

THE INTERNATIONAL DELIVERANCE SANCTUARY

England & Wales · Charity number 1127157

Details

Status Registered

Legal form Other

Registered 2008-12-11

Register [View on the Charity Commission register](#)

Contact

Address 8 Palamos Road
London
E10 7JF

Phone 02085567723

Email griffithjessica@yahoo.co.uk

Activities

Objects: 1 TO ADVANCE THE CHRISTIAN FAITH [IN ACCORDANCE WITH THE STATEMENT OF BELIEFS] IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME THINK FIT;2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND3 TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNTIED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: To advance the Christian faith and to advance education relieving sickness and financial hardship, promoting and preserving good health through funding, goods or services of any kind, including the provision of counselling and support wherever and whenever as the trustees may think fit.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM OR THE WORLD
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£29,902	£32,550	-	-
2024-03-31	£27,728	£36,844	-	-
2023-03-31	£27,615	£31,381	-	-
2022-03-31	£25,164	£28,830	-	-
2021-03-31	£30,910	£27,870	-	-

Trustees

Name	Role	Appointed
REVEREND JESSICA CATHERINE GRIFFITH	Chair	
REVEREND WINSOME MERCEDES CAMPBELL		
TEDDY DIXON		

THE INTERNATIONAL DELIVERANCE SANCTUARY

England & Wales - Charity number 1127157

Accounts

Registered number
1127157

The International Deliverance Sanctuary

Report and Financial Statements

31 March 2025

**The International Deliverance Sanctuary
Report and accounts
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The International Deliverance Sanctuary Charity Information

Trustees

Jessica Griffith
Grace Fagan
Winsome Campbell
Lurie Dixon

Independent examiners

Jacksons Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

Bankers

HSBC Bank plc
192 Hoe Street
Walthamstow
London
E17 4QN

Registered office

8 Palamos Road
Leyton
London
E10 7JF

Registered number

1127157

Governing document

Constitution and rules dated 2 December 2007

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
for the year ended 31 March 2025

The trustees present their report and financial statements for The International Deliverance Sanctuary for the year ended 31 March 2025.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Principal activities

The Charity's principal activity during the year continued to be a Christian church that provides regular worship services, open to all.

Objectives and activities

The principal objectives of the Charity are:

- to advance the Christian faith in accordance with our Statement of Beliefs;
- to provide a place of worship;
- to relieve sickness and financial hardship through the provision of funds, goods, or services of any kind, including counselling;
- to promote and preserve good health; and
- to advance education.

Public benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives we have set. We exist to serve all people in our community without discrimination. We strive to promote social welfare through the provision of facilities aimed at improving the social, physical and spiritual wellbeing of those in our local community.

The Charity provides a safe working environment for visitors, members, workers and volunteers and any serious incidences are reported in accordance with our safeguarding policy. There were no serious incidents during the year ended 31 March 2025.

Fundraising

The Charity raises funds from the public in the form of voluntary donations ("general offerings") from attendees of its Christian church services.

The Charity does not use the services of a professional fundraiser or commercial participator in the process of raising funds. Also, the Charity (or any person acting on its behalf) is not subject to any voluntary scheme for regulating fundraising, or voluntary standard for fundraising in respect of activities on behalf of the Charity.

The Charity (or any person acting on its behalf) has not received any complaints in regard to its fundraising activities.

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for the year ended 31 March 2025

Activities during the year

It has been a good year for the Charity, with much of its activities concentrated in the UK, where it continued to provide regular worship services, open for all.

Charity members, including trustees, continued to make regular visits to the sick in hospital, care homes and those unable to leave their homes. In addition, provisions were made on-demand for those affected by poverty and in need of general help. The Charity also provided weekly online Bible study sessions for all to attend.

One foreign trip was made to West Africa, where our outreach programme and community support is beginning to make significant difference into the lives of the local people in a positive way.

Financial review

Principal sources of funding

The largest contribution to the Charity is tithes and voluntary general offerings given by the [church] congregation.

Financial review

The Charity incurred a deficit of £2,648 for the financial year. At 31 March 2025, the Charity held total funds of £134,205 – that is, £129,352 cash at the bank and in hand, £4,703 in debtors, prepayments and accrued income, £1,350 in the value of fixed assets, less creditors of £1,200. This, in all, is considered to be an appropriate level of funds to enable the Charity to pursue its objectives.

Reserves policy

A sufficient cash reserve is held in order to provide the working capital needed to cover seasonal fluctuations in the Charity's income and expenditure and to fulfil its day-to-day obligations. When deciding on the level of these reserves (that is, those funds not tied up in fixed assets), the Trustees take into consideration the forecasted levels of income and expenditure, the reliability of each source of income, and the prospect of new sources of income.

It is the trustees' view that it is prudent to maintain the forecasted level of reserves to allow for financial flexibility and stability in light of the Charity's dependence on voluntary donations.

Investment policy

The trustees have adopted a strong, socially-responsible investment policy for the reserves of the Charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially-responsible investment are promoted. A further factor is the need to have ready access to our reserves (as long-term funding cannot be guaranteed) so, for the current period, we have placed surplus funds in the Charity's bank current account.

Risk management

The trustees actively review, on a regular basis, the major risks that the Charity faces in maintaining reserves at the levels detailed above; in addition to an annual review of the controls over key financial systems carried out through an internal audit process - to ensure appropriate controls are in place as assurance against fraud and error.

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Internal control risks are minimised by authorisation procedures for all financial transactions; and policies and procedures are in place to ensure compliance with health and safety regulations by, and for, staff, volunteers and visitors.

The trustees have also examined other operational and business risks which the Charity faces and confirm that they have taken steps to mitigate any significant risks.

Structure, governance and management

Governing document

The International Deliverance Sanctuary is a charitable organisation which was set up under a constitution adopted on 2 December 2007. It became a registered charity on 11 December 2008.

Organisational structure

The Trustees, as Charity Trustees, are responsible for the management and Administration of the Church's property and funds in accordance with the Constitution.

The trustees agree the broad strategy and areas of activity for the Charity, including consideration of the making of gifts and donations, investment, reserves and risk management policies and performance. Trustee meetings must be held at least four times a year.

Volunteers

Volunteers helped maintain the church building as well as helping those in need in the local area - all in all, a significant contribution towards the Charity fulfilling its goals.

There were no volunteers, excluding trustees, throughout the year who aided in the running of the Charity.

Recruitment and appointment of trustees

Under the requirements of the Constitution, the members of the Trustee Board are elected by the church members to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of Trustees, the Charity has, through selective advertising and networking with voluntary organisations active in the sector, sought to identify those who would be willing to become members of the Charity and use their own experience to assist the Charity.

There were no new or additional trustees recruited in the year to 31 March 2025.

Trustee induction and training

Many trustees are already familiar with the practical work of the Charity as they are also active members of the Charity as well as involved in other charities, churches and/or organisations.

New trustees are encouraged to familiarise themselves with charity law, their responsibilities as trustees and with Charity's rules and practices. They are invited and encouraged to attend a series of short training sessions to familiarise themselves with the Charity and the context within which it operates. These cover:

- the obligations of the board of trustees;

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Trustees' Report
for the year ended 31 March 2025

- the operational framework for the Charity;
- the current financial position and revenue generation; and
- future plans and objectives.

Trustees

The following persons served as trustees during the year:

Jessica Griffith
Grace Fagan
Winsome Campbell
Lurie Dixon

Trustees' responsibilities

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website as well as:

- a) to prepare financial statements which show a true and fair view;
- b) in preparing financial statements:
 - (i) to select suitable accounting policies and apply them on a consistent basis; and
 - (ii) to make judgements and estimates that are prudent and reasonable; as well as
- c) to keep proper accounting records.

Disclosure of information to independent examiners

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the Charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's independent examiner is aware of that information.

