity as well as reviewing our administrative procedures.

Our trustees have consistently maintained their dedication to encourage the church and its pastoral leadership to be objective and determined to look for more ways to improve our numerical strength and extend our impact within our catchment areas. This is aimed at sustaining every positive experience that can engender growth and promote a meaningful change in individual lives.

Our guiding principle continues to be the development of a church that is open to all and is determined to empower our generation with biblical wisdom and participation to restore hope. We will continuously provide a place for the facilitation of expressions of Christian faith, self-improvement and personal progress.

Our primary methodology remains:

- Praise, worship, prayer and Bible study with the objective of developing a meaningful personal walk with Christ.
- Missionary and outreach work. We utilised our online radio network significantly in this regard.
- Accessible pastoral care for members and anyone who needs it in our community.

ACHIEVEMENTS AND PERFORMANCE

We hosted a series of seminars across the year with sections of our congregation which were aimed at improving their understanding of their roles in the success of our mission and the translation of these skills into relationships, family and marital life.

We hosted a Men's Breakfast meeting during June 2023 which was open to the general public. The focus of this event were the subjects of fatherhood and male health. This event was well attended and we received support from affiliated ministries to make this event a success.

We held a Women's Breakfast meeting in July 2023 which focused on the topics of women's health and motherhood, and their relevance to both family and the mission of the church.

We held a Youth breakfast program as part of a Youth Week celebration where young people from the Sheffield community as well as from Lincoln and Manchester came together to interact with one another, discuss on various trending topical issues which impacted the development wellbeing of Youth, played games and also networked.

We instituted a leadership training programme in March 2024 to equip the leaders in our church with the skills they need to support the church mission and operate effectively within their areas of responsibility.

PASTORAL CARE

We continued to prioritise the support of members in challenging circumstances and situations. Visitation was a key channel through which our interaction and outreach with members was maintained.

We continued to remain accessible to members through maintaining the opening hours of the church office.

The improvement in the impact and reach of our Youth fellowship continued during the year. The numbers in this area increased and the attendance to services saw a marked improvement. We are investigating the possibility of setting up additional youth ministries in university campuses in and around Sheffield. We currently have one in the University of Lincoln.

COMMUNITY PARTICIPATION

Our doors were and are continuously open to members of our local community, and we always reach out with all our activities.

Our community participation in this year has also continued to shape our church story and generate positive experiences. We continued the facilitation of our channels of support and outreach and extended invitations to the wider community. We saw promising levels of engagement and new member attendance.

We continued the utilisation of our online tools to hold services and meetings. Our online radio station Channel of Mercy which has been a vibrant tool for our outreach is being restructured with the intention of improving its underlying technology. We currently utilise recorded messages to maintain our online presence.

The feedback gathered indicates that we are having a positive impact on our audiences.

PRAYER AND WORSHIP

Our emphasis on prayer continued through the year. We continued to run our weekly Friday prayer meetings on Zoom. We introduced dawn meetings during which we gathered and prayed between 5 am and 6 am. Members reported feeling well supported through our prayer sessions and the attendance to these sessions has increased significantly with the inclusion of non-members. We continue to extend invitations to the wider community.

We are in the process of considering the best way to evolve to in-person meetings. The transition process will likely involve a series of hybrid meetings during which we will have to maintain a balance between the existing online sessions and the demands of in-person meetings.

MISSION AND OUTREACH

Our evangelism and outreach activities continue to yield good results. We continue to work with the church leadership to investigate the development of this avenue into an effective tool for our church growth.

Our social media outreach work was driven mostly by our Youth Ministry and we have seen our following grow particularly on university campuses.

We continued to hold "Family and Friends" days where members are encouraged to invite their families and friends to church services and events. These events have contributed greatly to our attraction of new members.

We continue to hold monthly outreach events through our men, women and youth departments to create community awareness and engagements with the hope that these will lead to increases in our numerical strength and overall community impact.

PLANS AND PROJECTS

Our objective remains the development of a church for all people and nations. The increase in our numerical strength remains a priority. We are also prioritising the increase in our reach and impact within the communities we engage with. We have planned our operations in the coming year to address this.

We are putting time and effort into the development of leadership capacity within our departments, with a focus on the youth ministry and outreach work. We are also planning an increase in the holding of joint services with our Lincoln branch to increase the cohesion and interaction between our branches.

As part of strategising our outreach work, we are planning to investigate increased collaboration with other churches and ministries that share our core values. This will be done with a view to increasing our impact and visibility within our catchment areas.

The holding of cross-cultural and community-based events yielded positive feedback and outcomes and we intend to expand our activities in this area. Possible events include international day celebrations, family empowerment programs and youth outreach programmes.

FINANCIAL REVIEW

Responsibilities for the Financial Statements

Charity and Company law require the Trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for the year. In preparing those financial statements the Trustees:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities' SORP, Reporting and Accounting by Charities;
- Make judgements and estimates that are reasonable and prudent;
- State whether United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and Financial Reporting Standards and applicable law has been followed, disclosing and explaining any departures therefrom in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Audit Exemption

The Trustees who held office at the date of approval of this Trustees' Report confirm that they have taken advantage of the SORP regulations concerning small charities and have thus not organised an audit. They have instead opted for an Independent Examination. They also confirm

that in so far as they are individually aware, the accounts of the charity are a true and fair reflection of the activities of the charity during the year under review.

Review

The year under review has seen us increase our focus on strengthening the finances of our charity while making progress in our mission in the midst of significant financial challenges. We worked with the leadership team to effectively manage our finances and ensure our operations were effective and we remained sufficiently resourced to deliver our services to our members. We kept our monitoring focussed on the sustainability, growth and expansion of the church while improving cost efficiency.

Incoming Resources

The primary source of the Charity's income remains the offerings and donation of members. Total incoming resources for the year amounted to £61,558 (2023 - £51,928).

Resources Expended

Resources expended during the year under review amounted to £57,433 (2023 - £52,590).

Net position

We recorded a surplus net position of £4,125, which contributed to the positive general reserve position.

Reserves

We received information from our landlord that indicated that we had been granted a discount on our rent in a prior year that we have been unaware of. We thus restated the accounts of the prior year and adjusted the rent creditor. This resulted to an improvement in our general reserve position. The Charity thus finds its funds in surplus at the end of the year under review after having held a deficit position in the previous year.

The trustees are continuing the adoption of plans and operational adjustments that ensure the Charity can meet its obligations as they fall due, remains a going concern and eventually generates surpluses that will restore its fund balances to positive levels.

Reserves Policy

The Trustees of the Charity are working towards holding at least three months of operating expenditure as free reserves. This sum is currently estimated to be £7,000.

Equal Opportunities

The Charity is committed to a policy of equal opportunities in the selection, training, career development and promotion of all people, regardless of gender, marital status, race, colour, religion, disability or sexual orientation. The Charity endeavours to enable people with a disability

to participate fully in organisational activities, consistent with their ability, so that they can maximise the use of knowledge, experience and skills in the Charity's work.

Employee Involvement

The Charity is mostly run by volunteers. The Charity encourages all volunteers to be fully involved in the performance and objectives through a range of mechanisms. Team meetings are held monthly and there are regular cell meetings. In addition, seven working groups have been

created to ensure communication and coordination across different areas of work and to engage all voluntary staff more actively in projects, programmes and policy development.

By Order of the Board

A handwritten signature in black ink, appearing to read 'David Kafui', written over a light grey rectangular background.

David Kafui
Chair of Trustees
Dated - 07/01/2025

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act,
- and to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

The trustees have been advised on the ways in which their procedures can be upgraded and the establishment of reliable personnel in the operations of the charity.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.



