

Annual Report and Financial Statements  
for the Year Ended 31 March 2023

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**

## **CONTENTS**

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

# **VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD**

## **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Pastor Roger Ancrasamy Mrs Judith Shaw Mr Jean Marc Chevery Mr Gassen Sornum
<b>Charity Registration Number</b>	1127265
<b>Principal Office</b>	15 Hazel Way Crawley Down West Sussex RH10 4JS
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
<b>Bankers</b>	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 2023.

### **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.

#### ***Recruitment and appointment of Trustees***

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the 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).

# **VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD**

## **TRUSTEES' REPORT (CONTINUED)**

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

During the past year with Covid 19 lockdown restrictions the church held all their services online, these were all well viewed and supported. The church has now returned to services as pre lockdown.

Weekly Sunday services are held between 10.00am - 1pm and are now live streamed on social media Facebook. Also, twice monthly during the services the church holds a Sunday School for the children.

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

We have now reopened the early evening Sunday services in the Bewbush Center Crawley. These Sunday meetings have worship, preaching and healing services, the same as our Langley Green Church.

The church has now opened a new Sunday afternoon church in Purley, held in St Swithun's Church Hall This church replaces our previous Morden Church which we had to terminate due to the Morden Baptist church hall closure.

The weekly prayer meeting is held every Thursday night from 6.30pm - 8pm.

The church hold an early morning prayer via Zoom meeting twice a week from 6am - 7am.

On Monday mornings we hold intercessors prayer meeting from 10am -12am.

All of our house group meetings around Crawley, East Grinstead, Horsham and Redhill and also sometimes in Croydon, are all fruitful with many new converts attending. In biblical times they had similar house meetings.

We have women's ministry meetings led by Pastor Josiane which are held in Langley Green on Tuesday mornings and in the Bewbush Centre on Friday mornings and these are both very fruitful.

We 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 also have outreach meetings in various locations around Crawley and on occasion in Croydon.

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 6 years. Since holding our services in the bigger premises the congregation has continued to expand and the church is almost full.

# **VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD**

## **TRUSTEES' REPORT (CONTINUED)**

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. The school is open twice a week on a Wednesday morning and Wednesday evening.

We plan to open more churches in the future. We have an assignment from Almighty God to bring as many souls into His Kingdom and we rely wholly on the Anointing of His Spirit to do the 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 has an 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.

The LVD Church along with members from other churches in Mauritius have started a new mission out reach in Mauritius Called 'The House of Dorcas' this mission will support the very poor and needy people in Mauritius.

### **Financial review**

Income for the year amounted to £117,454 (£119,570) and expenditure £87,032 (2022 - £60,108). The surplus was added to funds brought forward, with unrestricted funds being £194,014 at 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.

# **VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD**

## **TRUSTEES' REPORT (CONTINUED)**

### **Statement of 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 Charities (Accounts and Reports) Regulations 2008, 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 23 June 2023 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 Trustees on my examination of the accounts of Voice of Deliverance Full Gospel Church of God for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

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

23 June 2023



# VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	102,503	14,859	117,362	119,567
Investment income	3	-	92	92	3
Total income		102,503	14,951	117,454	119,570
<b>Expenditure on:</b>					
Charitable activities	4	83,552	3,480	87,032	60,108
Net income		18,951	11,471	30,422	59,462
Gross transfers between funds		(1,000)	1,000	-	-
Net movement in funds		17,951	12,471	30,422	59,462
<b>Reconciliation of funds</b>					
Total funds brought forward		176,063	42,568	218,631	159,170
Total funds carried forward	10	194,014	55,039	249,053	218,632

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

# VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

## BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	7	<u>5,380</u>	<u>856</u>
		<u>5,380</u>	<u>856</u>
<b>Current assets</b>			
Debtors	8	24,315	29,686
Cash at bank and in hand		<u>220,258</u>	<u>188,833</u>
		244,573	218,519
<b>Creditors: Amounts falling due within one year</b>	9	<u>(900)</u>	<u>(743)</u>
<b>Net current assets</b>		<u>243,673</u>	<u>217,776</u>
<b>Net assets</b>		<u>249,053</u>	<u>218,632</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		55,039	42,569
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>194,014</u>	<u>176,063</u>
<b>Total funds</b>	10	<u>249,053</u>	<u>218,632</u>

The financial statements on pages 7 to 16 were approved by the Trustees, and authorised for issue on 23 June 2023 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 2023**

### **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. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **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.

#### ***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

# **VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)**

### **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.

### ***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.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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.

# VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

### 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 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.

## 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	85,792	14,859	100,651	105,632
Gift aid reclaimed	16,711	-	16,711	13,935
	<u>102,503</u>	<u>14,859</u>	<u>117,362</u>	<u>119,567</u>

## 3 Investment income

	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>92</u>	<u>92</u>	<u>3</u>

# VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

### 4 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Honoraria		11,180	-	11,180	5,400
Ministry expenses		2,204	-	2,204	1,374
Mission expenses		3,630	3,480	7,110	5,224
Gifts for church members		9,686	-	9,686	4,640
Hire of premises		16,485	-	16,485	9,000
Maintenance and equipment		6,169	-	6,169	3,963
Light, heat and water		2,655	-	2,655	1,280
Pastor's travelling expenses		4,019	-	4,019	1,184
Other gifts		550	-	550	-
Motor and travel		4,539	-	4,539	3,052
Insurance		346	-	346	346
Telephone		478	-	478	482
Office expenses		1,418	-	1,418	972
Bank charges		330	-	330	286
Professional fees		180	-	180	-
Independent examination		990	-	990	960
Depreciation		1,013	-	1,013	1,080
Staff costs	6	17,680	-	17,680	20,865
		<u>83,552</u>	<u>3,480</u>	<u>87,032</u>	<u>60,108</u>

# VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

### 5 Trustees and related party transactions

During the year, 1 Trustee received remuneration amounting to £17,680 (2022 - £20,865) as pastor of the church.

During the year, 4 Trustees received gifts and honoraria amounting to £5,560 (2022 - 2 Trustees £1,500).

During the year, Josiane Ancrasamy, wife of Roger Ancrasamy, a Trustee, received honoraria amounting to £11,180 and gift of £640 (2022 - honoraria £5,400 and gift £100).

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.

### 6 Staff costs

The aggregate payroll costs were as follows:

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>17,680</u>	<u>20,865</u>

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

	<b>2023</b> <b>No</b>	<b>2022</b> <b>No</b>
Self-employed	<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 2023 (CONTINUED)

### 7 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2022	7,826	7,826
Additions	<u>5,537</u>	<u>5,537</u>
At 31 March 2023	<u>13,363</u>	<u>13,363</u>
<b>Depreciation</b>		
At 1 April 2022	6,970	6,970
Charge for the year	<u>1,013</u>	<u>1,013</u>
At 31 March 2023	<u>7,983</u>	<u>7,983</u>
<b>Net book value</b>		
At 31 March 2023	<u>5,380</u>	<u>5,380</u>
At 31 March 2022	<u>856</u>	<u>856</u>

### 8 Debtors

	<b>2023 £</b>	<b>2022 £</b>
Prepayments	525	300
Accrued income	16,711	13,935
Other debtors	<u>7,079</u>	<u>15,451</u>
	<u>24,315</u>	<u>29,686</u>

### 9 Creditors: amounts falling due within one year

	<b>2023 £</b>	<b>2022 £</b>
Accruals	<u>900</u>	<u>743</u>



# VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

### 10 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	176,063	102,503	(83,552)	(1,000)	194,014
<b>Restricted funds</b>					
Building Fund	26,334	4,004	-	-	30,338
Mission Fund	16,234	10,947	(3,480)	1,000	24,701
	<u>42,568</u>	<u>14,951</u>	<u>(3,480)</u>	<u>1,000</u>	<u>55,039</u>
<b>Total funds</b>	<u>218,631</u>	<u>117,454</u>	<u>(87,032)</u>	<u>-</u>	<u>249,053</u>

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General Funds	125,686	106,385	(56,008)	176,063
<b>Restricted funds</b>				
Building Fund	22,687	3,647	-	26,334
Mission Fund	10,797	9,538	(4,100)	16,235
	<u>33,484</u>	<u>13,185</u>	<u>(4,100)</u>	<u>42,569</u>
<b>Total funds</b>	<u>159,170</u>	<u>119,570</u>	<u>(60,108)</u>	<u>218,632</u>

# VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

### 11 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2023 £</b>
Tangible fixed assets	5,380	-	5,380
Current assets	189,534	55,039	244,573
Current liabilities	<u>(900)</u>	<u>-</u>	<u>(900)</u>
Total net assets	<u>194,014</u>	<u>55,039</u>	<u>249,053</u>

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2022 £</b>
Tangible fixed assets	856	-	856
Current assets	175,950	42,569	218,519
Current liabilities	<u>(743)</u>	<u>-</u>	<u>(743)</u>
Total net assets	<u>176,063</u>	<u>42,569</u>	<u>218,632</u>