This report was approved by the board on 2 June 2025 and signed on their behalf.



Jessica Griffith
Trustee

**The International Deliverance Sanctuary
Independent Examiner's Report
to the members of The International Deliverance Sanctuary**

I report to the trustees on my examination of the accounts of the above charity ('the Charity') for the year ended 31 March 2025 which are set out in pages 7 to 17.

Responsibilities and basis of report

As the Charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

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.

Mark Jackson
(Senior Statutory Auditor)

for and on behalf of
Jacksions Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

2 June 2025

**The International Deliverance Sanctuary
Statement of Financial Activities
for the year ended 31 March 2025**

	Notes	2025 £	2024 £
Income from charitable activities	2	29,896	27,722
Expenditure on charitable activities		(1,980)	(600)
Net operating income		<u>27,916</u>	<u>27,122</u>
Administrative expenses		(30,570)	(36,244)
Operating deficit	3	<u>(2,654)</u>	<u>(9,122)</u>
Interest receivable		6	6
Movement in funds: Net expenditure		<u>(2,648)</u>	<u>(9,116)</u>
 Reconciliation of funds			
Net movement in funds		(2,648)	(9,116)
Total funds brought forward		136,853	145,969
Total funds carried forward		<u>134,205</u>	<u>136,853</u>

The International Deliverance Sanctuary
Registered charity number: 1127157
Statement of Financial Position
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	5	1,350	-
Current assets			
Debtors	6	4,703	4,414
Cash at bank		129,352	133,639
		<u>134,055</u>	<u>138,053</u>
Creditors: amounts falling due within one year			
	7	(1,200)	(1,200)
Net current assets		<u>132,855</u>	<u>136,853</u>
Total assets less current liabilities		<u>134,205</u>	<u>136,853</u>
Net assets		<u>134,205</u>	<u>136,853</u>
Charity funds			
Unrestricted funds	8	134,205	136,853
Total charity funds		<u>134,205</u>	<u>136,853</u>

Jessica Griffith
Trustee

Approved by the board on 2 June 2025 and signed on their behalf.

**The International Deliverance Sanctuary
Statement of Changes in Charitable Funds
for the year ended 31 March 2025**

This schedule does not form part of the statutory accounts

	Income and Expenditure account £	Total £
At 1 April 2023	145,969	145,969
Deficit for the financial year	(9,116)	(9,116)
At 31 March 2024	<u>136,853</u>	<u>136,853</u>
At 1 April 2024	136,853	136,853
Deficit for the financial year	(2,648)	(2,648)
At 31 March 2025	<u>134,205</u>	<u>134,205</u>

The International Deliverance Sanctuary
Statement of Cash Flows
for the year ended 31 March 2025

	Notes	2025 £	2024 £
Operating activities			
Loss for the financial year		(2,648)	(9,116)
Adjustments for:			
Interest receivable		(6)	(6)
Depreciation		150	-
(Increase)/decrease in debtors		(289)	257
Increase in creditors		-	720
		<u>(2,793)</u>	<u>(8,145)</u>
Interest received		6	6
		<u>(2,787)</u>	<u>(8,139)</u>
Investing activities			
Payments to acquire tangible fixed assets		(1,500)	-
		<u>(1,500)</u>	<u>-</u>
Net cash used			
Cash used in operating activities		(2,787)	(8,139)
Cash used in investing activities		(1,500)	-
		<u>(4,287)</u>	<u>(8,139)</u>
Cash and cash equivalents at 1 April		133,639	141,778
Cash and cash equivalents at 31 March		<u>129,352</u>	<u>133,639</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>129,352</u>	<u>133,639</u>

The International Deliverance Sanctuary

Notes to the Financial Statements

for the year ended 31 March 2025

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

Income

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

Donated goods and services are recorded at their expected cost.

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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	at a rate of	10%	per year, over 10 years
Fixtures and fittings	at a rate of	10%	per year, over 10 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

The charity is exempt from taxation under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007).

The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2025

Fund accounting: restricted and unrestricted funds

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

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

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

Going concern

The accounts have been prepared on the going concern basis, which assumes that the Charity will be in operational existence twelve months from the date of approval of these accounts. The trustees are satisfied that this basis is appropriate.

The facts that support the conclusion of going concern are:-

- the Charity's income from charitable activities has increased from the previous year - from £27,722 to £29,896 this year; and
- on 31 March 2025, the Charity held £129,352 cash at bank.

There are no material uncertainties.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Government grants

The accrual model (FRS 102 24.5C-G) was applied in producing these accounts; therefore grants were recognised as either relating to revenue (over the period in which the Charity recognises the related costs for which the grant was intended to compensate) or relating to assets (over the expected useful life of the asset).

2 Analysis of income from charitable activities	2025	2024
	£	£
Tithes and offerings	7,882	5,654
Gifts, donations and pledges	17,611	17,654
Gift aid	4,403	4,414
	<u>29,896</u>	<u>27,722</u>
By geographical market:		
UK	<u>29,896</u>	<u>27,722</u>

**The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2025**

3 Operating deficit	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>150</u>	<u>-</u>

4 Role played by general volunteers

There were no volunteers, excluding trustees, throughout the year who aided in the running of the Charity.

5 Tangible fixed assets

	Plant and machinery	Fixtures and fittings	Total
	<i>At cost</i>	<i>At cost</i>	
	£	£	£
Cost or valuation			
Additions	<u>322</u>	<u>1,178</u>	<u>1,500</u>
At 31 March 2025	<u>322</u>	<u>1,178</u>	<u>1,500</u>
Depreciation			
Charge for the year	<u>32</u>	<u>118</u>	<u>150</u>
At 31 March 2025	<u>32</u>	<u>118</u>	<u>150</u>
Carrying amount			
At 31 March 2025	<u>290</u>	<u>1,060</u>	<u>1,350</u>

6 Debtors	2025	2024
	£	£
Other debtors	300	-
Prepayments and accrued income	<u>4,403</u>	<u>4,414</u>
	<u>4,703</u>	<u>4,414</u>

7 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	<u>1,200</u>	<u>1,200</u>

The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2025

8 Funds

	2025	2024
	£	£
At 1 April	136,853	145,969
Net expenditure for the financial year	(2,648)	(9,116)
At 31 March	<u>134,205</u>	<u>136,853</u>

Reserves

		2025	2024
		£	£
<i>Restricted and unrestricted funds</i>			
At 1 April	<i>Unrestricted funds</i>	136,853	145,969
Net income for the financial year	<i>Unrestricted funds</i>	(2,648)	(9,116)
At 31 March	<i>Unrestricted funds</i>	134,205	136,853
	<i>Total funds carried forward</i>	<u>134,205</u>	<u>136,853</u>

Unrestricted funds are available for use at the discretion of the trustees, in order to further the charity's objectives.

9 Analysis of net assets between funds

	2025		2025	2024
	Unrestricted	Restricted	£	£
	funds	funds		
Fixed assets	1,350	-	1,350	-
Current assets	134,055	-	134,055	138,053
Current liabilities	(1,200)	-	(1,200)	(1,200)
	<u>134,205</u>	<u>-</u>	<u>134,205</u>	<u>136,853</u>

**The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2025**

10 Related party transactions

The following payments were made to trustees during the financial year.

		£	
Jessica Griffith	<i>Trustee</i>	6,000	<i>Honoraria: Wages and salaries</i>
Winsome Campbell	<i>Trustee</i>	<u>500</u>	<i>Gifts and donations</i>
		6,500	

No other trustees claimed expenses or had their expenses met by the Charity.

The legal authority under which the above payments were made was the Charity's governing document.

11 Presentation currency

The financial statements are presented in Sterling, rounded to the nearest pound (£).

12 Legal form of entity and country of incorporation

The International Deliverance Sanctuary is an unincorporated charity, registered with the Charity Commission for England and Wales.