Mr Johnson Akpebu- FCCA, MBA(Fin)
Independent Examiner
127 Sewell Road London SE2 9DH
Dated:07/01/2025

SOFA

	<u>2024</u>	<u>2023</u> as restated
	£	£
Incoming Resources	£61,558	£51,928
Outgoing Resources	£57,433	£52,590
Governance Costs	£0	£0
Net Incoming/(Outgoing) Resources	<u>£4,125</u>	<u>-£662</u>
Fund Balances Brought Forward	£3,975	£4,637
Fund Balances Carried Forward	<u>£8,100</u>	<u>£3,975</u>

The Charity has no recognised gains or losses other than as stated above. All of the activities represent continuing activities of the Charity.

The Accounting Policies and Notes on pages 13 to 16 form part of these financial statements.

	<u>2024</u>		<u>2023</u>
	£		£
FIXED ASSETS	0		0
CURRENT ASSETS			as restated
Bank	4,529	1,180	
Debtors	7,920	6,870	
	12,449		8,050
Creditors (less than 1 year)	-4,349		-4,075
NET ASSETS	<u><u>8,100</u></u>		<u><u>3,975</u></u>
RESERVES			
General Reserves b/fwd	3,975		4,637
Surplus/Deficit for the year	4,125		-662
	<u><u>8,100</u></u>		<u><u>3,975</u></u>

There was a net deficiency of assets of £6,788 at the balance sheet date, however the trustees have performed an assessment and consider the Charity retains sufficient resources to remain a going concern. Further details of this assessment can be found in the note on Going Concern.

Approved and authorised for issue by the Board of Trustees on 07/01/2025 and signed on its behalf by:



David Kafui
Chair of Trustees

The Accounting Policies and Notes on pages 13 to 16 form part of these Financial Statements.

Basis of Preparation of Financial Statements

The Financial Statements are prepared under the historical cost basis of accounting and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities, the Charities' SORP, issued in March 2005, and applicable United Kingdom Accounting and Financial Reporting Standards.

Going Concern

It is the opinion of the Trustees that the use of the going concern basis of accounting is appropriate even though the liabilities of the Charity exceed its assets because:

1. the significant creditor of the charity has agreed to be paid in irregular instalments depending on the financial position of the charity.
2. there is reasonable expectation that the Charity has the ability to generate adequate resources to meet operational expenditure for the foreseeable future.
3. the trustees undertake to supply funds to enable the charity to meet its obligations that exceed its immediate resources for the next 18 months.

The trustees thus consider that any existing uncertainties do not hamper the ability of the Charity to remain a going concern in compliance with FRS102 (paragraph 3).

The specific accounting policies adopted are set out below:**Incoming Resources**

These comprise donations and gifts. Income is recognised in full as incoming resources in the accounts as soon as it is receivable, and the charity can establish a claim to it.

Resources Expended and Basis of Allocation of Costs

Expenditure is allocated to expense headings either on a direct cost basis or apportioned according to a percentage allocation agreed by the Trustees to reflect the proportion of time spent on direct charitable activities.

Governance costs are those incurred in the safeguarding of the charity's assets (audit/legal and professional) and constitutional and statutory requirements. All Trustees volunteer their time and efforts and receive no payment or consideration for these.

Tangible Fixed Assets

Depreciation is provided on all tangible fixed assets with a cost in excess of £250 (furniture, fixtures and fittings and computer and information technology equipment) at rates calculated to write off the cost of each asset less its estimated residual value evenly over its estimated useful life, which is considered to be 4 years for each asset. Assets purchased for project purposes are expended when purchased.

Funds

Fund balances comprise the balance of donations, gifts, offerings and loans where the purpose for which the income may be used has not been restricted by the donor. Periodically, the Trustees may designate unrestricted funds for specific purposes.

There were no Restricted Funds received in the year under review.

Taxation

As a registered charity, Temple of Grace is generally exempt from Corporation Tax. The Charity is not registered for VAT, and any irrecoverable VAT is included with the cost of those items to which it relates.

Operating Leases

Rentals payable under operating leases are charged to the SOFA as incurred.

Foreign Currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains or losses on transactions are included in the statement of financial activities.

Trustee Remuneration

No trustees received any remuneration for any services during the year under review.

Related Party Transactions

There were no related party transactions during the 2020 year.

<u>SOFA - Note</u>	<u>2024</u>	<u>2023</u> as restated
INCOME	61,558	51,928
	£	£
EXPENDITURE		
Office Equipment	0	2,513
Repairs & Maintenance	0	245
Pastors Emoluments	25,880	25,927
Utilities / Bills	6,404	8,085
Administrative Expenses	11,331	3,600
Rent	13,818	12,220
	<u>57,433</u>	<u>52,590</u>
Surplus/Deficit	4,125	-662

FIXED ASSETS NOTE

	Computers £	Equipment £	TOTAL £
<u>COST</u>			
B/f	345	10,517	10,862
Additions	0	0	0
Totals	<u>345</u>	<u>10,517</u>	<u>10,862</u>
 <u>DEPRECIATION</u>			
B/f	345	10,517	10,862
Annual Charge	0	0	0
Totals	<u>345</u>	<u>10,517</u>	<u>10,862</u>
 <u>NBV</u>	<u>0</u>	<u>0</u>	<u>0</u>

TEMPLE OF GRACE**NOTES TO THE ACCOUNTS
Year ended 31 MARCH 2024**

DEBTORS NOTE	<u>2024</u>	<u>2023</u>
Other Debtors	<u>7,920</u>	<u>6,870</u>
Total Debtors	7,920	6,870

CREDITORS NOTE	<u>2024</u>	<u>2023</u> as restated
Rent Creditor	<u>4,349</u>	<u>4,075</u>
Total Creditors	4,349	4,075

The rent creditor was restated from the prior year as a result of information received from the landlord.

TEMPLE OF GRACE

England & Wales - Charity number 1149167

Accounts

**ADONAI INTERNATIONAL MINISTRIES
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

Registered Charity No. 1149167

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Notes to the Accounts	13

Trustees

Chair

David Kafui

Johnson E Anka
Ellen Gomado
Fidel Christian Tarpeh Budy

Chief Executive

Jeremiah Gomado

Company Secretary

Johnson Anka

Charity Registration No 1149167

Registered Office

1st Floor Speedicut Works
Harleston Street,
Sheffield
S4 7QB

Bankers

HSBC Bank PLC
Rotherham College Street
35 College Street
Rotherham
England
S65 1AF

INTRODUCTION

The Trustees have pleasure in presenting their report for the year ended 31 MARCH 2023. The Trustees have complied with the Statement of Recommended Practice, Accounting and Reporting by Charities (2015) and applicable United Kingdom Accounting and Financial Reporting Standards.

Small Companies Exemption

In preparing their report, the trustees have decided to take advantage of the Small Companies Exemption under Section 1A of FRS 102 and the Companies Act 2006.

Reference and Administrative Information

Adonai International Ministries is a registered charity under the Charities Act 1993, charity number 1149167. It is governed by its Constitution adopted on the 5 August 2010.

The governance of the Charity is vested in the Trustees appointed under the Constitution. The day-to-day organisation of the Charity is delegated to the Chief Executive.

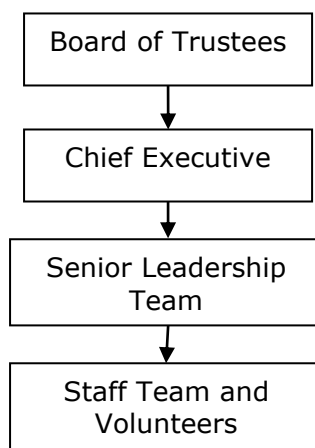
Details of the Trustees, who are also the directors and members of the Company, who served during the year are set out on page 2.

The principal place of business and any professional advisors of the Charity are set out on page 2.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The organisation’s structure is best presented as laid out below:



The Trustees consider that the above structure is appropriate for the charity’s activities.

Governance

The governing body of the charity is the Board of Trustees, the members of which are listed on page 2. Unless indicated otherwise, all served throughout the year. The Board must consist of a minimum of three members but there is no maximum number. The method for the recruitment and appointment of Trustees involves a skills' audit and review, and a combination of active search and open advertisement.

