

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Voice of Deliverance Full Gospel Church of God

Charity registration number: 1127265

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

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VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

Reference and Administrative Details

Trustees	Pastor Roger Ancrasamy Mrs Judith Shaw Mr Jean Marc Chevery Mr Gassen Sornum
Principal Office	15 Hazel Way Crawley Down West Sussex RH10 4JS
Charity Registration Number	1127265
Independent Examiner	Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Barclays Bank PLC 90/92 High Street Crawley RH10 1BP

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Structure, governance and management

Nature of governing document

Voice of Deliverance Full Gospel Church of God is a registered charity, number 1127265, and is constituted under a Trust deed.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Review of activities

As a Christian church, we have a mission to share the gospel of our Lord Jesus Christ with everyone. The good news is that God has sent his son Jesus Christ into the world so that anyone who believes in him shall not perish but have everlasting life. Those who have believed in the good news of Jesus Christ are being well looked after. We see to it that they are growing in the knowledge of their Lord Jesus Christ. For those who need a helping hand, we are always there. The church members assist those who are in need and care for each other. We have a food bank and we distribute the food according to the individual's needs. We provide advice and counseling to those who cannot read and write.

TO REACH THE GOAL OF OUR MISSION

As Christians, we should be aware that there is a war going on in the spiritual world concerning the souls of men. God has given mighty weapons, one of which is intercessory prayer. When this is done in one accord and in a spirit of love it is dynamic in its working. (Acts 1:14 - Acts 12:5-7).

Pastor Roger has baptized many new believers into the Kingdom of God, after they had heard the Word and believed in Jesus Christ.

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Trustees' Report

During the past year of Covid 19 lockdown restrictions the church held all services online. All of these were all well viewed and supported. But we aim to revert back to all the church's previous service routines as soon as possible as follows:

Weekly Sunday services are held between 10.30am – 1pm and are now live streamed on social media Facebook. Also, twice a month during the services the church holds a Sunday School for the children.

We serve food after our Sunday meetings twice a month and serve tea and coffee on alternate Sundays so that we can enjoy fellowship together.

Once out of lockdown the church will once again hold early evening Sunday services in the Bewbush Centre Crawley. This meeting follows the LVD Langley Green Crawley Sunday morning service.

The LVD Morden Sunday afternoon services are to continue in the main Morden Baptist church to accommodate the increasing numbers.

We will return to having a weekly prayer meeting every Thursday night from 6.30 to 8 pm.

The church will also reinstate the early morning prayer meetings twice a week from 6am - 7am.

On Monday mornings there will be an intercessors prayer meeting from 10am -12am.

All of our house group meetings have been put on hold since Covid 19 lockdown started but we plan to continue them all when safe to do so around Crawley, East Grinstead, Horsham and Redhill and also sometimes in Croydon - these were all fruitful with many new converts attending. In biblical times they had similar house meetings.

The women's ministry meetings led by Pastor Josiane which were held in Langley Green on Tuesday mornings and in the Bewbush Centre on Friday mornings are being transmitted on Facebook. Both these meetings will start again by the power of The Holy Spirit as soon as we come out of lockdown.

We will also have youth meetings again as we believe that a teenager well grounded in the word of God will be a blessing wherever he goes. We have wonderful testimonies of how God has graced these teenagers and how they are prospering in life.

We plan to also return to having two monthly outreaches in Crawley town and in Bewbush and plan to have another in Croydon town centre. All of these will have worship, preaching and healing.

At the beginning of April 2014, the Lord gracefully opened the door for us to take the lease of St Leonard's Church Langley Green which had become available due to the poor condition of the church building and the cost involved in putting it right. Our church took on the lease including hiring out St Leonard's Hall which we had been renting for the previous six years. Since holding our services in the bigger premises the congregation has continued to expand and the church is almost full.

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Trustees' Report

In February 2013, Pastor Roger launched our bible training school. The purpose of the school is to prepare men and women to serve the Lord and this will start once again as soon as possible.