13 Principal place of business

The address of the charity's principal place of business and registered office is:

8 Palamos Road
Leyton
London
E10 7JF

The International Deliverance Sanctuary
Detailed Statement of Financial Activities
also Income and Expenditure Account
for the year ended 31 March 2025

	Notes	2025 £	2024 £
Income from charitable activities	2		
Tithes and offerings		7,882	5,654
Gifts, donations and pledges		17,611	17,654
Gift aid		4,403	4,414
		<u>29,896</u>	<u>27,722</u>
Expenditure on charitable activities			
Gifts and donations		(550)	(600)
Catering and hospitality		(1,430)	-
		<u>(1,980)</u>	<u>(600)</u>
Net operating income		<u>27,916</u>	<u>27,122</u>
Administrative expenses			
Support costs		(29,370)	(34,444)
Governance costs		(1,200)	(1,800)
Operating deficit		<u>(2,654)</u>	<u>(9,122)</u>
Interest receivable		6	6
Movement in funds: Deficit		<u>(2,648)</u>	<u>(9,116)</u>

**The International Deliverance Sanctuary
Detailed Income and Expenditure Account
for the year ended 31 March 2025**

	2025	2024
	£	£
Income from charitable activities		
Tithes and offerings	7,882	5,654
Gifts, donations and pledges	17,611	17,654
Gift aid	4,403	4,414
	<u>29,896</u>	<u>27,722</u>
Expenditure on charitable activities		
Gifts and donations	550	600
Catering and hospitality	1,430	-
	<u>1,980</u>	<u>600</u>
Administrative expenses		
<u>Support costs</u>		
Volunteer costs:		
Honoraria: Wages and salaries	6,000	6,000
Travel and subsistence	2,092	3,524
	<u>8,092</u>	<u>9,524</u>
Premises costs:		
Rent	21,000	24,791
	<u>21,000</u>	<u>24,791</u>
General administrative expenses:		
Bank charges	128	129
Depreciation	150	-
	<u>278</u>	<u>129</u>
Support costs	<u>29,370</u>	<u>34,444</u>
<u>Governance costs</u>		
Legal and professional costs:		
Independent examination fees	600	600
Accountancy fees	600	1,200
Governance costs	<u>1,200</u>	<u>1,800</u>
<i>Administrative expenses</i>	<u>30,570</u>	<u>36,244</u>

THE INTERNATIONAL DELIVERANCE SANCTUARY

England & Wales - Charity number 1127157

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The International Deliverance Sanctuary

Report and Financial Statements

31 March 2024

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The International Deliverance Sanctuary Charity Information

Trustees

Jessica Griffith
Grace Fagan
Winsome Campbell
Lurie Dixon
Darren Farquharson (resigned March 2023)

Independent examiners

Jacksons Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

Bankers

HSBC Bank plc
192 Hoe Street
Walthamstow
London
E17 4QN

Registered office

8 Palamos Road
Leyton
London
E10 7JF

Registered number

1127157

Governing document

Constitution and rules dated 2 December 2007

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
for the year ended 31 March 2024

The trustees present their report and financial statement for the Charity for the year ended 31 March 2024.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Principal activities

The Charity's principal activity during the year continued to be:

- to advance the Christian faith in accordance with our Statement of Beliefs;
- to provide a place of worship;
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods, or services of any kind, including through the provision of counselling; and
- to advance education.

Objectives and activities

Within the UK we have not been able to carry out all of our planned objectives as these are largely dependent on the charity finding a suitable accommodation. Our pipeline of objectives includes the opening of a day centre for the elderly and to run alongside it a drop-in centre for the youth of our community. We continue to actively seek to purchase a suitable property.

Our activities have been curtailed this year due to Government restrictions brought in to combat the COVID pandemic. Wherever possible, we have continued to offer services online and by telephone.

Public benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives we have set. We exist to serve people in our community without discrimination. We strive to promote social welfare through the provision of facilities aimed at improving the social, physical and spiritual wellbeing of those in our local community.

The Charity provides a safe working environment for visitors, members, workers and volunteers and any serious incidences are reported in accordance with our safeguarding policy. There was no serious incidence during the year ended 31 March 2024.

Fundraising

The Charity raises funds from the public in the form of voluntary donations ("general offerings") from attendees of its Christian church services.

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
for the year ended 31 March 2024

The Charity does not use the services of a professional fundraiser or commercial participator in the process of raising funds. Also, the Charity (or any person acting on its behalf) is not subject to any voluntary scheme for regulating fundraising, or voluntary standard for fundraising in respect of activities on behalf of the Charity.

The Charity (or any person acting on its behalf) has not received any complaints in regard to its fundraising activities.

Activities during the year

As our primary function is a church, weekly Christian services were conducted in the church building throughout the year. Senior church members (including trustees) visited the sick in hospital and also the house-bound. Christian teaching sessions were conducted via Zoom on Monday evenings. Food baskets were prepared as and when needed for the financially struggling. Also, as an Evangelist, one of our trustees travelled abroad in order to, in true fulfilment of the Charity's manifesto, work with the Assemblies of God churches in Zimbabwe.

Financial review

Principal sources of funding

The largest contribution to the Charity is from general offerings and tithes from members of the congregation.

Financial review

The Charity incurred a deficit of £9,116 for the financial year. At 31 March 2024, the Charity held total funds of £136,853; £133,639 of which was cash at the bank and in hand. This, in all, is considered to be an appropriate level of funds to enable the Charity to pursue its objectives.

Reserves policy

The trustees have a forecast of the level of free reserves, (that is, those funds not tied up in fixed assets) that the Charity will require to sustain its day-to-day obligations. Whilst our actual free reserves may prove sufficient, it is the trustees' view that it is prudent to maintain the forecasted level of reserves to allow for financial flexibility and stability in light of the Charity's dependence on donations.

Investment policy

The trustees have adopted a strong, socially responsible investment policy for the reserves of the Charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially responsible investment are promoted. A further factor is the need to have ready access to our reserves (as long-term funding cannot be guaranteed) so, for the current period, we have placed surplus funds in the Charity's bank current account.

Risk management

The trustees actively review, on a regular basis, the major risks that the Charity faces in maintaining reserves at the levels detailed above; in addition to an annual review of the controls over key financial systems carried out through an internal audit process.

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
for the year ended 31 March 2024

Internal control risks are minimised by authorisation procedures for all financial transactions. Policies and procedures are in place to ensure compliance with health and safety regulations and this being for staff, volunteers and visitors.

The trustees have also examined other operational and business risks which we face and confirm that they have taken steps to mitigate any significant risks.

Structure, governance and management

Governing document

The International Deliverance Sanctuary is a charitable unincorporated organisation which was set up under a constitution adopted on 2 December 2007. It became a registered charity on 11 December 2008.

Organisational structure

The Trustees, as Charity Trustees, are responsible for the management and Administration of the Church's property and funds in accordance with the Constitution.

The trustees agree the broad strategy and areas of activity for the charity, including consideration of the making of gifts and donations, investment, reserves and risk management policies and performance. Trustee meetings must be held at least four times a year.

Volunteers

Volunteers helped maintain the church building as well as helping those in need in the local area - all in all, a significant contribution towards the Charity fulfilling its goals.

There were no volunteers, excluding trustees, throughout the year who aided in the running of the Charity.

Recruitment and appointment of trustees

Under the requirements of the Constitution, the members of the Trustee Board are elected by the church members to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of Trustees, the charity has, through selective advertising and networking with voluntary organisations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

There were no new or additional trustees recruited in the year to 31 March 2024.

Trustee induction and training

Many trustees are already familiar with the practical work of the Charity as they are also active members of the church as well as involved in other churches and organisations.

New trustees are encouraged to familiarise themselves with charity law, their responsibilities as trustees and with the Charity's rules and practices. These cover:

- the obligations of Trustee Board;
- the operational framework for the Charity;

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
for the year ended 31 March 2024

- the current financial position and revenue generation; and
- future plans and objectives.