The induction and training procedures for Trustees are as follows: new Trustees are invited to attend a Board meeting as observers before confirming that they will take up their appointment; they are supplied with a copy of the Charity Commission's guide to being a trustee and the core constitutional and strategic documents relating to the Charity and its work; the activities of the Charity are presented to new Trustees by members of staff within a reasonable time after appointment and Trustees are periodically invited to consider and notify the Chair if there is any particular training or experience from which they would benefit so as to help them fulfil their responsibilities to the Charity.

Trustees are encouraged to identify particular areas of activity that they are keen to participate in. The Trustees agree the level of the Chief Executive's remuneration, monitors all legal and operational activities of the Charity, reviews the organisational budget, and closely monitors the Charity's financial performance.

Management

The Board is responsible for setting strategies and policies for the Charity and for ensuring that these are implemented. The day to day running of the Charity is delegated to the Chief Executive and his staff. The Chief Executive is responsible for the implementation of policies and strategies on behalf of the Board. The Chief Executive works with the Leadership Team to implement the policies and procedures.

Risk Management

The Trustees have examined the principal areas of the Charity's operations and considered the major risks in each of these areas.

In the opinion of the Trustees, the Charity has established a review system and allocated sufficient resources to ensure those risks identified have been mitigated to a level acceptable for the Charity's Day to day operations.

Safeguarding

Adonai International Ministries is committed to the highest safeguarding standards. The Board, within its capacity, oversees an approach to the charity's work which ensures that Safeguarding regulations are adhered to. A comprehensive Safeguarding Policy has been developed which guides the operations of all staff. Any opportunities to acquire training for staff are utilised.

OBJECTIVES AND ACTIVITIES**Objectives**

The main object of the Charity, as stated in its Constitution, is the advancement of the Christian faith worldwide in accordance with the doctrines set out in the Statement of Faith.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Vision

We are committed to impacting our generation with the standards of Christ and influencing them to fulfil their full potential and destiny in Christ. Adonai International Ministries is an independent charity seeking to impact our generation with the standards of Christ and influencing them to fulfil their full potential and destiny in Christ for the public benefit and for that purpose to advance the active understanding of the Christian faith and any other subjects insofar as they are likely to be conducive to the public benefit.

Mission

We work to build wider understanding of the Christian Faith and its benefits to UK society.

We work towards our vision by:

- Offering holistic ministry to the needs of the total person (including spiritual, material, emotional, intellectual, physical, and social). To work with service providers (in partnership) in relieving physical, emotional and spiritual hardship by the provision of prayers, funds, goods, or services of any kind, (including the provision of counselling and support) in such parts of the United Kingdom as the Trustees from time to time may think fit.
- Sustaining and developing as an organization which meets the needs of the local majority and minority ethnic population through Biblical teachings, the establishment of churches and fellowship centres, charitable works and education.

REVIEW OF THE YEAR

The impact of the lockdown continues to reflect on our growth and the numerical strength of our church. These are challenging circumstances, but we remain determined to fulfil our mission whilst growing as a ministry. We are inspired every day to constantly engage the community in a positive way to inspire them towards personal and spiritual growth. This has enabled us to continue to create a welcoming environment within our community and remain relevant to the needs of our local community.

Our trustees have consistently maintained their dedication to encourage the church and its pastoral leadership to be objective and determined to look for more ways to improve our numerical strength and extend our impact within our catchment areas. This is aimed at sustaining every positive experience that can engender growth and promote a meaningful change in individual lives.

Our guiding principle continues to be the development of a church that is open to all and is determined to empower our generation with biblical wisdom and participation to restore hope. We will continuously provide a place for the facilitation of expressions of Christian faith, self-improvement, and personal progress.

Our primary methodology remains:

- Praise, worship, prayer, and Bible study with the objective of developing a meaningful personal walk with Christ.
- Missionary and outreach work. We utilised our online radio network significantly in this regard.
- Accessible pastoral care for members and anyone who needs it in our community.

PASTORAL CARE

The support of members in challenging circumstances and situations has been prioritised in the year. Visitation was a key channel through which our interaction and outreach with members was maintained. We gained useful insights into the needs of members and the ways in which we could effectively provide encouragement and support.

We continued to remain accessible to members through maintaining the opening hours of the church office.

We saw an improvement in the impact and reach of our Youth fellowship. The numbers in this area increased and the attendance to services saw a marked improvement. We are currently designing leadership training programmes for a number of emerging leaders in this area of our operation.

COMMUNITY PARTICIPATION

Our doors are continuously open to members of our local community, and we always reach out with all our activities.

Our community participation in this year has also continued to shape our church story and generate positive experiences. We continued the facilitation of our channels of support and outreach and extended invitations to the wider community. We saw promising levels of engagement and new member attendance.

We continued the utilisation of our online tools to hold services and meetings. Our online radio station Channel of Mercy which has been a vibrant tool for our outreach is being restructured with the intention of improving its underlying technology. We currently utilise recorded messages to maintain our online presence.

The feedback gathered indicates that we are having a positive impact on our audiences.

PRAYER AND WORSHIP

Our emphasis on prayer continued through the year. We continued to run our weekly Friday meetings on Zoom. We introduced dawn meetings during which we gathered and prayed between 5 am and 6 am. Members reported feeling well supported through our prayer sessions and the attendance to these sessions has increased significantly with the inclusion of non-members. We continue to extend invitations to the wider community.

We are in the process of considering the best way to evolve to in-person meetings. The transition process will likely involve a series of hybrid meetings during which we will have to maintain a balance between the existing online sessions and the demands of in-person meetings.

MISSION AND OUTREACH

Our evangelism and outreach activities continue to yield good results. We continue to work with the church leadership to investigate the development of this avenue into an effective tool for our church growth.

We organised a marriage seminar named "Created and Blessed" which was opened to our wider community. This was well attended with feedback indicating a demand for further seminars of this nature. We plan to develop this into a series with family values at its core.

Our social media outreach work was driven mostly by our Youth Ministry, and we have seen our following grow particularly on university campuses.

We continued to hold "Family and Friends" days where members are encouraged to invite their families and friends to church services and events. These events have contributed greatly to our attraction of new members.

ADONAI INTERNATIONAL MINISTRIES

REPORT OF THE TRUSTEES Year ended 31 MARCH 2023

We continue to hold monthly outreach events through our men, women, and youth departments to create community awareness and engagements with the hope that these will lead to increases in our numerical strength and overall community impact.

PLANS AND PROJECTS

Our objective remains the development of a church for all people and nations. The increase in our numerical strength remains a priority. We are also prioritising the increase in our reach and impact within the communities we engage with. We have planned our operations in the coming year to address this.

We are putting time and effort into the development of leadership capacity within our departments, with a focus on the youth ministry and outreach work. We are also planning an increase in the holding of joint services with our Lincoln branch to increase the cohesion and interaction between our branches.

As part of strategising our outreach work, we are planning to investigate increased collaboration with other churches and ministries that share our core values. This will be done with a view to increasing our impact and visibility within our catchment areas.

The holding of cross-cultural and community-based events yielded positive feedback and outcomes and we intend to expand our activities in this area. Possible events include international day celebrations, family empowerment programs and youth outreach programmes.

FINANCIAL REVIEW

Responsibilities for the Financial Statements

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- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities' SORP, Reporting and Accounting by Charities;
- Make judgements and estimates that are reasonable and prudent;
- State whether United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and Financial Reporting Standards and applicable law has been followed, disclosing and explaining any departures therefrom in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Audit Exemption

The Trustees who held office at the date of approval of this Trustees' Report confirm that they have taken advantage of the SORP regulations concerning small charities and have thus not

organised an audit. They have instead opted for an Independent Examination. They also confirm that in so far as they are individually aware, the accounts of the charity are a true and fair reflection of the activities of the charity during the year under review.

Review

The year under review has seen us make progress in our mission in the midst of significant financial challenges. We worked with the leadership team to effectively manage our finances and ensure our operations were effective and we remained sufficiently resourced to deliver our services to our members. We kept our monitoring focussed on the sustainability, growth and expansion of the church while improving cost efficiency.

