

Registered number  
1127157

The International Deliverance Sanctuary

Report and Financial Statements

31 March 2024

**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 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.

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**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.

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**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;

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**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  
Jacksons 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**

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

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

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

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

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

	<b>Notes</b>	<b>2024</b> £	<b>2023</b> £
<b>Operating activities</b>			
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
Cash used in operating activities		<u>(8,139)</u>	<u>(3,940)</u>
<b>Net cash used</b>			
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		141,778	145,718
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).

<b>2 Analysis of income from charitable activities</b>	<b>2024 £</b>	<b>2023 £</b>
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.

<b>4 Debtors</b>	<b>2024 £</b>	<b>2023 £</b>
Prepayments and accrued income	<u>4,414</u>	<u>4,671</u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2024 £</b>	<b>2023 £</b>
Trade creditors	1,200	480

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

**6 Funds**

		<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
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>
		<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<b><i>Restricted and unrestricted funds</i></b>			
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**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
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.

		<b>£</b>	
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 £
<b>Income from charitable activities</b>			
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>
<b>Expenditure on charitable activities</b>			
Gifts and donations		(600)	(3,201)
		<u>(600)</u>	<u>(3,201)</u>
<b>Net operating income</b>		<u>27,122</u>	<u>24,413</u>
Administrative expenses			
Support costs		(34,444)	(27,100)
Governance costs		(1,800)	(1,080)
<b>Operating deficit</b>		<u>(9,122)</u>	<u>(3,767)</u>
Interest receivable		6	1
<b>Movement in funds: Deficit</b>		<u>(9,116)</u>	<u>(3,766)</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income from charitable activities</b>		
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>
<b>Expenditure on charitable activities</b>		
Gifts and donations	<u>600</u>	<u>3,201</u>
<b>Administrative expenses</b>		
<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>