Trustees

The following persons served as trustees during the year:

Jessica Griffith
Grace Fagan
Winsome Campbell
Lurie Dixon
Darren Farquharson (resigned March 2023)

Trustees' responsibilities

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website as well as:

- a) to prepare financial statements which show a true and fair view;
- b) in preparing financial statements:
 - (i) to select suitable accounting policies and apply them on a consistent basis; and
 - (ii) to make judgements and estimates that are prudent and reasonable; as well as
- c) to keep proper accounting records.

Disclosure of information to independent examiners

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the Charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's independent examiner is aware of that information.

This report was approved by the board on 4 June 2024 and signed on its behalf.

Jessica Griffith
Trustee

**The International Deliverance Sanctuary
Independent Examiner's Report
to the members of The International Deliverance Sanctuary**

I report to the trustees on my examination of the accounts of the above charity ('the Charity') for the year ended 31 March 2024 which are set out in pages 1 to 16.

Responsibilities and basis of report

As the Charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

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.

Mark Jackson
(Senior Statutory Auditor)

for and on behalf of
Jacksions Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

4 June 2024

**The International Deliverance Sanctuary
Statement of Financial Activities
for the year ended 31 March 2024**

	Notes	2024 £	2023 £
Income from charitable activities	2	27,722	27,614
Expenditure on charitable activities		(600)	(3,201)
Net operating income		<u>27,122</u>	<u>24,413</u>
Administrative expenses		(36,244)	(28,180)
Operating deficit		<u>(9,122)</u>	<u>(3,767)</u>
Interest receivable		6	1
Movement in funds: Net expenditure		<u>(9,116)</u>	<u>(3,766)</u>
 Reconciliation of funds			
Net movement in funds		(9,116)	(3,766)
Total funds brought forward		145,969	149,735
Total funds carried forward		<u>136,853</u>	<u>145,969</u>

**The International Deliverance Sanctuary
Statement of Financial Position
as at 31 March 2024**

	Notes	2024 £	2023 £
Current assets			
Debtors	4	4,414	4,671
Cash at bank		133,639	141,778
		<u>138,053</u>	<u>146,449</u>
Creditors: amounts falling due within one year			
	5	(1,200)	(480)
Net current assets		<u>136,853</u>	<u>145,969</u>
Net assets		<u>136,853</u>	<u>145,969</u>
Capital and reserves			
Unrestricted funds	6	136,853	145,969
Total equity		<u>136,853</u>	<u>145,969</u>

Jessica Griffith
Trustee

Approved by the board on 4 June 2024

**The International Deliverance Sanctuary
Statement of Changes in Charitable Funds
for the year ended 31 March 2024**

This schedule does not form part of the statutory accounts

	Income and Expenditure account £	Total £
At 1 April 2022	149,735	149,735
Deficit for the financial year	(3,766)	(3,766)
At 31 March 2023	<u>145,969</u>	<u>145,969</u>
At 1 April 2023	145,969	145,969
Deficit for the financial year	(9,116)	(9,116)
At 31 March 2024	<u>136,853</u>	<u>136,853</u>

**The International Deliverance Sanctuary
Statement of Cash Flows
for the year ended 31 March 2024**

	Notes	2024 £	2023 £
Operating activities			
Loss for the financial year		(9,116)	(3,766)
Adjustments for:			
Interest receivable		(6)	(1)
Decrease/(increase) in debtors		257	(174)
Increase in creditors		720	-
		<u>(8,145)</u>	<u>(3,941)</u>
Interest received		6	1
		<u>(8,139)</u>	<u>(3,940)</u>
Cash used in operating activities			
		<u>(8,139)</u>	<u>(3,940)</u>
Net cash used			
Cash used in operating activities		(8,139)	(3,940)
Net cash used		<u>(8,139)</u>	<u>(3,940)</u>
Cash and cash equivalents at 1 April		<u>141,778</u>	<u>145,718</u>
Cash and cash equivalents at 31 March		<u>133,639</u>	<u>141,778</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>133,639</u>	<u>141,778</u>

The International Deliverance Sanctuary

Notes to the Financial Statements

for the year ended 31 March 2024

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Income

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

Donated goods and services are recorded at their expected cost.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

The charity is exempt from taxation under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007).

Fund accounting: restricted and unrestricted funds

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

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

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

The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2024

Going concern

The accounts have been prepared on the going concern basis, which assumes that the Charity will be in operational existence twelve months from the date of approval of these accounts. The trustees are satisfied that this basis is appropriate.

There are no material uncertainties.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Government grants

The accrual model (FRS 102 24.5C-G) was applied in producing these accounts; therefore grants were recognised as either relating to revenue (over the period in which the Charity recognises the related costs for which the grant was intended to compensate) or relating to assets (over the expected useful life of the asset).

2 Analysis of income from charitable activities	2024	2023
	£	£
Tithes and offerings	5,654	170
Gifts, donations and pledges	17,654	22,773
Gift aid	4,414	4,671
	<u>27,722</u>	<u>27,614</u>
By geographical market:		
UK	27,722	27,614

3 Role played by general volunteers

Volunteers play a vital role in the running of the Charity and their contribution helps the Charity achieve its objectives.

4 Debtors	2024	2023
	£	£
Prepayments and accrued income	<u>4,414</u>	<u>4,671</u>

5 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	1,200	480

The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2024

6 Funds

		2024	2023
		£	£
At 1 April		145,969	149,735
Net expenditure for the financial year		(9,116)	(3,766)
At 31 March		<u>136,853</u>	<u>145,969</u>
		2024	2023
		£	£
<i>Restricted and unrestricted funds</i>			
At 1 April	<i>Unrestricted funds</i>	145,969	149,735
Net income for the financial year	<i>Unrestricted funds</i>	(9,116)	(3,766)
At 31 March	<i>Unrestricted funds</i>	136,853	145,969
	<i>Total funds carried forward</i>	<u>136,853</u>	<u>145,969</u>

Unrestricted funds are available for use at the discretion of the trustees, in order to further the charity's objectives.

7 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2024	2023
			£	£
Current assets	138,053	-	138,053	146,449
Current liabilities	(1,200)	-	(1,200)	(480)
	<u>136,853</u>	<u>-</u>	<u>136,853</u>	<u>145,969</u>

8 Related party transactions

The following payments were made to trustees during the financial year.

		£	
Jessica Griffith	<i>Trustee</i>	6,000	<i>Honoraria: Wages and salaries</i>

No other trustees claimed expenses or had their expenses met by the Charity.

**The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2024**

9 Presentation currency

The financial statements are presented in Sterling, rounded to the nearest pound (£).

10 Legal form of entity and country of incorporation

The International Deliverance Sanctuary is an unincorporated charity and registered with the Charity Commission for England and Wales.