Incoming Resources

The primary source of the Charity's income remains the offerings and donation of members. Total incoming resources for the year amounted to £51,928 (2022 - £44,530).

Resources Expended

Resources expended during the year under review amounted to £52,590 (2022 - £42,252)

Reserves

The Charity finds its funds in deficit at the end of the year under review after having made a deficit in the year, albeit a smaller deficit than the previous year. This situation remains a concern for the trustees and management and forms a key part of our risk management. The trustees are continuing the adoption of plans and operational adjustments that ensure the Charity can meet its obligations as they fall due, remains a going concern and eventually generates surpluses that will restore its fund balances to positive levels.

Reserves Policy

The Trustees of the Charity are working towards holding at least three months of operating expenditure as free reserves. This sum is currently estimated to be £7,000.

Equal Opportunities

The Charity is committed to a policy of equal opportunities in the selection, training, career development and promotion of all people, regardless of gender, marital status, race, colour, religion, disability, or sexual orientation. The Charity enables people with a disability to participate fully in organisational activities, consistent with their ability, so that they can maximise the use of knowledge, experience, and skills in the Charity's work.

Employee Involvement

The Charity is mostly run by volunteers. The Charity encourages all volunteers to be fully involved in the performance and objectives through a range of mechanisms. Team meetings are held monthly and there are regular cell meetings. In addition, seven working groups have been created to ensure communication and coordination across different areas of work and to engage all voluntary staff more actively in projects, programmes, and policy development.

By Order of the Board

David Kafui
Chair of Trustees



(Date) 18/12/2023

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

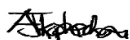
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act,
- and to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

The trustees have been advised on the ways in which their procedures can be upgraded and the establishment of reliable personnel in the operations of the charity.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.



Mr Johnson Akpebu- FCCA, MBA(Fin)
Independent Examiner
127 Sewell Road
London
SE2 9DH
Dated:18/12/2023

	<u>2023</u>	<u>2022</u>
	£	£
Incoming Resources	£51,928	£44,530
Outgoing Resources	£52,590	£42,252
Governance Costs	£0	£0
Net Incoming/ (Outgoing) Resources	-£662	£2,278
Fund Balances Brought Forward	-£6,126	-£8,404
Fund Balances Carried Forward	-£6,788	-£6,126

The Charity has no recognised gains or losses other than as stated above. All of the activities represent continuing activities of the Charity.

The Accounting Policies and Notes on pages 12 to 14 form part of these financial statements.

	<u>2023</u>	<u>2022</u>
	£	£
FIXED ASSETS	0	0
CURRENT ASSETS		
Bank	1,180	934
Debtors	6,870	1,076
	8,050	2,010
Creditors (less than 1 year)	-14,838	-8,136
NET ASSETS	<u><u>-6,788</u></u>	<u><u>-6,126</u></u>
RESERVES		
General Reserves	-6,126	-8,404
Surplus/Deficit for the year	-662	2,278
	<u><u>-6,788</u></u>	<u><u>-6,126</u></u>

There was a net deficiency of assets of £6,788 at the balance sheet date, however the trustees have performed an assessment and consider the Charity retains sufficient resources to remain a going concern. Further details of this assessment can be found in the note on Going Concern.

Approved and authorised for issue by the Board of Trustees on 18/12/2023 and signed on its behalf by:



David Kafui
Chair of Trustees

The Accounting Policies and Notes on pages 12 to 14 form part of these Financial Statements.

Basis of Preparation of Financial Statements

The Financial Statements are prepared under the historical cost basis of accounting and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities, the Charities' SORP, issued in March 2005, and applicable United Kingdom Accounting and Financial Reporting Standards.

Going Concern

It is the opinion of the Trustees that the use of the going concern basis of accounting is appropriate even though the liabilities of the Charity exceed its assets because:

1. the significant creditor of the charity has agreed to be paid in irregular instalments depending on the financial position of the charity.
2. there is reasonable expectation that the Charity has the ability to generate adequate resources to meet operational expenditure for the foreseeable future.
3. the trustees undertake to supply funds to enable the charity to meet its obligations that exceed its immediate resources for the next 18 months.

The trustees thus consider that any existing uncertainties do not hamper the ability of the Charity to remain a going concern in compliance with FRS102 (paragraph 3).

The specific accounting policies adopted are set out below:**Incoming Resources**

These comprise donations and gifts. Income is recognised in full as incoming resources in the accounts as soon as it is receivable, and the charity can establish a claim to it.

Resources Expended and Basis of Allocation of Costs

Expenditure is allocated to expense headings either on a direct cost basis or apportioned according to a percentage allocation agreed by the Trustees to reflect the proportion of time spent on direct charitable activities.

Governance costs are those incurred in the safeguarding of the charity's assets (audit/legal and professional) and constitutional and statutory requirements. All Trustees volunteer their time and efforts and receive no payment or consideration for these.

Tangible Fixed Assets

Depreciation is provided on all tangible fixed assets with a cost in excess of £250 (furniture, fixtures and fittings and computer and information technology equipment) at rates calculated to write off the cost of each asset less its estimated residual value evenly over its estimated useful life, which is considered to be 4 years for each asset. Assets purchased for project purposes are expended when purchased.

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Fund balances comprise the balance of donations, gifts, offerings and loans where the purpose for which the income may be used has not been restricted by the donor. Periodically, the Trustees may designate unrestricted funds for specific purposes.

There were no Restricted Funds received in the year under review.

Taxation

As a registered charity, AIM is generally exempt from Corporation Tax. The Charity is not registered for VAT, and any irrecoverable VAT is included with the cost of those items to which it relates.

Operating Leases

Rentals payable under operating leases are charged to the SOFA as incurred.

Foreign Currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains or losses on transactions are included in the statement of financial activities.

Trustee Remuneration

No trustees received any remuneration for any services during the year under review.

Related Party Transactions

There were no related party transactions during the 2020 year.

<u>SOFA - Note</u>	<u>2023</u>	<u>2022</u>
INCOME	51,928	44,530
	£	£
EXPENDITURE		
Office Equipment	2,513	1,624
Repairs & Maintenance	245	1,007
Pastors Emoluments	25,927	20,668
Utilities / Bills	8,085	3,640
Administrative Expenses	3,600	3,093
Rent	12,220	12,220
Depreciation	0	0
	52,590	42,252
Surplus/Deficit	-662	2,278

FIXED ASSETS NOTE

	Computers £	Equipment £	TOTAL £
<u>COST</u>			
B/f	345	10,517	10,862
Additions	0	0	0
Totals	<u>345</u>	<u>10,517</u>	<u>10,862</u>
<u>DEPRECIATION</u>			
B/f	345	10,517	10,862
Annual Charge	0	0	0
Totals	<u>345</u>	<u>10,517</u>	<u>10,862</u>
<u>NBV</u>	<u>0</u>	<u>0</u>	<u>0</u>

DEBTORS NOTEDebtors at Mar 22 comprise:

Other debtors	<u>6,870</u>
Total Debtors	<u>6,870</u>

CREDITORS NOTECreditors at Mar 22 comprise:

Rent Creditor	<u>14,838</u>
Total Creditors	<u>14,838</u>

TEMPLE OF GRACE

England & Wales - Charity number 1149167

Accounts

**ADONAI INTERNATIONAL MINISTRIES
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022**

Registered Charity No. 1149167

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Trustees

Chair

David Kafui

Johnson E Anka
Ellen Gomado

Chief Executive

Jeremiah Gomado

Company Secretary

Johnson Anka

Charity Registration No 1149167

Registered Office

1st Floor Speedicut Works
Harleston Street,
Sheffield
S4 7QB

Bankers

HSBC Bank PLC
Rotherham College Street
35 College Street
Rotherham
England
S65 1AF

INTRODUCTION

The Trustees have pleasure in presenting their report for the year ended 31 March 2022. The Trustees have complied with the Statement of Recommended Practice, Accounting and Reporting by Charities (2015) and applicable United Kingdom Accounting and Financial Reporting Standards.