The DVD and CD ministry will bring the good news of Jesus Christ into homes.

We plan to open more churches in the future. We have an assignment from Almighty God to bring as many souls as possible into his Kingdom and we rely wholly on the anointing of his Spirit to carry out this ministry (Philippians 4:13). We have the strength for all things in Christ who empowers us.

OUR MISSION ABROAD

The Voice of Deliverance Church UK orphanage in Madagascar, has been registered in the Full Gospel Church of God's Voice of Deliverance name. We are supporting the orphanage financially with our mission outreach and members of the LVD UK church are sponsoring 16 children who live in the orphanage.

Financial review

Income for the year was £94,464 (2020 - £93,275) and expenditure £48,014 (2020 - £65,688). The surplus of £46,450 (2020 - £28,135) is added to funds brought forward and amounts to £159,170 (2020 - £112,720) at the year end.

Policy on reserves

The trustees aim to meet the needs of the church by retaining funds sufficient for at least two months operations. At present reserves are well above this figure.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

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Trustees' Report

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees 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 annual report was approved by the Trustees of the charity on 4 September 2021 and signed on its behalf by:

.....
Pastor Roger Ancrasamy
Trustee

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

Independent Examiner's Report to the Trustees of Voice of Deliverance Full Gospel Church of God

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 16.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of Voice of Deliverance Full Gospel Church of God 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 Voice of Deliverance Full Gospel Church of God'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Voice of Deliverance Full Gospel Church of God as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
G W Schulz ACMA

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4 September 2021

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	83,772	10,670	94,442	93,275
Other trading activities	3	-	-	-	635
Investment income	4	-	22	22	80
Total income		<u>83,772</u>	<u>10,692</u>	<u>94,464</u>	<u>93,990</u>
Expenditure on:					
Charitable activities	5	<u>44,049</u>	<u>3,965</u>	<u>48,014</u>	<u>65,855</u>
Total expenditure		<u>44,049</u>	<u>3,965</u>	<u>48,014</u>	<u>65,855</u>
Net income		<u>39,723</u>	<u>6,727</u>	<u>46,450</u>	<u>28,135</u>
Net movement in funds		39,723	6,727	46,450	28,135
Reconciliation of funds					
Total funds brought forward		<u>85,963</u>	<u>26,757</u>	<u>112,720</u>	<u>84,585</u>
Total funds carried forward	11	<u><u>125,686</u></u>	<u><u>33,484</u></u>	<u><u>159,170</u></u>	<u><u>112,720</u></u>

The notes on pages 9 to 16 form an integral part of these financial statements.

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

(Registration number: 1127265)

Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	957	2,308
Current assets			
Debtors	9	18,330	27,098
Cash at bank and in hand		<u>140,483</u>	<u>83,914</u>
		158,813	111,012
Creditors: Amounts falling due within one year	10	<u>(600)</u>	<u>(600)</u>
Net current assets		<u>158,213</u>	<u>110,412</u>
Net assets		<u>159,170</u>	<u>112,720</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		33,484	26,757
Unrestricted income funds			
Unrestricted funds		<u>125,686</u>	<u>85,963</u>
Total funds	11	<u>159,170</u>	<u>112,720</u>

The financial statements on pages 7 to 16 were approved by the Trustees, and authorised for issue on 4 September 2021 and signed on their behalf by:

.....
Pastor Roger Ancrasamy
Trustee

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Voice of Deliverance Full Gospel Church of God meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

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Notes to the Financial Statements for the Year Ended 31 March 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% straight line

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

Notes to the Financial Statements for the Year Ended 31 March 2021

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	73,081	10,670	83,751	80,461
Gift aid reclaimed	10,691	-	10,691	12,814
	<u>83,772</u>	<u>10,670</u>	<u>94,442</u>	<u>93,275</u>

3 Income from other trading activities

	Total 2021 £	Total 2020 £
Property rental income	-	635
	<u>-</u>	<u>635</u>

4 Investment income

	Restricted funds £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	22	22	80
	<u>22</u>	<u>22</u>	<u>80</u>