11 Principal place of business

The address of the charity's principal place of business and registered office is:

8 Palamos Road
Leyton
London
E10 7JF

The International Deliverance Sanctuary
Detailed Statement of Financial Activities
also Income and Expenditure Account
for the year ended 31 March 2024

	Notes	2024 £	2023 £
Income from charitable activities			
Tithes and offerings	2	5,654	170
Gifts, donations and pledges		17,654	22,773
Gift aid		4,414	4,671
		<u>27,722</u>	<u>27,614</u>
Expenditure on charitable activities			
Gifts and donations		<u>(600)</u>	<u>(3,201)</u>
		(600)	(3,201)
Net operating income		<u>27,122</u>	<u>24,413</u>
Administrative expenses			
Support costs		(34,444)	(27,100)
Governance costs		(1,800)	(1,080)
Operating deficit		<u>(9,122)</u>	<u>(3,767)</u>
Interest receivable		6	1
Movement in funds: Deficit		<u>(9,116)</u>	<u>(3,766)</u>

**The International Deliverance Sanctuary
Detailed Income and Expenditure Account
for the year ended 31 March 2024**

	2024	2023
	£	£
Income from charitable activities		
Tithes and offerings	5,654	170
Gifts, donations and pledges	17,654	22,773
Gift aid	4,414	4,671
	<u>27,722</u>	<u>27,614</u>
Expenditure on charitable activities		
Gifts and donations	<u>600</u>	<u>3,201</u>
Administrative expenses		
<u>Support costs</u>		
Employee costs:		
Honoraria: Wages and salaries	6,000	6,000
Travel and subsistence	3,524	-
	<u>9,524</u>	<u>6,000</u>
Premises costs:		
Rent	24,791	20,991
	<u>24,791</u>	<u>20,991</u>
General administrative expenses:		
Bank charges	129	109
	<u>129</u>	<u>109</u>
Support costs	<u>34,444</u>	<u>27,100</u>
<u>Governance costs</u>		
Legal and professional costs:		
Independent examination fees	600	480
Accountancy fees	1,200	600
Governance costs	<u>1,800</u>	<u>1,080</u>
<i>Administrative expenses</i>	<u>36,244</u>	<u>28,180</u>

THE INTERNATIONAL DELIVERANCE SANCTUARY

England & Wales - Charity number 1127157

Accounts

Registered number
1127157

The International Deliverance Sanctuary

Report and Financial Statements

31 March 2023

**The International Deliverance Sanctuary
Report and accounts
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The International Deliverance Sanctuary Charity Information

Trustees

Jessica Griffith
Grace Fagan
Winsome Campbell
Lurie Dixon
Darren Farquharson (resigned March 2023)

Independent examiners

Jacksons Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

Bankers

HSBC Bank plc
192 Hoe Street
Walthamstow
London
E17 4QN

Registered office

8 Palamos Road
Leyton
London
E10 7JF

Registered number

1127157

Governing document

Constitution and rules dated 2 December 2007

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
for the year ended 31 March 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

Principal activities

The principal objectives and activities of the charity are:

- to advance the Christian faith in accordance with our Statement of Beliefs;
- to provide a place of worship;
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling; and
- to advance education.

Objectives and activities

Within the UK we have not been able to carry out all of our planned objectives as these are largely dependent on the charity finding a suitable accommodation. Our pipeline of objectives includes the opening of a day centre for the elderly and to run alongside it a drop-in centre for the youth of our community. We continue to actively seek to purchase a suitable property.

Our activities have been curtailed this year due to Government restrictions brought in to combat the COVID pandemic. Wherever possible, we have continued to offer services online and by telephone.

Public benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. We exist to serve young people in our community without discrimination. We strive to promote social welfare through the provision of facilities aimed at improving the social and physical wellbeing of those in our local community.

The Charity provides a safe working environment for visitors, members, workers and volunteers and any serious incidents are reported in accordance with our safeguarding policy. There were no incidents during the year ended 31 March 2023.

Activities during the year

During the year, our activities included: visiting and praying for the sick and the housebound; and conducting revival services overseas. Once again, our range of activities was limited because we are still in the process of finding a suitable property to achieve our aims and objectives.

Financial review

Principal sources of funding

General offerings and tithes from members of the congregation provided the main source of income for the charity.

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
for the year ended 31 March 2023

Financial review

The Charity incurred a deficit of £3,766 for the financial year. At 31 March 2023, the Charity held total funds of £145,969; £141,778 of which was cash at the bank and in hand. This, in all, is considered to be an appropriate level of funds to enable the Charity to pursue its objectives.

Reserves policy

The trustees have a forecast of the level of free reserves, (that is, those funds not tied up in fixed assets) that the Charity will require to sustain its day-to-day obligations. Whilst our actual free reserves may prove sufficient, it is the trustees' view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility in the light of the Charity's dependence on grants and donations.

Investment policy

The trustees have adopted a strong socially responsible investment policy for the reserves of the Charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially responsible investment are promoted. A further factor is the need to have ready access to our reserves, as long-term funding cannot be guaranteed, so for the current period, we have placed surplus funds in a current account.

Risk management

The trustees actively review, on a regular basis, the major risks that the Charity faces in maintaining reserves at the levels stated above, in addition to an annual review of the controls over key financial systems carried out through an internal audit process.

The trustees have also examined other operational and business risks which we face and confirm that they have taken steps to mitigate the significant risks.

Structure, governance and management

Governing document

The International Deliverance Sanctuary is a charitable unincorporated organisation which was set up under a constitution adopted on 2 December 2007. It became a registered charity on 11 December 2008.

Organisational structure

The Trustees, as Charity Trustees, are responsible for the management and Administration of the Church's property and funds in accordance with the constitution.

The trustees agree the broad strategy and areas of activity for the charity, including consideration of the making of gifts and donations, investment, reserves and risk management policies and performance. Trustee meetings must be held at least four times a year.

Volunteers

Volunteers helped maintain the church building as well as helping those in need in the local area - all in all, a significant contribution towards the Charity fulfilling its goals.

There were 4 volunteers throughout the year who aided in the running of the Charity.

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
for the year ended 31 March 2023

Recruitment and appointment of trustees

Under the requirements of the constitution the members of the trustee board are elected by the members to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of Trustees, the charity has, through selective advertising and networking with voluntary organisations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

Trustee induction and training

Many trustees are already familiar with the practical work of the charity being active members of the church and from being involved in other churches and organisations.

New trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These cover:

- the obligations of trustee board;
- the operational framework for the charity;
- the current financial position and revenue generation; and
- future plans and objectives.

Trustees

The following persons served as trustees during the year:

Jessica Griffith
Grace Fagan
Winsome Campbell
Lurie Dixon
Darren Farquharson (*resigned March 2023*)

Trustees' responsibilities

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website as well as:

- a) to prepare financial statements which show a true and fair view;
- b) in preparing financial statements:
 - (i) to select suitable accounting policies and apply them on a consistent basis; and
 - (ii) to make judgements and estimates that are prudent and reasonable; as well as
- c) to keep proper accounting records.

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
for the year ended 31 March 2023

Disclosure of information to independent examiners

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the charity's independent examiner is aware of that information.

This report was approved by the board on 20 July 2023 and signed on its behalf.



Jessica Griffith
Trustee

**The International Deliverance Sanctuary
Independent Examiner's Report
to the members of The International Deliverance Sanctuary**

I report to the trustees on my examination of the accounts of the above charity ('the Charity') for the year ended 31 March 2023 which are set out in pages 1 to 16.

Responsibilities and basis of report

As the Charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

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.

Mark Jackson
(Senior Statutory Auditor)

for and on behalf of
Jacksons Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

20 July 2023

**The International Deliverance Sanctuary
Statement of Financial Activities
for the year ended 31 March 2023**

	Notes	2023 £	2022 £
Income from charitable activities	2	27,614	25,164
Expenditure on charitable activities		(3,201)	(1,700)
Net operating income		<u>24,413</u>	<u>23,464</u>
Administrative expenses		(28,180)	(27,130)
Operating deficit		<u>(3,767)</u>	<u>(3,666)</u>
Interest receivable		1	-
Movement in funds: Net income/(expenditure)		<u>(3,766)</u>	<u>(3,666)</u>
 Reconciliation of funds			
Net movement in funds		(3,766)	(3,666)
Total funds brought forward		149,735	153,401
Total funds carried forward		<u>145,969</u>	<u>149,735</u>

**The International Deliverance Sanctuary
Statement of Financial Position
as at 31 March 2023**

	Notes	2023 £	2022 £
Current assets			
Debtors	3	4,671	4,497
Cash at bank		141,778	145,718
		<u>146,449</u>	<u>150,215</u>
Creditors: amounts falling due within one year			
	4	(480)	(480)
Net current assets		<u>145,969</u>	<u>149,735</u>
Net assets		<u>145,969</u>	<u>149,735</u>
Capital and reserves			
Unrestricted funds	5	145,969	149,735
Total equity		<u>145,969</u>	<u>149,735</u>

