

# **HIS GRACE EVANGELICAL OUTREACH**

**(UK Registered Charity and A Limited by Guarantee)**

**COMPANY NO.: 7818837**

**CHARITY NO.: 1150316**

**REPORT AND ACCOUNTS**

**for the year ended  
21/08/2023**

## **His Grace Evangelical Outreach**

<b>Status:</b>	Charity registration no. 1150316 Company limited by guarantee no. 7818837 The company's governing document is its memorandum and articles of association adopted on 2011
<b>Registered office:</b>	His Grace House 80-82 Beulah Road Thornton Heath Croydon CR7 8JF
<b>Trustees</b>	Kayode Thomas Pastor Bola Thomas Jumoke Dada Tina Meniru
<b>Senior leadership team</b>	Pastor Bola Thomas Kayode Thomas Tina Meniru
<b>Independent examiner:</b>	Tax Returns 98 Beulah Road CR7 8JF
<b>Bankers:</b>	Barclays Bank 1 North End Croydon CR9 1SX

## **His Grace Evangelical Outreach**

Trustees' report for the year ended

21/08/2023

The Members of the Board, who are Trustees for the purposes of charity law and Directors of His Grace Evangelical Outreach for the purposes of company law ('the trustees'), are pleased to present their annual report together with the financial statements of the charity for the year ending 21 August 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Structure, Governance and Management**

His Grace Evangelical Outreach is a registered charity and a company limited by guarantee governed by its Memorandum and Articles of Association. All trustees are directors of the company.

**Public Benefit Statement** The trustees have given due regard to the Charity Commission's guidance on public benefit and have concluded that the charity's purposes satisfy both elements of the public benefit requirement.

### **Objectives and activities**

His Grace Evangelical Outreach is a Christian Church organisation and is a registered Charity, 1150316, in England and Wales. Its current address is His Grace House, 80-82 Beulah Road Thornton Heath Croydon, Surrey. CR7 8JF.

His Grace Evangelical Outreach is a ministry with Christian objectives with focus on Mission, Evangelism, Outreach, Community Engagement, Training and Teaching, Personal and Spiritual Development and Humanitarian work which includes addressing the issues of Food Poverty, Child Hunger and Food Waste which we deliver to the community through our His Grace Food Bank and His Grace Food Hub. Weekly His Grace Safe Space Café with focus on Good Mental Health.

The aim of the charity is to advance Christian faith, reach out to the community, empower individual to fulfil their purpose and strengthen families for a better society. This is reflected in the delivery of programs and projects across the board. His Grace Evangelical Outreach depends on the freewill donations from members, partners, and friends as well as grant funding to deliver on Community Projects, School Holiday Club, Youth Projects, Gospel Outreaches and Mission programs. We are always very prudent both in Administrative Management and Operational deliveries to always ensure value for money.

The Trustees of His Grace Evangelical Outreach confirms that the development, financial results and position in their opinion the financial statements with accompanying notes give a true and fair view of the financial performance for 2022/23 and the financial position as at 21st of August 2023. The ministry's normal depreciation is essentially the difference between the entity's cash flow and the accounting profit.

**Taxation:** His Grace Evangelical Outreach is established as a charitable ministry and is tax exempt as the organisation does not receive income that does not qualify for tax relief or spent any income on noncharitable purposes.

noncharitable purposes.

**His Grace Evangelical Outreach's Work Environment:** The current work environment is good and those who are employed, or volunteers are satisfied with their working environment. There have been no accidents or injuries in 2022/23 and

volunteers / employee sick leave recorded. The ministry did not implement or planned any special measures in this area in 2022/23, beyond such measures as are necessary under laws and regulations to ensure compliance with applicable environmental requirements this includes HGEO's weekly visit to Croydon recycle centre.

**Equality:** His Grace Evangelical Outreach aims to have a workplace with diverse and equality of opportunity for both men and women. The ministry has 30 volunteers /staffs (22 women and 8 men), most of whom work within the His Grace Holiday Food and Fun Activities, His Grace Food Bank, Croydon/ London Gospel Festival and other areas of mission and humanitarian projects.