Small Companies Exemption

In preparing their report, the trustees have decided to take advantage of the Small Companies Exemption under Section 1A of FRS 102 and the Companies Act 2006.

Reference and Administrative Information

Adonai International Ministries is a registered charity under the Charities Act 1993, charity number 1149167. It is governed by its Constitution adopted on the 5 August 2010.

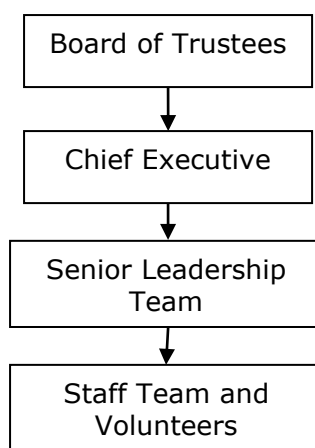
The governance of the Charity is vested in the Trustees appointed under the Constitution. The day-to-day organisation of the Charity is delegated to the Chief Executive.

Details of the Trustees, who are also the directors and members of the Company, who served during the year are set out on page 2.

The principal place of business and any professional advisors of the Charity are set out on page 2.

STRUCTURE, GOVERNANCE AND MANAGEMENT**Organisational Structure**

The organisation's structure is best presented as laid out below:



The Trustees consider that the above structure is appropriate for the charity's activities.

Governance

The governing body of the charity is the Board of Trustees, the members of which are listed on page 2. Unless indicated otherwise, all served throughout the year. The Board must consist of a minimum of three members but there is no maximum number. The method for the recruitment and appointment of Trustees involves a skills' audit and review, and a combination of active search and open advertisement.

The induction and training procedures for Trustees are as follows: new Trustees are invited to attend a Board meeting as observers before confirming that they will take up their appointment; they are supplied with a copy of the Charity Commission's guide to being a trustee and the core constitutional and strategic documents relating to the Charity and its work; the activities of the Charity are presented to new Trustees by members of staff within a reasonable time after appointment and Trustees are periodically invited to consider and notify the Chair if there is any particular training or experience from which they would benefit so as to help them fulfil their responsibilities to the Charity.

Trustees are encouraged to identify particular areas of activity that they are keen to participate in. The Trustees agree the level of the Chief Executive's remuneration, monitors all legal and operational activities of the Charity, reviews the organisational budget, and closely monitors the Charity's financial performance.

Management

The Board is responsible for setting strategies and policies for the Charity and for ensuring that these are implemented. The day to day running of the Charity is delegated to the Chief Executive and his staff. The Chief Executive is responsible for the implementation of policies and strategies on behalf of the Board. The Chief Executive works with the Leadership Team to implement the policies and procedures.

Risk Management

The Trustees have examined the principal areas of the Charity's operations and considered the major risks in each of these areas.

In the opinion of the Trustees, the Charity has established a review system and allocated sufficient resources to ensure those risks identified have been mitigated to a level acceptable for the Charity's Day to day operations.

Safeguarding

Adonai International Ministries is committed to the highest safeguarding standards. The Board, within its capacity, oversees an approach to the charity's work which ensures that Safeguarding regulations are adhered to. A comprehensive Safeguarding Policy has been developed which guides the operations of all staff. Any opportunities to acquire training for staff are utilised.

OBJECTIVES AND ACTIVITIES**Objectives**

The main object of the Charity, as stated in its Constitution, is the advancement of the Christian faith worldwide in accordance with the doctrines set out in the Statement of Faith.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Vision

We are committed to impacting our generation with the standards of Christ and influencing them to fulfil their full potential and destiny in Christ. Adonai International Ministries is an independent charity seeking to impact our generation with the standards of Christ and influencing them to fulfil their full potential and destiny in Christ for the public benefit and for that purpose to advance the active understanding of the Christian faith and any other subjects insofar as they are likely to be conducive to the public benefit.

Mission

We work to build wider understanding of the Christian Faith and its benefits to UK society.

We work towards our vision by:

- Offering holistic ministry to the needs of the total person (including spiritual, material, emotional, intellectual, physical, and social). To work with service providers (in partnership) in relieving physical, emotional and spiritual hardship by the provision of prayers, funds, goods, or services of any kind, (including the provision of counselling and support) in such parts of the United Kingdom as the Trustees from time to time may think fit.
- Sustaining and developing as an organization which meets the needs of the local majority and minority ethnic population through Biblical teachings, the establishment of churches and fellowship centres, charitable works, and education.

REVIEW OF THE YEAR

The emphasis of our trustees continues to show in their commitment to inspire our church leadership to continue to create an environment to grow, develop and build our church.

We have also continued to create an environment for our community outreach so more people can easily come into our church. This approach has proved very useful and inspired individual participation.

The year under review has been one the most difficult seasons for us as a church. We have however endeavoured to make the most out of it with our collective effort as a community of Christians. The challenges of COVID-19 helped us to exemplify being "our brother's (and sister's) keepers" in accordance with our Biblical basis.

Our numerical growth and strength in this year as in all the years past has been quite challenging due to the aftermath of Covid-19. Through it all our trustees have maintained their dedication to inspire the church leadership to be open minded about their options of growth and the harnessing of all our resources so we can minimise the toll of Covid-19 and all its difficulties.

Every aspect of our church life has had a significant impact, but we have done our very best to ensure that our main activities are sustained which meant that our leaders have had to do more in terms of volunteering to give more support to needy members.

Inspiring individual participation and being considerate to the needs of our communities has been a guiding principle for all for our church leadership who have always tried to provide encouragement to church members. This has enabled us to continue to create an environment for our community so our church can stay open to all and be more relevant to the needs of our local community.

This has also benefited us by reaching more people.

The situations and conditions we have lived through in this year is to become very practical to the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. We have seen good progress in these directions.

We have consistently pursued an all-inclusive agenda which allows everybody to freely live out their faith as part of our church community through:

- Praise, worship and prayer, bible study and developing a meaningful personal walk with Christ.
- Missionary and outreach work which have been more meaningful through our online radio network.
- Accessible pastoral care for members

In encouraging growth, we ensure that newer and ordinary members have the opportunity to be empowered and trained to take up more meaningful responsibilities as the needs of church and community become real. Our main objective has always been to make everyone feel a part of all that is happening in our church life.

ACHIEVEMENTS AND PERFORMANCE

PASTORAL CARE

We continue to pay close attention to members who are unable to come to church due to ill health, childbirth, or other emergencies. The team spirit we have developed through the hard times has built the sense of togetherness which leaders and members have depicted through the support and help offered where necessary. Our church offices are also opened weekly and members and anybody in the community is free to come in for advice or anything that they require the church to help with. Office numbers and that of the pastors and leaders have all been made available, so people will be helped as and when they need attention.

COMMUNITY PARTICIPATION

Our community participation in this year has been shaped a lot by all that Covid-19 came along with. We have been able to support more people and have continuously opened our doors, inviting members in our community to visit us in church. Zoom meetings have shaped our outreach reach by helping us open our meetings to more people who join in our activities from the comfort of their homes and not have to make physical trips into church. Our youth have also used this medium effectively to reach out to more young people. All these have culminated in more people visiting us in church and showing interest in our church activities. We have also had the opportunity to become lifelines to some people in our community. Online Radio: Channel of Mercy - this radio has become a major part of our community outreach and has broken grounds for the church remarkably well since it started in 2019. Through it, we have organised programs which gave opportunities to people in our community to give our relevant information and support to listeners.

We have brought in experts to deal with major topics like, Family, parenting, teenage challenges, finance, mortgage issues, health, and a lot more that has opened our church up to our community. Out of the radio, a relationship has been fostered with a host of listeners in the United States that looks hopeful.

PRAYER AND WORSHIP

Prayer and Worship has always been patronised by church members. We continue to keep these areas of our activity open to all and sundry with the understanding that one of our core values is to be relevant to our community and membership by being beneficial and spiritually resourceful.