Jessica Griffith
Trustee

Approved by the board on 20 July 2023

The International Deliverance Sanctuary
Statement of Changes in Charitable Funds
for the year ended 31 March 2023

This schedule does not form part of the statutory accounts

	Income and Expenditure account £	Total £
At 1 April 2021	153,401	153,401
Deficit for the financial year	(3,666)	(3,666)
At 31 March 2022	<u>149,735</u>	<u>149,735</u>
At 1 April 2022	149,735	149,735
Deficit for the financial year	(3,766)	(3,766)
At 31 March 2023	<u>145,969</u>	<u>145,969</u>

The International Deliverance Sanctuary
Statement of Cash Flows
for the year ended 31 March 2023

	Notes	2023 £	2022 £
Operating activities			
Loss for the financial year		(3,766)	(3,666)
Adjustments for:			
Interest receivable		(1)	-
Increase in debtors		(174)	(380)
Increase in creditors		-	600
		<u>(3,941)</u>	<u>(3,446)</u>
Interest received		1	-
		<u>(3,940)</u>	<u>(3,446)</u>
Cash used in operating activities		<u>(3,940)</u>	<u>(3,446)</u>
Net cash used			
Cash used in operating activities		(3,940)	(3,446)
Net cash used		<u>(3,940)</u>	<u>(3,446)</u>
Cash and cash equivalents at 1 April		<u>145,718</u>	<u>149,164</u>
Cash and cash equivalents at 31 March		<u>141,778</u>	<u>145,718</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>141,778</u>	<u>145,718</u>

**The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2023**

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Income

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

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

The charity is exempt from taxation under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007).

Fund accounting: restricted and unrestricted funds

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

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

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

The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2023

Going concern

The accounts have been prepared on the going concern basis, which implies that the Trustees believe the Charity will be in operational existence twelve months from the date of approval of these accounts.

There are no material uncertainties.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Government grants

The accrual model (FRS 102 24.5C-G) was applied in producing these accounts; therefore grants were recognised as either relating to revenue (over the period in which the Charity recognises the related costs for which the grant was intended to compensate) or relating to assets (over the expected useful life of the asset).

2 Analysis of income from charitable activities	2023	2022
	£	£
Tithes and offerings	170	320
Gifts, donations and pledges	22,773	20,347
Gift aid	4,671	4,497
	<u>27,614</u>	<u>25,164</u>
By geographical market:		
UK	<u>27,614</u>	<u>25,164</u>
3 Debtors	2023	2022
	£	£
Prepayments and accrued income	<u>4,671</u>	<u>4,497</u>
4 Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals and deferred income	<u>480</u>	<u>480</u>

**The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2023**

5 Funds	2023	2022
	£	£
At 1 April	149,735	153,401
Net income for the financial year	(3,766)	(3,666)
At 31 March	<u>145,969</u>	<u>149,735</u>

Unrestricted funds are available for use at the discretion of the trustees, in order to further the charity's objectives.

6 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2023	2022
			£	£
Current assets	146,449	-	146,449	150,215
Current liabilities	(480)	-	(480)	(480)
	<u>145,969</u>	<u>-</u>	<u>145,969</u>	<u>149,735</u>

7 Related party transactions

There following payments made to trustees during the financial year.

		£	
Jessica Griffith	<i>Trustee</i>	6,000	<i>Honoraria</i>

8 Presentation currency

The financial statements are presented in Sterling, rounded to the nearest pound (£).

**The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2023**

9 Legal form of entity and country of incorporation

The International Deliverance Sanctuary is an unincorporated charity and registered with the Charity Commission for England and Wales.

10 Principal place of business

The address of the charity's principal place of business and registered office is:

8 Palamos Road
Leyton
London
E10 7JF

The International Deliverance Sanctuary
Detailed Statement of Financial Activities
also Income and Expenditure Account
for the year ended 31 March 2023

	2023	2022
	£	£
Income from charitable activities		
Tithes and offerings	170	320
Gifts, donations and pledges	22,773	20,347
Gift aid	4,671	4,497
	<u>27,614</u>	<u>25,164</u>
Expenditure on charitable activities		
Gifts and donations	(3,201)	(1,700)
	<u>(3,201)</u>	<u>(1,700)</u>
Net operating income	<u>24,413</u>	<u>23,464</u>
Support costs	(27,100)	(26,020)
Governance costs	(1,080)	(1,110)
Operating deficit	<u>(3,767)</u>	<u>(3,666)</u>
Interest receivable	1	-
Movement in funds: Deficit	<u>(3,766)</u>	<u>(3,666)</u>

**The International Deliverance Sanctuary
Detailed Income and Expenditure Account
for the year ended 31 March 2023**

	2023	2022
	£	£
Income from charitable activities		
Tithes and offerings	170	320
Gifts, donations and pledges	22,773	20,347
Gift aid	4,671	4,497
	<u>27,614</u>	<u>25,164</u>
 Expenditure on charitable activities		
Gifts and donations	3,201	1,700
 Administrative expenses		
<u>Support costs</u>		
Employee costs:		
Trustees' remunerations	6,000	6,000
Premises costs:		
Rent	20,991	20,000
General administrative expenses:		
Bank charges	109	20
Support costs	<u>27,100</u>	<u>26,020</u>
 <u>Governance costs</u>		
Legal and professional costs:		
Independent examination fees	1,080	1,110
 <i>Administrative expenses</i>	<u>28,180</u>	<u>27,130</u>

THE INTERNATIONAL DELIVERANCE SANCTUARY

England & Wales - Charity number 1127157

Accounts

Registered charity number
1127157

The International Deliverance Sanctuary

Report and Financial Statements

31 March 2022

**The International Deliverance Sanctuary
Report and Accounts
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The International Deliverance Sanctuary Charity Information

Trustees

Jessica Griffith
Grace Fagan
Winsome Campbell
Lurie Dixon
Darren Farquharson

independent examiners

Jacksons
First Floor, Albion House
Albion Street
Hull
HU1 3TE

Bankers

HSBC Bank plc
192 Hoe Street
Walthamstow
London
E17 4QN

Registered office

8 Palamos Road
Leyton
London
E10 7JF

Registered number

1127157

Governing document

Constitution and rules dated 2 December 2007

Registration date

11 December 2008

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
for the year ended 31 March 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

Principal activities

The principal objectives and activities of the charity are:

- to advance the Christian faith [in accordance with our Statement of Beliefs];
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling; and
- to advance education.

Objectives and activities

Within the UK we have not been able to carry out all of our planned objectives as these are largely dependent on the charity finding a suitable accommodation. Our pipeline of objectives includes the opening of a day centre for the elderly and to run alongside it a drop-in centre for the youth of our community. We continue to actively seek to purchase a suitable property.

Our activities have been curtailed this year due to Government restrictions brought in to combat the Covid pandemic. Wherever possible, we have continued to offer services online and by telephone.

Public benefit

In planning our activities this year we worked in accordance with the Charity Commissions guidance on public benefit. We exist to serve all eligible claimants in our community without discrimination and without distinctions of sex, political or religious beliefs. We strive to promote welfare and cohesion through the provision of responsible advice so improving the mental and physical wellbeing of our local community.

Financial review

Principal sources of funding

General offerings and tithes from members of the congregation provided the main source of income for the charity.

Financial review

The Charity incurred a deficit of £3,666 for the financial year. At 31 March 2022, the Charity held £149,735 in unrestricted funds which is considered to be an appropriate level of funds to enable the Charity to pursue its objectives.

