

Registered number
1127157

The International Deliverance Sanctuary

Report and Financial Statements

31 March 2025

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	16
Detailed Income and Expenditure Account	17

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.

The International Deliverance Sanctuary
Registered charity number: 1127157
Trustees' Report
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.

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

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;

The International Deliverance Sanctuary
Registered charity number: 1127157
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
Jacksons 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
Cash used in operating activities		<u>(2,787)</u>	<u>(8,139)</u>
Investing activities			
Payments to acquire tangible fixed assets		(1,500)	-
Cash used in investing activities		<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)	-
Net cash used		<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	322	1,178	1,500
At 31 March 2025	<u>322</u>	<u>1,178</u>	<u>1,500</u>
Depreciation			
Charge for the year	32	118	150
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	4,403	4,414
	<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 funds	Restricted 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>