

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.

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**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**  
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**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

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**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  
Jacksons 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**

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

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

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

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

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**Notes to the Financial Statements**  
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2	Analysis of income from charitable activities			2022 £	2021 £
	Tithes and offerings			1,010	30
	Gift aid			24,154	30,880
				25,164	30,910
3	Resources expended	Direct charitable £	Governance costs £	2022 £	2021 £
	Staff				
	Pastors honorarium	6,000	0	6,000	7,000
	Office				
	Rent	19,000	1,000	20,000	20,000
	Bank charges	0	20	20	0
	Professional and financial				
	Accounting and bookkeeping	0	1,110	1,110	870
	Gifts and donations	1,700	0	1,700	0
		26,700	2,130	28,830	27,870
4	Debtors			2022 £	2021 £
	Prepayments and accrued income			4,497	6,123
5	Creditors: amounts falling due within one year			2022 £	2021 £
	Accruals and deferred income			480	270
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			149,735	153,401

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**  
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**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