**Disclosure of Financial Risk:** In the Trustee's opinion, there is no significant market risk or risk of losses for the ministry in the immediate future.

**Summary of the main activities:** His Grace Evangelical Outreach carried out several activities this year, which includes but not limited to, Biweekly evangelism and Church Service, 15<sup>th</sup> Annual Bespoke Relationship and Family Empowerment Seminar where we brought people of different faith and ethnicity together for a whole day online event with various engaging activities.

We have seen a major increase in our activities because of increase in demand, During the Rising Cost Crisis we provided Energy and Food support to over 36,000 people throughout the year, we ran the 16<sup>th</sup> Annual Croydon Gospel Festival Hope on The Street where we encourage and motivate those who are feeling disheartened and overwhelmed by issues of live, many gave their lives to Jesus. This is a major event for us as we worked together with other churches on this and on other projects.

His Grace Evangelical Outreach moved our mid weekly Prayer Meeting online. Bible studies including our Youth Club and Children's Church are held in person, We also kept the doors of His Grace Food Bank and Food Hub, His Grace Over 60 Club, His Grace Safe Space Cafe open to the general public as we continue to repurpose our Church premises into a Community Hub delivering both Food Parcel, His Grace Mental Health support group, Employment Advise, Housing Advise and Wellbeing Support to over 700 families each week. Supporting Vulnerable Individuals and Families by going beyond Food provision for the most vulnerable in society as we address the issues of Food Poverty especially for children on free school meals during school holidays and providing Healthy Food Supplies to those struggling to make ends meet. And also rebuilding community confidence through various Outreach and Missional work.

HGEO delivered various In-House Project working with Parents and workshops to support Parents, young people and Children. We did some major work around violence reduction among young people.

We delivered various Community-based Projects during the year Included Call and Care, Safe Space Café with focus on Mental Health, Parents Class, Over 60's Weekly Club, Youth Designed to Excel Project, Our 15<sup>th</sup> Annual Bespoke Relationship Seminar. We held a regular community and Leaders meeting in Croydon with providing support on Outreach, Mission and Community engagement as well as providing other Ministerial Supports.

We held our Annual Christmas dinner, and we are grateful for the input of the leadership team, volunteers and members in not only supporting financially but also in becoming Frontline Key Worker as we serve the community.

**Our Main Achievements** are: 1) remains, adding new souls to the Kingdom of God and Church 2) continuing our trilingual service in English, Spanish and Portuguese and 3) We continue providing support to thousands of families and individuals providing various levels of support beyond Food provision which includes personal care and hygiene products, 4) securing funds to support and provide Energy Relief to over 700 people as well providing School Uniforms, children and men's clothes, Kitchen utensils.

We also saw a significant rise in the participation and membership from different ethnic and religious believes as we introduce our services in Spanish and Portuguese. Our work with deprived communities has increased as we engaged the hard-to-reach community groups and were able to provide workshops, individual opportunities and discussion groups and 1:1 support to address issues that affect our community. We aim to continue this great work as we strengthen our infrastructure and increase our capacity and impact.

#### **Statement of Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company, and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. This report, which has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, was approved by the Board on 20th August 2023 and signed on its behalf.

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## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HIS GRACE EVANGELICAL OUTREACH

I report to the charity trustees on my examination of the accounts of the charity for the year ended 21st August 2023

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Tax Returns  
Address: 98 Beulah Road CR7 8JF  
Date 20th June 2023