Our Friday weekly meetings have been redesigned as church family meetings which are now held on zoom. Members are encouraged to reach out continuously to their neighbours and invite them. We have been looking at ways to revive our weekly weekday teaching services.

Dawn prayers where we organise and pray from 5am to 6am each morning have been introduced but patronage by our local members have not been encouraging; we rather have non church members participating more which has been very encouraging.

Our youth leadership have been doing significantly well. This has come with new opportunities for the new leaders to also make their contribution and they are currently undertaking a number of outreach programmes in their bid to grow our youth base as a church.

MISSION AND OUTREACH

Our evangelism and outreach activities continue to yield good results. A lot of our outreach work has been channelled through social media so we can stay relevant in fulfilling our mission. The youth have also been very instrumental in all these.

We continue to hold friends and family days where members invite their friends and families to church, and these programs always add new members to our number. We pray for new attendees and visit them afterwards.

We continue to go out on monthly basis to distribute gospel tracts to people in the city centre and invite them to church. We do this in our bid to obey the great commission Jesus gave to the body of believers.

PLANS AND PROJECTS

We have tried reviving our Manchester branch work which has stalled due to lack of availability of a resident pastoral leadership. We have been able to put a ministry team together for this year. But it still became as difficult as ever so for now it has been temporarily suspended.

We are also in the process of organizing our youth group to reach out more into our community with activities which will harness a lot of their youthful energies for development and education.

Also, we have an outreach committee seeking other avenues to promote the work of the church so as to reach out to many more in our community.

FINANCIAL REVIEW

Responsibilities for the Financial Statements

Charity and Company law require the Trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for the year. In preparing those financial statements the Trustees:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities' SORP, Reporting and Accounting by Charities;
- Make judgements and estimates that are reasonable and prudent;
- State whether United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and Financial Reporting Standards and applicable law has been followed, disclosing, and explaining any departures therefrom in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Audit Exemption

The Trustees who held office at the date of approval of this Trustees' Report confirm that they have taken advantage of the SORP regulations concerning small charities and have thus not organised an audit. They have instead opted for an Independent Examination. They also confirm that in so far as they are individually aware, the accounts of the charity are a true and fair reflection of the activities of the charity during the year under review.

Review

The year under review has seen us make progress in our mission, while also encountering significant financial challenges. This resulted in the Charity seeking a credit facility which was provided by a stakeholder. During the year we continued the establishment of a firm foundation to ensure the future growth and expansion of the Church. The focus this year was on improving cost efficiency, establishing effective financial planning as well as maximising resource utilisation.

Incoming Resources

The primary source of the Charity's income remains the offerings and donation of members. Total incoming resources for the year amounted to £44,530 (2021 - £34,355).

Resources Expended

Resources expended during the year under review amounted to £42,252 (2021 - £38,679)

Reserves

The Charity finds its funds in deficit at the end of the year under review after having made a deficit in the year. This situation remains a concern for the trustees and management. The trustees are continuing the adoption of plans and operational adjustments that ensure the Charity can meet its obligations as they fall due, remains a going concern and eventually generates surpluses that will restore its fund balances to positive levels.

Reserves Policy

The Trustees of the Charity are working towards holding at least three months of operating expenditure as free reserves. This sum is currently estimated to be £7,000.

Equal Opportunities

The Charity is committed to a policy of equal opportunities in the selection, training, career development and promotion of all people, regardless of gender, marital status, race, colour, religion, disability, or sexual orientation. The Charity enables people with a disability to participate fully in organisational activities, consistent with their ability, so that they can maximise the use of knowledge, experience, and skills in the Charity's work.

Employee Involvement

The Charity is mostly run by volunteers. The Charity encourages all volunteers to be fully involved in the performance and objectives through a range of mechanisms. Team meetings are held monthly and there are regular cell meetings. In addition, seven working groups have been created to ensure communication and coordination across different areas of work and to engage all voluntary staff more actively in projects, programmes, and policy development.

By Order of the Board



David Kafui
Chair of Trustees

(Date) 18/12/2023

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

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Mr Johnson Akpebu- FCCA, MBA(Fin)
Independent Examiner
127 Sewell Road
London
SE2 9DH
Dated:18/12/2023

	<u>2022</u>	<u>2021</u>
	£	£
Incoming Resources	£44,530	£34,355
Outgoing Resources	£42,252	£38,679
Governance Costs	£0	£0
Net Incoming/ (Outgoing) Resources	£2,278	-£4,324
Fund Balances Brought Forward	-£8,404	-£4,080
Fund Balances Carried Forward	-£6,126	-£8,404

The Charity has no recognised gains or losses other than as stated above. All of the activities represent continuing activities of the Charity.

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	<u>2022</u>	<u>2021</u>
	£	£
FIXED ASSETS	0	0
CURRENT ASSETS		
Bank	934	2,878
Debtors	1,076	0
Creditors (less than 1 year)	-8,136	-11,282
NET ASSETS	<u><u>-6,126</u></u>	<u><u>-8,404</u></u>
RESERVES		
General Reserves	-8,404	-4,080
Surplus/Deficit for the year	<u>2,278</u>	<u>-4,324</u>
	<u><u>-6,126</u></u>	<u><u>-8,404</u></u>

There was a net deficiency of assets of £6,126 at the balance sheet date, however the trustees have performed an assessment and consider the Charity retains sufficient resources to remain a going concern. Further details of this assessment can be found in the note on Going Concern.

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	£	£
INCOME	44,530	34,355
EXPENDITURE		
Office Equipment	1,624	3,138
Repairs & Maintenance	1,007	1,087
Pastors Emoluments	20,668	13,013
Utilities / Bills	3,640	6,053
Administrative Expenses	3,093	3,168
Rent	12,220	12,220
Depreciation	0	0
	<u>42,252</u>	<u>38,679</u>
Surplus/Deficit	2,278	-4,324

FIXED ASSETS NOTE

	Computers £	Equipment £	TOTAL £
<u>COST</u>			
B/f	345	10,517	10,862
Additions	0	0	0
Totals	345	10,517	10,862
 <u>DEPRECIATION</u>			
B/f	345	10,517	10,862
Annual Charge	0	0	0
Totals	345	10,517	10,862
 <u>NBV</u>	0	0	0

DEBTORS NOTEDebtors at Mar 22 comprise:

Other debtors	1,076
Total Debtors	1,076

CREDITORS NOTECreditors at Mar 22 comprise:

Rent Creditor	8,136
Total Creditors	8,136

TEMPLE OF GRACE

England & Wales - Charity number 1149167

Accounts

ADONAI INTERNATIONAL MINISTRIES
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021

Registered Charity No. 1149167

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Trustees

Chair

David Kafui

Johnson E Anka
Ellen Gomado

Chief Executive

Jeremiah Gomado

Company Secretary

Johnson Anka

Charity Registration No 1149167

Registered Office

1st Floor Speedicut Works
Harleston Street,
Sheffield
S4 7QB

Bankers

HSBC Bank PLC
Rotherham College Street
35 College Street
Rotherham
England
S65 1AF

INTRODUCTION

The Trustees have pleasure in presenting their report for the year ended 31 March 2021. The Trustees have complied with the Statement of Recommended Practice, Accounting and Reporting by Charities (2015) and applicable United Kingdom Accounting and Financial Reporting Standards.

Small Companies Exemption

In preparing their report, the trustees have decided to take advantage of the Small Companies Exemption under Section 1A of FRS 102 and the Companies Act 2006.

Reference and Administrative Information

Adonai International Ministries is a registered charity under the Charities Act 1993, charity number 1149167. It is governed by its Constitution adopted on the 5 August 2010.

The government of the Charity is vested in the Trustees appointed under the Constitution. The day-to-day organisation of the Charity is delegated to the Chief Executive.