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Notes to the Financial Statements for the Year Ended 31 March 2021

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Honoraria		4,800	-	4,800	4,600
Ministry expenses		1,174	-	1,174	3,863
Mission expenses		80	3,965	4,045	5,004
Gifts for church members		3,891	-	3,891	2,962
Hire of premises		8,544	-	8,544	22,442
Repairs and equipment		1,148	-	1,148	1,652
Light, heat and water		1,176	-	1,176	1,992
Pastor's travelling expenses		1,787	-	1,787	2,688
Other gifts		50	-	50	1,750
Motor and travel		829	-	829	91
Insurance		319	-	319	309
Telephone		535	-	535	475
Office expenses		1,687	-	1,687	299
Bank charges		208	-	208	127
Independent examination		870	-	870	840
Depreciation		1,351	-	1,351	1,351
Staff costs	7	15,600	-	15,600	15,410
		<u>44,049</u>	<u>3,965</u>	<u>48,014</u>	<u>65,855</u>

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Trustees and related party transactions

During the year, 1 Trustee received remuneration amounting to £15,600 (2019 - £15,410) as pastor of the church.

During the year, 2 Trustees received a gifts of £650 (2020 - 1 Trustee £1,200).

The church has made certain loans during the course of the year to Trustees and family members of Trustees:

- The pastor, Roger Ancrasamy, was loaned £3,850 of which £2,150 (2020 - £3,000) was still outstanding at the balance sheet date.
- Another loan of £7,000 was made to Lucille Chevery, the wife of a Trustee. At the year end £4,300 (2020 - £6,700) was still outstanding.

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

7 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	<u>15,600</u>	<u>15,410</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Employees	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2020	<u>6,847</u>	<u>6,847</u>
At 31 March 2021	<u>6,847</u>	<u>6,847</u>
Depreciation		
At 1 April 2020	4,539	4,539
Revaluations	<u>1,351</u>	<u>1,351</u>
At 31 March 2021	<u>5,890</u>	<u>5,890</u>
Net book value		
At 31 March 2021	<u>957</u>	<u>957</u>
At 31 March 2020	<u>2,308</u>	<u>2,308</u>

9 Debtors

	2021 £	2020 £
Prepayments	289	284
Accrued income	10,691	12,814
Other debtors	<u>7,350</u>	<u>14,000</u>
	<u>18,330</u>	<u>27,098</u>

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	<u>600</u>	<u>600</u>

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

Notes to the Financial Statements for the Year Ended 31 March 2021

11 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General Funds	85,963	83,772	(44,049)	125,686
Restricted funds				
Building Fund	18,868	3,819	-	22,687
Mission Fund	7,889	6,873	(3,965)	10,797
	<u>26,757</u>	<u>10,692</u>	<u>(3,965)</u>	<u>33,484</u>
Total funds	<u>112,720</u>	<u>94,464</u>	<u>(48,014)</u>	<u>159,170</u>

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
<i>General</i>				
General Funds	63,758	83,660	(61,455)	85,963
Restricted funds				
Building Fund	15,596	3,272	-	18,868
Mission Fund	5,231	7,058	(4,400)	7,889
	<u>20,827</u>	<u>10,330</u>	<u>(4,400)</u>	<u>26,757</u>
Total funds	<u>84,585</u>	<u>93,990</u>	<u>(65,855)</u>	<u>112,720</u>

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

Notes to the Financial Statements for the Year Ended 31 March 2021

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	957	-	957
Current assets	125,329	33,484	158,813
Current liabilities	<u>(600)</u>	<u>-</u>	<u>(600)</u>
Total net assets	<u>125,686</u>	<u>33,484</u>	<u>159,170</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Tangible fixed assets	2,308	-	2,308
Current assets	84,255	26,757	111,012
Current liabilities	<u>(600)</u>	<u>-</u>	<u>(600)</u>
Total net assets	<u>85,963</u>	<u>26,757</u>	<u>112,720</u>