

Annual Report and Financial Statements
for the Year Ended 31 March 2024

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

Trustees	Pastor Roger Ancrasamy Mrs Judith Shaw Mr Jean Marc Chevery Mr Gassen Sornum
Charity Registration Number	1127265
Principal Office	15 Hazel Way Crawley Down West Sussex RH10 4JS
Independent Examiner	G W Schulz ACMA 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 2024.

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.

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 hold early evening Sunday services in the Bewbush Centre in Crawley 4-6pm. These Sunday meetings have worship, preaching and healing services - the same as our morning Langley Green Church services.

The church also hold weekly 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 three times a week from 6am - 7am.

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

All of our house group meetings around Crawley, 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 meetings are full of wise counseling and are both very fruitful.

We 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.

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.

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

TRUSTEES' REPORT (CONTINUED)

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 now concluded our sponsorship of the orphanage in Madagascar.

Our new mission in Madagascar is working with our representative Pastor Tahiana Rabemantsia who is acting as our Mission Administrator he has been released to work with us from the Christ Warrior Church Madagascar and, on occasion, Pastor Ashvin Ramiah (he is now the leader of Goodlands LVD Church in Mauritius). Pastor Roger along with Pastor Tahina and Pastor Ashvin helped with the founding of our new mission in Madagascar last year. The mission Leaders (Pastor Tahina and Pastor Asvin) started holding weekly Sunday church meetings in a hired hall with Pastor Tahina preaching the word of God. These meetings have grown rapidly, saving many souls and baptising them. We also started holding a mid-weekly home church meeting in the open yard of the house which is attended by a great number of people including many children and widows wanting to hear the preaching of the Christian faith and the good news of Christ. We give food and clothes and also supplies and resources for repairing their homes and their roofs after cyclones damaged them. We are also providing tools for working to help them become self sufficient and get an income.

It became clear that, during the cold and wet of the winter months, the yard could not offer the people shelter so we sent money over with our UK church mission visitor. This money paid for the building of an extension to the back of the house in order for the people to have shelter whilst listening to the preaching during the cold months.

We also help the family who has made their home available to us for our weekly local community home yard church by providing the children with support for their schooling from our mission outreach fund.

The LVD uk Mission, along with members of other churches in Mauritius, started a new mission outreach in Mauritius called 'The House of Dorcas' and this will on occasions support the very poor and needy people in Mauritius and Madagascar.

Financial review

Income for the year amounted to £134,209 (2023 - £117,454) and expenditure £85,891 (2023 - £87,032). The surplus was added to funds brought forward, with unrestricted funds being £2030,803 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.

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

TRUSTEES' REPORT (CONTINUED)

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.

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 8 August 2024 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 2024.

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
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8 August 2024

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	118,071	13,670	131,741	117,362
Investment income	3	<u>1,738</u>	<u>730</u>	<u>2,468</u>	<u>92</u>
Total income		<u>119,809</u>	<u>14,400</u>	<u>134,209</u>	<u>117,454</u>
Expenditure on:					
Charitable activities	4	<u>83,020</u>	<u>2,871</u>	<u>85,891</u>	<u>87,032</u>
Total expenditure		<u>83,020</u>	<u>2,871</u>	<u>85,891</u>	<u>87,032</u>
Net income		<u>36,789</u>	<u>11,529</u>	<u>48,318</u>	<u>30,422</u>
Net movement in funds		36,789	11,529	48,318	30,422
Reconciliation of funds					
Total funds brought forward		<u>194,014</u>	<u>55,039</u>	<u>249,053</u>	<u>218,631</u>
Total funds carried forward	10	<u><u>230,803</u></u>	<u><u>66,568</u></u>	<u><u>297,371</u></u>	<u><u>249,053</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

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	7	<u>12,165</u>	<u>5,380</u>
		<u>12,165</u>	<u>5,380</u>
Current assets			
Debtors	8	35,049	24,315
Cash at bank and in hand		<u>251,988</u>	<u>220,258</u>
		287,037	244,573
Creditors: Amounts falling due within one year	9	<u>(1,831)</u>	<u>(900)</u>
Net current assets		<u>285,206</u>	<u>243,673</u>
Net assets		<u>297,371</u>	<u>249,053</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		66,568	55,039
Unrestricted income funds			
Unrestricted funds		<u>230,803</u>	<u>194,014</u>
Total funds	10	<u>297,371</u>	<u>249,053</u>

The financial statements on pages 7 to 16 were approved by the Trustees, and authorised for issue on 8 August 2024 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 2024

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 2024 (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:

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.