## His Grace Evangelical Outreach

Statement of financial activities and Income and expenditure account  
for the year ended 21/08/2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
<b>Income from:</b>							
Donations and legacies	3	74,150	-	74,150	63,520	-	63,520
Charitable activities	4	-	-	-	-	-	-
Other trading activities	5	-	-	-	-	-	-
Investments		-	-	-	-	-	-
<b>Total income</b>		<u>74,150</u>	<u>-</u>	<u>74,150</u>	<u>63,520</u>	<u>-</u>	<u>63,520</u>
<b>Expenditure on:</b>							
Raising funds		-	-	-	-	-	-
Charitable activities		69,980	-	69,980	59,800	-	59,800
<b>Total expenditure</b>	6/7	<u>69,980</u>	<u>-</u>	<u>69,980</u>	<u>59,800</u>	<u>-</u>	<u>59,800</u>
Net gain/(loss) on investments	13	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net income/(expenditure)</b>		<u>4,170</u>	<u>-</u>	<u>4,170</u>	<u>3,720</u>	<u>-</u>	<u>3,720</u>
<b>Transfers between funds</b>	16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>4,170</u>	<u>-</u>	<u>4,170</u>	<u>3,720</u>	<u>-</u>	<u>3,720</u>
<b>Reconciliation of funds</b>							
Total funds brought forward		<u>3,720</u>	<u>-</u>	<u>3,720</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total funds carried forward</b>	17	<u><u>7,890</u></u>	<u><u>-</u></u>	<u><u>7,890</u></u>	<u><u>3,720</u></u>	<u><u>-</u></u>	<u><u>3,720</u></u>

# **His Grace Evangelical Outreach**

Company no. 7818837

Balance sheet

as at 21/08/2023

	<b>Note</b>	<b>2023</b>		<b>2022</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	11		-		-
Investments	13		-		-
<b>Total fixed assets</b>			-		-
<b>Current assets</b>					
Debtors	14	-		-	
Investments		3,720		-	
Cash at bank and in hand		4,170		3,720	
<b>Total current assets</b>		7,890		3,720	
<b>Creditors: amounts falling due within one year</b>	16	-		-	
<b>Net current assets/(liabilities)</b>			7,890		3,720
<b>Total assets less current liabilities</b>			7,890		3,720
Creditors: amounts falling due after more than one year					
Provisions for liabilities and charges					
<b>Net assets</b>	18		7,890		3,720
<b>The funds of the charity:</b>					
Restricted funds			-		-
Unrestricted funds:					
- General funds		4,170		-	
- Designated funds		3,720		3,720	
Total unrestricted funds			7,890		3,720
<b>Total charity funds</b>	17		7,890		3,720

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

# **His Grace Evangelical Outreach**

Notes to the accounts  
for the year ended  
21/08/2023

## **1 Statutory information**

His Grace Evangelical Outreach is a Resgestered Charity and Company limited by guarantee with no share capital domiciled in England and Wales,") ' registration number 07818837. In the event of the charity being wound up, the liability in respect of the guarantee' is restricted to £1 per member of the company.

## **2 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **(i) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The accounts are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

His Grace Evangelical Outreach meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### **(ii) Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

### **(iii) Fund accounting**

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

## **His Grace Evangelical Outreach**

Notes to the accounts  
for the year ended  
21/08/2023

### **2 Accounting policies (cont'd)**

#### **(iv) Income recognition**

Income is recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds
- receipt of the income is considered probable
- the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

- Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- For legacies, entitlement is taken as the earlier of the date on which either:
  - the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the charity that a distribution will be made, or
  - when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.

- Government grants are recognised when receivable unless performance-related conditions apply to them; in which case they are recognised when the performance-related conditions are met.
- Investment income is recognised on an accruals basis.
- Income received in advance of the charity becoming entitled to it is deferred until such time as the services have been provided.

#### **(v) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Costs of raising funds comprise the costs associated with attracting voluntary income and activities for generating funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis using a combination of staff numbers and staff time.

## **His Grace Evangelical Outreach**

Notes to the accounts  
for the year ended  
21/08/2023

### **2 Accounting policies (cont'd)**

(vi) Fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The expected lives used are as follows:

computers, fixtures and fittings	3 years
freehold land and buildings	50 years

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

(vii) Pensions

The charity's employees are able to make contributions into a defined contribution pension scheme. Eligible employees are automatically enrolled unless they have exercised their right to opt out of scheme membership. Employees may choose to contribute 4% or more of their salary and the charity contributes 4%.

(viii) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(ix) Current asset investments

Current asset investments include deposits held with a maturity of between three and twelve months.

