

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.

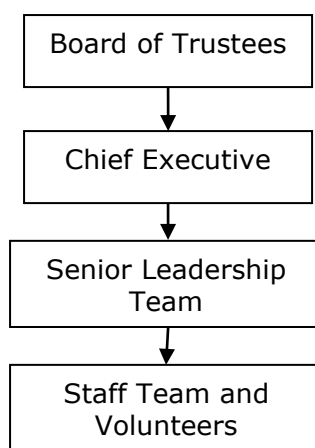
The governance of the Charity is vested in the Trustees appointed under the Constitution. The day-to-day organisation of the Charity is delegated to the Chief Executive.

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

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

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>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.

	<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	2,278	-4,324
	<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.

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.

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 2020 year.

<u>SOFA - Note</u>	<u>2022</u>	<u>2021</u>
	£	£
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

DEPRECIATION

B/f	345	10,517	10,862
Annual Charge	0	0	0
Totals	345	10,517	10,862

<u>NBV</u>	0	0	0
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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