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (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 2024 £	Total 2023 £
Donations and legacies;				
Donations	101,540	13,670	115,210	100,651
Gift aid reclaimed	16,531	-	16,531	16,711
	<u>118,071</u>	<u>13,670</u>	<u>131,741</u>	<u>117,362</u>

3 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>1,738</u>	<u>730</u>	<u>2,468</u>	<u>92</u>

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Honoraria		11,760	-	11,760	11,180
Ministry expenses		2,130	-	2,130	2,204
Mission expenses		3,153	2,871	6,024	7,110
Gifts for church members		5,424	-	5,424	9,686
Hire of premises		22,083	-	22,083	16,485
Maintenance and equipment		6,587	-	6,587	6,169
Light, heat and water		2,924	-	2,924	2,655
Pastor's travelling expenses		2,394	-	2,394	4,019
Other gifts		200	-	200	550
Motor and travel		857	-	857	4,539
Insurance		425	-	425	346
Telephone		638	-	638	478
Office expenses		1,911	-	1,911	1,418
Bank charges		124	-	124	330
Professional fees		180	-	180	180
Independent examination		1,020	-	1,020	990
Depreciation		3,530	-	3,530	1,013
Staff costs	6	17,680	-	17,680	17,680
		<u>83,020</u>	<u>2,871</u>	<u>85,891</u>	<u>87,032</u>

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

5 Trustees and related party transactions

During the year, 1 Trustee received remuneration amounting to £17,680 (2023 - £17,680) as pastor of the church.

During the year, 2 Trustees received gifts amounting to £310 (2023 - 4 Trustees £5,560).

During the year, Josiane Ancrasamy, wife of Roger Ancrasamy, a Trustee, received honoraria amounting to £11,780 and gift of £150 (2023 - honoraria £11,180 and gift £640).

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.

During the year, one Trustee received a loan from the charity, of which £4,277 was outstanding at the year end.

6 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	<u>17,680</u>	<u>17,680</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:

	2024	2023
	No	No
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 2024 (CONTINUED)

7 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	13,363	13,363
Additions	<u>10,314</u>	<u>10,314</u>
At 31 March 2024	<u>23,677</u>	<u>23,677</u>
Depreciation		
At 1 April 2023	7,983	7,983
Charge for the year	<u>3,529</u>	<u>3,529</u>
At 31 March 2024	<u>11,512</u>	<u>11,512</u>
Net book value		
At 31 March 2024	<u>12,165</u>	<u>12,165</u>
At 31 March 2023	<u>5,380</u>	<u>5,380</u>

8 Debtors

	2024 £	2023 £
Prepayments	399	525
Accrued income	16,823	16,711
Other debtors	<u>17,827</u>	<u>7,079</u>
	<u>35,049</u>	<u>24,315</u>

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>1,831</u>	<u>900</u>

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

10 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	194,014	119,809	(83,020)	230,803
Restricted funds				
Building Fund	30,338	4,403	-	34,741
Mission Fund	24,701	9,997	(2,871)	31,827
	<u>55,039</u>	<u>14,400</u>	<u>(2,871)</u>	<u>66,568</u>
Total funds	<u>249,053</u>	<u>134,209</u>	<u>(85,891)</u>	<u>297,371</u>

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	176,063	102,503	(83,552)	(1,000)	194,014
Restricted funds					
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>
Total funds	<u>218,631</u>	<u>117,454</u>	<u>(87,032)</u>	<u>-</u>	<u>249,053</u>

VOICE OF DELIVERANCE FULL GOSPEL CHURCH OF GOD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	12,165	-	12,165
Current assets	220,469	66,568	287,037
Current liabilities	<u>(1,831)</u>	<u>-</u>	<u>(1,831)</u>
Total net assets	<u>230,803</u>	<u>66,568</u>	<u>297,371</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
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>