

**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.

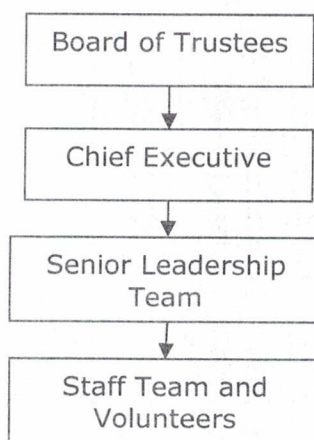
Details of the Trustees, who are also the directors and members of the Company, who served during the year are set out on page 2.

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**  
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127 Sewell Road, London, SE2 9DH  
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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>
	£	£
<b>FIXED ASSETS</b>	0	0
<b>CURRENT ASSETS</b>		
Bank	2,878	2,893
Debtors	0	0
	2,878	2,893
Creditors (less than 1 year)	-11,282	-6,973
<b>NET ASSETS</b>	<u><b>-8,404</b></u>	<u><b>-4,080</b></u>
<b>RESERVES</b>		
General Reserves	-4,080	-5,860
Surplus/Deficit for the year	-4,324	1,780
	<u><b>-8,404</b></u>	<u><b>-4,080</b></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
	<u>38,679</u>	<u>40,902</u>
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	<u>345</u>	<u>10,517</u>	<u>10,862</u>

DEPRECIATION

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>
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