Reserves policy

The trustees have forecast the level of free reserves, (that is, those funds not tied up in fixed assets or restricted funds); the charity will require to sustain its contracted operations to completion. It has established a policy whereby the unrestricted and restricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 9 months of the expenditure. These reserves are needed to meet the working capital requirements of the charity and the Trustee Board is confident that at this level they would be able to maintain continuity of the current activities of the charity in the event of a significant drop in funding.

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
for the year ended 31 March 2022

Investment policy

The trustees have adopted a strong socially responsible investment policy for the reserves of the charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially responsible investment are promoted. A further factor is the need to have ready access to our reserves as long-term funding cannot be guaranteed, so for the foreseeable future, we expect to utilise the deposit and treasury service provided by our bankers.

Risk management

The trustees actively review, on a regular basis, the major risks that the Charity faces in maintaining reserves at the levels stated above, in addition to an annual review of the controls over key financial systems carried out through an internal audit process.

The principal risks to the Charity have been its dependence on voluntary income and its need to safeguard and maintain its land and property portfolio. These matters are reviewed by the whole church in conference each year.

The trustees have also examined other operational and business risks which we face and confirm that they have taken steps to mitigate the significant risks.

Structure, governance and management

Governing document

The International Deliverance Sanctuary is a charitable unincorporated organisation which was set up under a constitution adopted on 2 December 2007. It became a registered charity on 11 December 2008.

Organisational structure

The Trustees, as Charity Trustees, are responsible for the management and Administration of the Church's property and funds in accordance with the constitution.

The trustees agree the broad strategy and areas of activity for the charity, including consideration of the making of gifts and donations, investment, reserves and risk management policies and performance. Trustee meetings must be held at least four times a year.

Volunteers

The Charity, had a total of 4 volunteers during the year who helped maintain the church building as well as helped those in need in the local area - all in all, a significant contribution towards the Charity fulfilling its goals.

Recruitment and appointment of trustees

Under the requirements of the constitution the members of the trustee board are elected by the members to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of Trustees, the charity has, through selective advertising and networking with voluntary organisations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
for the year ended 31 March 2022

Trustee induction and training

Many trustees are already familiar with the practical work of the charity as they are also active members of the church as well as involved in other churches and organisations.

New trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These cover:

- the obligations of trustee board;
- the operational framework for the charity;
- the current financial position and revenue generation; and
- future plans and objectives.

Trustees

The following persons served as trustees during the year:

Jessica Griffith
Grace Fagan
Winsome Campbell
Lurie Dixon
Darren Farquharson

Trustees' responsibilities

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website as well as:

- a) to prepare financial statements which show a true and fair view;
- b) in preparing financial statements:
 - (i) to select suitable accounting policies and apply them on a consistent basis; and
 - (ii) to make judgements and estimates that are prudent and reasonable.
- c) to keep proper accounting records.

Disclosure of information to independent examiners

Each person who was a Trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the charity's independent examiner is unaware; and

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
for the year ended 31 March 2022

- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant examination information and to establish that the charity's independent examiner is aware of that information.

This report was approved by the board on 26 May 2022 and signed on its behalf.

Jessica Griffith
Trustee

**The International Deliverance Sanctuary
Independent Examiner's Report
to the trustees of The International Deliverance Sanctuary**

I report to the trustees on my examination of the accounts of the above charity ('the Charity') for the year ended 31 March 2022 which are set out in pages 7 to 12.

Responsibilities and basis of report

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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

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.

Mark Jackson
(Independent Examiner)

for and on behalf of
Jacksions Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

26 May 2022

**The International Deliverance Sanctuary
Statement of Financial Activities
for the year ended 31 March 2022**

	Notes	2022 £	2021 £
Income from charitable activities			
Tithes and offerings		1,010	30
Gift aid		24,154	30,880
Total income	2	<u>25,164</u>	<u>30,910</u>
Expenditure			
Charitable activities		(26,700)	(26,000)
Governance costs		(2,130)	(1,870)
Total expenditure		<u>(28,830)</u>	<u>(27,870)</u>
Operating (deficit)/surplus		<u>(3,666)</u>	<u>3,040</u>
Movement in funds: Net income/(expenditure)		<u>(3,666)</u>	<u>3,040</u>
 Reconciliation of funds			
Net movement in funds		(3,666)	3,040
Total funds brought forward		153,401	150,361
Total funds carried forward		<u>149,735</u>	<u>153,401</u>

**The International Deliverance Sanctuary
Statement of Financial Position
as at 31 March 2022**

	Notes		2022 £		2021 £
Current assets					
Debtors	4	4,497		6,123	
Cash at bank		145,718		147,548	
		<u>150,215</u>		<u>153,671</u>	
Creditors: amounts falling due within one year					
	5	(480)		(270)	
Net current assets			<u>149,735</u>		<u>153,401</u>
Net assets			<u>149,735</u>		<u>153,401</u>
The funds of the charity					
Restricted and unrestricted funds	6		149,735		153,401
Total funds			<u>149,735</u>		<u>153,401</u>

Jessica Griffith
Trustee

Approved by the board on 26 May 2022

**The International Deliverance Sanctuary
Statement of Changes in Charitable Funds
for the year ended 31 March 2022**

This schedule does not form part of the statutory accounts

	Income and Expenditure account £	Total Funds £
At 1 April 2020	150,361	150,361
Income for the financial year	3,040	3,040
At 31 March 2021	<u>153,401</u>	<u>153,401</u>
At 1 April 2021	153,401	153,401
Loss for the financial year	(3,666)	(3,666)
At 31 March 2022	<u>149,735</u>	<u>149,735</u>

The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2022

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Income

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

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

The charity is exempt from taxation under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007).

Fund accounting: restricted and unrestricted funds

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

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

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

Going concern

The accounts have been prepared on the going concern basis, which implies that the Trustees believe the Charity will be in operational existence twelve months from the date of approval of these accounts.

There are no material uncertainties.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Government grants

The accrual model (FRS 102 24.5C-G) was applied in producing these accounts; therefore grants were recognised as either relating to revenue (over the period in which the Charity recognises the related costs for which the grant was intended to compensate) or relating to assets (over the expected useful life of the asset).

The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2022

2	Analysis of income from charitable activities			2022 £	2021 £
	Tithes and offerings			1,010	30
	Gift aid			24,154	30,880
				<u>25,164</u>	<u>30,910</u>
3	Resources expended	Direct charitable £	Governance costs £	2022 £	2021 £
	<u>Staff</u>				
	Pastors honorarium	6,000	0	6,000	7,000
	<u>Office</u>				
	Rent	19,000	1,000	20,000	20,000
	Bank charges	0	20	20	0
	<u>Professional and financial</u>				
	Accounting and bookkeeping	0	1,110	1,110	870
	Gifts and donations	1,700	0	1,700	0
		<u>26,700</u>	<u>2,130</u>	<u>28,830</u>	<u>27,870</u>
4	Debtors			2022 £	2021 £
	Prepayments and accrued income			<u>4,497</u>	<u>6,123</u>
5	Creditors: amounts falling due within one year			2022 £	2021 £
	Accruals and deferred income			<u>480</u>	<u>270</u>
6	Profit and loss account			2022 £	2021 £
	At 1 April			153,401	150,361
	(Loss)/profit for the financial year			(3,666)	3,040
	At 31 March			<u>149,735</u>	<u>153,401</u>

Unrestricted funds are available for use at the discretion of the trustees, in order to further the charity's

**The International Deliverance Sanctuary
Notes to the Financial Statements
for the year ended 31 March 2022**

7 Related party transactions

The following payments were made to trustees during the financial year.

	£
Jessica Griffith- honoraria	6,000

8 Presentation currency

The financial statements are presented in Sterling, rounded to the nearest pound (£).

9 Legal form of entity and country of incorporation

The International Deliverance Sanctuary is an unincorporated charity limited by guarantee and registered with the Charity Commission for England and Wales.