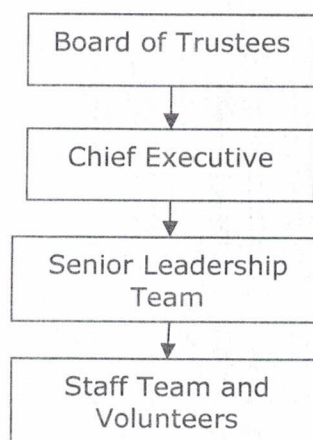
Details of the Trustees, who are also the directors and members of the Company, who served during the year are set out on page 2.

The principal place of business and any professional advisors of the Charity are set out on page 2.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The organisation's structure is best presented as laid out below:



The Trustees consider that the above structure is appropriate for the charity's activities.

Governance

The governing body of the charity is the Board of Trustees, the members of which are listed on page 2. Unless indicated otherwise, all served throughout the year. The Board must consist of a minimum of three members but there is no maximum number. The method for the recruitment and appointment of Trustees involves a skills' audit and review, and a combination of active search and open advertisement.

The induction and training procedures for Trustees are as follows: new Trustees are invited to attend a Board meeting as observers before confirming that they will take up their appointment; they are supplied with a copy of the Charity Commission's guide to being a trustee and the core constitutional and strategic documents relating to the Charity and its work; the activities of the Charity are presented to new Trustees by members of staff within a reasonable time after appointment and Trustees are periodically invited to consider and notify the Chair if there is any particular training or experience from which they would benefit so as to help them fulfil their responsibilities to the Charity.

Trustees are encouraged to identify particular areas of activity that they are keen to participate in. The Trustees agree the level of the Chief Executive's remuneration, monitors all legal and operational activities of the Charity, reviews the organisational budget and closely monitors the Charity's financial performance.

Management

The Board is responsible for setting strategies and policies for the Charity and for ensuring that these are implemented. The day to day running of the Charity is delegated to the Chief Executive and his staff. The Chief Executive is responsible for the implementation of policies and strategies on behalf of the Board. The Chief Executive works with the Leadership Team to implement the policies and procedures

Risk Management

The Trustees have examined the principal areas of the Charity's operations and considered the major risks in each of these areas.

In the opinion of the Trustees, the Charity has established a review system and allocated sufficient resources to ensure those risks identified have been mitigated to a level acceptable for the Charity's day to day operations.

Safeguarding

Adonai International Ministries is committed to the highest safeguarding standards. The Board, within its capacity, oversees an approach to the charity's work which ensures that Safeguarding regulations are adhered to. A comprehensive Safeguarding Policy has been developed which guides the operations of all staff. Any opportunities to acquire training for staff are utilised.

OBJECTIVES AND ACTIVITIES**Objectives**

The main object of the Charity, as stated in its Constitution, is the advancement of the Christian faith worldwide in accordance with the doctrines set out in the Statement of Faith.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Vision

We are committed to impacting our generation with the standards of Christ and influencing them to fulfil their full potential and destiny in Christ. Adonai International Ministries is an independent charity seeking to impact our generation with the standards of Christ and influencing them to fulfil their full potential and destiny in Christ for the public benefit and for that purpose to advance the active understanding of the Christian faith and any other subjects insofar as they are likely to be conducive to the public benefit.

Mission

We work to build wider understanding of the Christian Faith and its benefits to UK society.

We work towards our vision by:

- Offering holistic ministry to the needs of the total person (including spiritual, material, emotional, intellectual, physical and social). To work with service providers (in partnership) in relieving physical, emotional and spiritual hardship by the provision of prayers, funds, goods or services of any kind, (including the provision of counselling and support) in such parts of the United Kingdom as the Trustees from time to time may think fit;
- Sustaining and developing as an organization which meets the needs of the local majority and minority ethnic population through Biblical teachings, the establishment of churches and fellowship centres, charitable works and education.

REVIEW OF THE YEAR

The emphasis of our trustees continues to show in their commitment to inspire our church leadership to continue to create an environment to grow, develop and build our church.

We have also continued to create an environment for our community outreach so more people can easily come into our church. This approach has proved very useful and inspired individual participation.

The year under review has been one the most difficult seasons for us as a church. We have however endeavoured to make the most out of it with our collective effort as a community of Christians. The challenges of COVID-19 helped us to exemplify being "our brothers (and sister's) keepers" in accordance with our biblical basis.

Objectives and Activities

As always, our primary focus was the inspiring of as many people as possible to worship in our church in our bid to disciple many more people in our community. This objective inspired us especially in this Covid-struck season when so many people needed help, support and every necessary encouragement. The lockdown enhanced our ability to deliver our services through various online platforms. We aspire to develop this further and by so doing increase our reach and maintain a more effective and meaningful online presence.

Operating during the lockdown seasons has been exceptionally challenging for our church family but we have continued our worship services and activities either via our media platforms or such physical interactions that lockdown regulations permit. Church work in this season has helped us to appreciate all our challenges and lapses and has also furnished us with the opportunity to be innovative in our operations. We have also sought to improve our inclusivity and engagement of all the groups within our community. We have made it easier for new members to join us and planned or designed activities to build the faith of our congregants so they can build and develop

their personal faith through the inspiration of our prayers, scripture and music. The net effect of all these improvements has been the generation of a healthy online following.

In all our planning and operations, we continued to consider the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. We continued to inspire people to live out their faith and become a part of our church community as we supported our congregants to improve their personal resilience and subsequently their ability to cope with the challenges of living under the conditions that developed as we emerged from the lockdown. Our primary means of achieving public benefit was through:

- Prayer, praise and worship, and studying the bible to aid congregants understand and develop a rich knowledge and trust in Jesus Christ our Saviour.
- Strategic Missionary and outreach work.
- Provision of pastoral care for all who sought our help.

Prayer and Worship

We were keen to offer the kinds of services and programs in the course of the year under review that would be adaptable to the changing circumstances of every member and also to help people in our community find what is both beneficial and spiritually fulfilling to them within our range of services. In our bid to retain relevance, we established a once-a-week fellowship on an online platform where we met every Friday evening from eight (8) pm to nine (9) pm.

We also continued with our dawn prayers on our online platform. This grew and attracted more people looking for solace and support during the difficult days of the emergence from lockdown. Opportunities were created for our Youth Group to engage a wider audience and invite other young people who were facing lockdown-related challenges to access our programs and services. The Youth Group thus became more effective and very instrumental in all our church activities during lockdown.

Community Participation

During this season, we have extensively focused on our community and used an online radio platform to reach out to many people. We run various programs that educated and raised awareness in our community. We took it upon ourselves to get various medical professionals (nurses, doctors, pharmacists, etc) who volunteered to come on our radio programs to educate the public in keeping up with observing all the Covid-19 protocols being encouraged by the government. Our trustees were all actively involved with a number of them featuring on the online radio programs. We were very successful in this. The online radio platform has evolved to become a very strong outlet for our community work.

We continue to look for more avenues to stay important and relevant to our community. We are currently exploring the opportunity of getting more presenters from the community on our radio programs.

Pastoral Care

Members who were unable to come to church due to ill health, childbirth or other emergencies were all visited by Rev. Jeremiah K Gomado and the pastoral team effectively.

During the lock down, every pastor and leader was assigned to a number of people to oversee by way of keeping contact with them on a weekly bases and to make sure that every member was cared for and was encouraged to take the right steps should the need arise.

This has developed into a very effective way of maintaining a healthy system of an ongoing pastoral care for our people.

Mission and Outreach

We maintained these activities effectively during the year under review. Our evangelism and outreach activities continued and we encouraged members to invite their friends and families to all our church activities on the various platforms we had and we saw an increase in new membership.

Through our radio programs, we organised marriage seminars, women's programs, and programs geared towards young people. We did this in our bid to obey the great commission Jesus gave to the body of believers.

Plans and Projects

We are in the process of refocusing our youth group to reach out more into our community with activities which will harness a lot of the young energies out there for development and education.

We also have plans to begin the process of establishing new branches.

Our outreach team is seeking other avenues to promote the work of the church so as to reach out to many more in our community and signpost them to the continuing support and guidance we have available in these challenging post-lockdown life.

