

Registered number
1127157

The International Deliverance Sanctuary

Report and Financial Statements

31 March 2023

The International Deliverance Sanctuary
Report and accounts
Contents

	Page
Charity Information	1
Trustees' Report	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8
Statement of Changes in Charitable Funds	9
Statement of Cash Flows	10
Notes to the Financial Statements	11
Detailed Statement of Financial Activities	15
Detailed Income and Expenditure Account	16

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.

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

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	-
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		145,718	149,164
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>