10 Principal place of business

The address of the charity's principal place of business and registered office is:

8 Palamos Road
Leyton
London
E10 7JF

THE INTERNATIONAL DELIVERANCE SANCTUARY

England & Wales - Charity number 1127157

Accounts

THE
INTERNATIONAL
DELIVERANCE
SANCTUARY
REPORT & ACCOUNTS
31 MARCH 2021



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LEGAL AND ADMINISTRATIVE DETAILS

Trustees/Trustees:	Jessica Griffith Grace Fagan Winsome Campbell Teddy Dixon Darren Farquharson
Registered charity number:	1127157
Date of charitable registration:	11 December 2008
Registered address:	8 Palmos Road Leyton London E10 7JF
Governing Document:	Constitution adopted 2 nd December 2007
Bankers:	HSBC Bank Plc 192 Hoe Street Walthamstow E17 4QN



Donations may be sent to the registered address.

THE INTERNATIONAL DELIVERANCE SANCTUARY REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and accounts for the year ended 31st March 2021. The accounts have been prepared in accordance with the accounting policies set out in the attached pages and comply with the Charity's constitution, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005. The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, governance and management

Governing document

The International Deliverance Sanctuary is a charitable unincorporated organisation which was set up under a constitution adopted on 2nd December 2007. It became a registered charity on 11th December 2008.

Recruitment and Appointment of Trustees

Under the requirements of the constitution the members of the trustee board are elected by the members to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of Trustees, the charity has, through selective advertising and networking with voluntary organisations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

Trustee induction and training

Many trustees are already familiar with the practical work of the charity having been involved in other capacities or because of experience gained in their own churches or other organisations.

New trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These cover:

- The obligations of trustee board
- The operational framework for the charity
- The current financial position and revenue generation
- Future plans and objectives

THE INTERNATIONAL DELIVERANCE SANCTUARY REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Organisational structure

The Trustees, as Charity Trustees, are responsible for the management and Administration of the Church's property and funds in accordance with the constitution.

The trustees agree the broad strategy and areas of activity for the charity, including consideration of the making of gifts and donations, investment, reserves and risk management policies and performance. Trustee meetings must be held at least four times a year.

Risk management

The trustees actively review, on a regular basis, the major risks that the charity faces and a risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects

The trustees have also examined other operational and business risks which we face and confirm that they have taken steps to mitigate the significant risks.

Related parties

Our principal partner is a fellow charity, The Assemblies of God which shares our Christian beliefs.

Objectives and activities

The objectives of the Church are:

- to advance the Christian faith [in accordance with our Statement of Beliefs]
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling
- to advance education



THE INTERNATIONAL DELIVERANCE SANCTUARY REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Within the UK we have not been able to carry out all of our planned objectives as these are largely dependent on the charity finding a suitable accommodation. Our pipeline of objectives includes the opening of a day centre for the elderly and to run alongside it a drop-in centre for the youth of our community. We continue to actively seek to purchase a suitable property.

Our activities have been curtailed this year due to Government restrictions brought in to combat the Covid pandemic. Wherever possible, we have continued to offer services online and by telephone.

Financial review

Principal funding sources

General offerings and tithes from members of the congregation provided the main source of income for the charity.



Reserves policy

The trustees have forecast the level of free reserves, (that is, those funds not tied up in fixed assets or restricted funds); the charity will require to sustain its contracted operations to completion. It has established a policy whereby the unrestricted and restricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 9 months of the expenditure. These reserves are needed to meet the working capital requirements of the charity and the Trustee Board is confident that at this level they would be able to maintain continuity of the current activities of the charity in the event of a significant drop in funding.

Investment policy

The trustees have adopted a strong socially responsible investment policy for the reserves of the charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially responsible investment are promoted. A further factor is the need to have ready access to our reserves as long-term funding cannot be guaranteed, so for the foreseeable future, we expect to utilise the deposit and treasury service provided by our bankers.

THE INTERNATIONAL DELIVERANCE SANCTUARY REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Public benefit

In planning our activities this year we worked in accordance with the Charity Commissions guidance on public benefit. We exist to serve all eligible claimants in our community without discrimination and without distinctions of sex, political or religious beliefs. We strive to promote welfare and cohesion through the provision of responsible advice so improving the mental and physical wellbeing of our local community.

Statement of trustees' responsibilities in respect of the accounts

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

By order of the Trustee Board dated 10 June 2021



**Jessica Griffith
Trustee**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE INTERNATIONAL DELIVERANCE SANCTUARY

I report on the accounts of the charity for the year ended 31st March 2021, which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner

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.

Basis of independent examiner's report

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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P. D. Clark
Independent Examiners
Mill Lane, HU16 5PS

10 June 2021

THE INTERNATIONAL DELIVERANCE SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES

[incorporating income and expenditure account]

For the year ended 31 March 2021

<i>Continuing activities</i>	Notes	2021 £	2020 £
Incoming resources			
General offerings	30		1,474
Gift Aid contributions	30,880		35,696
		30,910	37,170
Other incoming resources			
Donations and other income		-	9
		30,910	37,179
Resources expended			
	3		
Direct charitable expenditure:			
Governance costs	26,000		30,955
	1,870		1,869
		27,870	32,824
Net incoming resources for the year		3,040	4,355
Fund balances brought forward		150,361	146,006
Fund balances carried forward		153,401	150,361

There are no designated or restricted funds associated with the charity

THE INTERNATIONAL DELIVERANCE SANCTUARY
BALANCE SHEET
As at 31 March 2021

	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		147,548	143,887
Prepaid and accrued income		<u>6,123</u>	<u>6,744</u>
		153,671	150,631
Creditors			
Amounts falling due within one year			
Other creditors	4	<u>270</u>	<u>270</u>
		<u>153,401</u>	<u>150,361</u>
Total liabilities less total assets		<u>153,401</u>	<u>150,361</u>
Funds			
Other charitable funds	5	<u>153,401</u>	<u>150,361</u>
		<u>153,401</u>	<u>150,361</u>

These accounts were approved by the Board of Trustees on 10 June 2021

Pastor Jessica Griffith
Trustee

THE INTERNATIONAL DELIVERANCE SANCTUARY

NOTES TO THE ACCOUNTS

For the year ended 31 March 2021

1. Principal accounting policies

The financial statements have been prepared in accordance with the Charities (Accounts and Reports) regulations, the Statement of Recommended Practice, Accounting and Reporting by Charities 2005 and with the applicable accounting standards.

b) Income

The major sources of income are from donations, offerings and deeds of covenant. All non-investment income is shown gross and is accounted for when received by the charity.

c) Taxation

The charity has received charitable exemption under Section 505 of the Income and Corporation taxes Act 1988.

2. Constitution

The International Deliverance Sanctuary is a charitable unincorporated body registered with the Charity Commission for England and Wales.

THE INTERNATIONAL DELIVERANCE SANCTUARY

NOTES TO THE ACCOUNTS

For the year ended 31 March 2021

3. Resources expended

	Direct charitable	Governance	2021 Total	2020
	£	£	£	£
Staff				
Pastor's expenses/honoraria	7,000	-	7,000	7,960
	7,000	-	7,000	7,960
Office				
Rent and hire	19,000	1,000	20,000	23,260
Postage and stationery	-	-	-	334
Sundry	-	-	-	105
	19,000	1,000	20,000	31,659
Professional and financial				
Accountancy and bookkeeping	-	870	870	947
	-	870	870	947
Gifts and donations				
Gifts and donations	-	-	-	100
	-	-	-	100
Church				
General church expenses	-	-	-	118
	-	-	-	118
	26,000	1,870	27,870	40,784

4. Creditors

	2021	2020
	£	£
Amounts falling due within one year		
Accruals	270	270
	270	270

5. Fund accounting

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

THE INTERNATIONAL DELIVERANCE SANCTUARY

GRAPH SUMMARIES

For the year ended 31 March 2021