FINANCIAL REVIEW**Responsibilities for the Financial Statements**

Charity and Company law require the Trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for the year. In preparing those financial statements the Trustees:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities' SORP, Reporting and Accounting by Charities;
- Make judgements and estimates that are reasonable and prudent;
- State whether United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and Financial Reporting Standards and applicable law has been followed, disclosing and explaining any departures therefrom in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Audit Exemption

The Trustees who held office at the date of approval of this Trustees' Report confirm that they have taken advantage of the SORP regulations concerning small charities and have thus not organised an audit. They have instead opted for an Independent Examination. They also confirm that in so far as they are individually aware, the accounts of the charity are a true and fair reflection of the activities of the charity during the year under review.

Review

The year under review has seen us make progress in our mission, but encounter significant financial challenges. This resulted in the Charity seeking a credit facility which was provided by a stakeholder. During the year we continued the establishment of a firm foundation ensure the future growth and expansion of the Church. The focus this year was on improving cost efficiency, establishing effective financial planning as well as maximising resource utilisation.

Incoming Resources

The primary source of the Charity's income remains the offerings and donation of members. Total incoming resources for the year amounted to £34,355 (2020 - £42,682).

Resources Expended

Resources expended during the year under review amounted to £38,679 (2020 - £40,902)

Reserves

The Charity finds its funds in deficit at the end of the year under review after having made a deficit in the year. This situation remains a concern for the trustees and management. The trustees are continuing the adoption of plans and operational adjustments that ensure the Charity is able to meet its obligations as they fall due, remains a going concern and eventually generates surpluses that will restore its fund balances to positive levels.

Reserves Policy

The Trustees of the Charity are working towards holding at least three months of operating expenditure as free reserves. This sum is currently estimated to be £7,000.

Equal Opportunities

The Charity is committed to a policy of equal opportunities in the selection, training, career development and promotion of all people, regardless of gender, marital status, race, colour, religion, disability or sexual orientation. The Charity enables people with a disability to participate fully in organisational activities, consistent with their ability, so that they can maximise the use of knowledge, experience and skills in the Charity's work.

Employee Involvement

The Charity is mostly run by volunteers. The Charity encourages all volunteers to be fully involved in the performance and objectives through a range of mechanisms. Team meetings are held monthly and there are regular cell meetings. In addition, seven working groups have been created to ensure communication and coordination across different areas of work and to engage all voluntary staff more actively in project, programme and policy development.

By Order of the Board

A handwritten signature in black ink, appearing to read 'David Kafui', written in a cursive style.

David Kafui
Chair of Trustees

Date: 30/07/2022

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act,
- and to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

The trustees have been advised on the ways in which their procedures can be upgraded and the establishment reliable personnel in the operations of the charity.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.



Mr Johnson Akpebu – FCCA, MBA(Fin)
Independent Examiner
127 Sewell Road
London
SE2 9DH

Date: 30/07/2022

JAVY AND CO LTD
Chartered Certified Accountants(ACCA)
127 Sewell Road, London, SE2 9DH
Email: Info@javyandco.com

SOFA - Note

	<u>2021</u>	<u>2020</u>
	£	£
Incoming Resources	£34,355	£42,682
Outgoing Resources	£38,679	£40,902
Governance Costs	£0	£0
Net Incoming/(Outgoing) Resources	-£4,324	£1,780
Fund Balances Brought Forward	-£4,080	-£5,860
Fund Balances Carried Forward	-£8,404	-£4,080

The Charity has no recognised gains or losses other than as stated above. All of the activities represent continuing activities of the Charity.

The Accounting Policies and Notes on pages 12 to 14 form part of these financial statements.

	<u>2021</u>		<u>2020</u>
	£		£
FIXED ASSETS	0		0
CURRENT ASSETS			
Bank	2,878	2,893	
Debtors	0	0	
	2,878		2,893
Creditors (less than 1 year)	-11,282		-6,973
NET ASSETS	<u><u>-8,404</u></u>		<u><u>-4,080</u></u>
RESERVES			
General Reserves	-4,080		-5,860
Surplus/Deficit for the year	-4,324		1,780
	<u><u>-8,404</u></u>		<u><u>-4,080</u></u>

There was a net deficiency of assets of £4,080 at the balance sheet date, however the trustees have performed an assessment and consider the Charity retains sufficient resources to remain a going concern. Further details of this assessment can be found in the note on Going Concern.

Approved and authorised for issue by the Board of Trustees on 30/07/2022 and signed on its behalf by:



David Kafui
Chair of Trustees

The Accounting Policies and Notes on pages 12 to 14 form part of these Financial Statements.

Basis of Preparation of Financial Statements

The Financial Statements are prepared under the historical cost basis of accounting and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities, the Charities' SORP, issued in March 2005, and applicable United Kingdom Accounting and Financial Reporting Standards.

Going Concern

It is the opinion of the Trustees that the use of the going concern basis of accounting is appropriate even though the liabilities of the Charity exceed its assets because:

1. the significant creditor of the charity has agreed to be paid in irregular instalments depending on the financial position of the charity.
2. there is reasonable expectation that the Charity has the ability to generate adequate resources to meet operational expenditure for the foreseeable future.
3. the trustees undertake to supply funds to enable the charity to meet its obligations that exceed its immediate resources for the next 18 months.

The trustees thus consider that any existing uncertainties do not hamper the ability of the Charity to remain a going concern in compliance with FRS102 (paragraph 3).

The specific accounting policies adopted are set out below:**Incoming Resources**

These comprise donations and gifts. Income is recognised in full as incoming resources in the accounts as soon as it is receivable and the charity can establish a claim to it.

Resources Expended and Basis of Allocation of Costs

Expenditure is allocated to expense headings either on a direct cost basis or apportioned according to a percentage allocation agreed by the Trustees to reflect the proportion of time spent on direct charitable activities.

Governance costs are those incurred in the safeguarding of the charity's assets (audit/legal and professional) and constitutional and statutory requirements. All Trustees volunteer their time and efforts and receive no payment or consideration for these.

Tangible Fixed Assets

Depreciation is provided on all tangible fixed assets with a cost in excess of £250 (furniture, fixtures and fittings and computer and information technology equipment) at rates calculated to write off the cost of each asset less its estimated residual value evenly over its estimated useful life, which is considered to be 4 years for each asset. Assets purchased for project purposes are expended when purchased.

Funds

Fund balances comprise the balance of donations, gifts, offerings and loans where the purpose for which the income may be used has not been restricted by the donor. Periodically, the Trustees may designate unrestricted funds for specific purposes.

There were no Restricted Funds received in the year under review.

Taxation

As a registered charity, AIM is generally exempt from Corporation Tax. The Charity is not registered for VAT, and any irrecoverable VAT is included with the cost of those items to which it relates.

Operating Leases

Rentals payable under operating leases are charged to the SOFA as incurred.

Foreign Currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains or losses on transactions are included in the statement of financial activities.

Trustee Remuneration

No trustees received any remuneration for any services during the year under review.

Related Party Transactions

There were no related party transactions during the 2021 year.

<u>SOFA</u>	<u>2021</u>	<u>2020</u>
INCOME	34,355	42,682
	£	£
EXPENDITURE		
Office Equipment	3,138	432
Repairs & Maintenance	1,087	1,300
Pastors Emoluments	13,013	13,194
Utilities / Bills	6,053	7,212
Administrative Expenses	3,168	5,070
Rent	12,220	12,220
Depreciation	0	1,474
	38,679	40,902
Surplus/Deficit	-4,324	1,780

FIXED ASSETS NOTE

	Computers	Equipment	TOTAL
<u>COST</u>	£	£	£
B/f	345	10,517	10,862
Additions	0	0	0
Totals	345	10,517	10,862
<u>DEPRECIATION</u>			
B/f	345	10,517	10,862
Annual Charge	0	0	0
Totals	345	10,517	10,862
<u>NBV</u>	0	0	0