(x) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(xi) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(xii) Financial instruments

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

## His Grace Evangelical Outreach

Notes to the accounts  
for the year ended  
21/08/2023

### 3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Unrestricted funds	Restricted funds	Total 2022
	£	£	£	£	£	£
Donations	2,000.00		2,000.00	3,870.00		3,870.00
Legacies	27,150.00		27,150.00	15,450.00		15,450.00
Grants:	45,000.00		45,000.00	44,200.00		44,200.00
	0.00			0.00		0.00
Total	74,150.00	0.00	74,150.00	63,520.00	0.00	63,520.00

#### 4 Income from charitable activities

Unrestricted funds	Restricted funds	Total 2023	Unrestricted funds	Restricted funds	Total 2022
£	£	£	£	£	£
		-			-
	-	-		-	-
-	-	-		-	-
	-	-		-	-
	-	-	-	-	-
	-	-	-	-	-
-	-	-	-	-	-
	-	-	-	-	-
-	-	-	-	-	-
	-	-		-	-
-	-	-	-	-	-
-	-	-	-	-	-

## His Grace Evangelical Outreach

Notes to the accounts  
for the year ended  
21/08/2023

### 7 Expenditure

	Unrestricted funds	Restricted funds	Total 2023	Unrestricted funds	Restricted funds	Total 2022
	£	£	£	£	£	£
Fundraising costs			-			-
<hr/>						
Charitable activities:						
Community Event/Outreach	43,200.00		43,200.00	35,100.00		35,100.00
Benevolence	850.00		850.00	420.00		420.00
Conference & Seminars			0.00	570.00		570.00
Website			0.00	520.00		520.00
Equipment Expensed			0.00	410.00		410.00
Legal & Professional	1,200.00		1,200.00			0.00
Insurance	450.00		450.00	420.00		420.00
Equipment Hire /Lease Rental			0.00	0.00		0.00
Guest Ministers Honorarium	250.00		250.00	0.00		0.00
Instrumentalists Honorarium	750.00		750.00	0.00		0.00
Postage & Storage			0.00	0.00		0.00
Utility	4,400.00		4,400.00	4,100.00		4,100.00
Premises	18,000.00		18,000.00	18,000.00		18,000.00
Stationery & Printing	300.00		300.00	200.00		200.00
Subscriptions	60.00		60.00	60.00		60.00
Telephone	520.00		520.00			0.00
	<u>69,980.00</u>	<u>0.00</u>	<u>69,980.00</u>	<u>59,800.00</u>	<u>0.00</u>	<u>59,800.00</u>
<b>Community Event/Outreach</b>						
Safe Space Café /Over 60's	2,300.00			1,890.00		1,890.00
School Holidays	21,300.00			16,800.00		16,800.00
Croydon Gospel Festival /t	4,300.00			3,050.00		3,050.00
Food Bank	15,300.00			11,150.00		11,150.00
Bespoke Relationship & Family Empowerment Seminar						0.00
Local Mission				540.00		540.00
Classes				380.00		380.00
Young Artists				1,290.00		1,290.00
	<u>43,200.00</u>	<u>0.00</u>		<u>35,100.00</u>	<u>0.00</u>	<u>35,100.00</u>

## His Grace Evangelical Outreach

Notes to the accounts  
for the year ended  
21/08/2023

### 17 Movements in funds

	<u>2022</u> £	<u>Incoming</u> <u>resources</u> £	<u>Outgoing</u> <u>resources</u> £	<u>Transfers</u>	<u>2023</u> £
<b>Restricted funds:</b>					
	-			-	-
				-	-
	-				-
	-		-		-
				-	-
				-	-
				-	-
	-			-	-
<b>Total restricted funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unrestricted funds:</b>					
	3,720	-	4,170		7,890
		-	-		-
		-	-		-
		-	-		-
	-	-	-		-
		-		-	-
<b>Total designated funds</b>	<u>3,720</u>	<u>-</u>	<u>4,170</u>	<u>-</u>	<u>7,890</u>
<b>General funds</b>					-
<b>Total unrestricted funds</b>	<u>3,720</u>	<u>-</u>	<u>4,170</u>	<u>-</u>	<u>7,890</u>
<b>Total funds</b>	<u>3,720</u>	<u>-</u>	<u>4,170</u>	<u>-</u>	<u>7,890</u>