

# **DECISION TIME CHURCH**

## **TRUSTEES REPORT AND ACCOUNTS**

**30<sup>TH</sup> NOVEMBER, 2021**

### **DECISION TIME CHURCH**

**SOUTH-EAST LONDON COMMUNITY SDA CHURCH**

**70 HERON ROAD  
LONDON SE24 OHB**

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## **DECISION TIME CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>TH</sup> NOVEMBER 2021.**

The trustees of the charity present their report with the financial statements of the charity for the year ended 30<sup>TH</sup> November 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity Number**

1191633

##### **Registered office**

South East London Community SDA Church  
70 Heron Road  
Herne Hill  
London  
SE24 0HB

##### **Trustees**

Pastor Joyce Owusu Manu	Trustee (Chairman)
Mr Benjamin Sakyi-Mensah	Trustee
Mrs Beatrice Amportful	Trustee
Lydia Kogozi	Trustee
Obaapa Owusu-Manu	Trustee

##### **Independent Examiners**

X-Star Management Services Limited  
53 Saxville Road  
Orpington, Kent  
BR5 3AN

##### **Bankers**

Barclays Bank

## **A. STRUCTURE, GOVERNANCE AND MANAGEMENT**

- **Governing document**

The charity is controlled by its governing document, the Constitution and constitutes a charity, as defined by the Charities Act 2011.

- **Membership of trustee board.**

The trustees of the charity are also voluntary trustees for the purposes of charity law and under the charity's Constitution are known as members of the Trustees Board.

- **Induction and training of trustees**

All trustees are familiar with the practical work of the church and have undertaken training to support their role.

- **Organisational structure**

The Trustee Board meets quarterly and a quarterly branch feedback report is given at each meeting. The Branch Pastor has the responsibility for the day to day operational management of the church supported by the Assistant Pastor elected by the branch.

- **Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures and risk assessments are in place to ensure compliance with Health and Safety of volunteers; members; children; and visitors to the church.

## **B. OBJECTIVES AND ACTIVITIES**

### **Achievements 2020/2021 – Decision Time Church**

The following programmes were undertaken to promote awareness, information and knowledge sharing:

- Decision Time Church organised 'Decision Time Children Creativity and Imagination Competition in January 2021 and August 2022 for children aged 8 to 16 years old on "Knife and Gang Crime on UK's Streets"
- This project creative an aware of consequences of Knife and Gun Crime (Proverbs 1: 8-19)- Over twenty-four children participated in the competitions and the winners were give financial prizes and educational stationery.
- All school going children were given stationery such as notebooks, pens, pencils, mathematical sets to help ease the cost-of-living burden on their families.
- There was quiz competition between boys and girls to help their presentation and public speaking skills.
- Bible quiz was organised for the young adults' males vs females for inclusive purposes.
- We organised Health Education on Hypertension in collaboration with Nightingale Nurses Association UK (28/08/2021).
- We organised Fruits, Vegetable and Water Party encouraging members of making healthy choices, healthy eating and healthy lifestyle by reducing food portion and replacing with fruits and vegetables.
- We organised Decision Time School of Marriage and Relationship Seminar on:
  - Domestic violence and children in the home
  - Domestic violence and abuse in Christian home
  - Raising Children: Parents or Social Worker
  - Triumphant over poverty in marriage
- We organised Christian Entrepreneurship Training on "starting a business with little or no capital", Budgeting and savings. This programme encouraged members to cut unnecessary expenses and save £1.00 a day.
- Decision Time Church members went to the London Eye and River Cruise for summer activities for children and families.
- We maintained weekly and mid weeks services through face to face and zoom.
- We maintained the Morning of Decision session via zoom Monday to Friday.
- Conducted three children dedications
- We organised talent show for children: Children have opportunities to play instruments in the church.
- Organised marriage counselling services

**Targets for 2022:**

- Intensify evangelism to distribute at least 2000 leaflets
- Start programmes on Social Media- Facebook, Youtube and online streaming for church activities.
- Organise 'Decision Time Children Creativity and Imagination Competition for over 50 children (8-16 years old).
- Fund raising towards church building.
- Decision Time School of Marriage and Relationship Seminar for over 200 people.
- Organise Christian Entrepreneurship Seminar on Dealing with the cost of living.
- Organise Health Education on diabetes in collaboration with Nightingale Nurses Association UK.
- Organise Fruits, Vegetable and Water Party for members and local residents.
- Encourage children to learn instruments.
- Organise cooking show during summer to provide food for members and local residents.

**FINANCIAL REVIEW**

The results for the year and the financial position of the charity are as shown in the annexed financial statements. The total incoming resources for 2021 was £32,210 as compared with £21,086 in 2020. This shows an increase in incoming resources in excess of £11,124 over the previous year. The increase is due to membership commitments towards the churches objects.

**Reserves policy**

The charity is keeping an appropriate level of reserves to protect itself against any unforeseen eventualities such as COVID-19, which is currently having its toll on the finances of most charities across the globe. The charity has the objective to acquire a property and is therefore savings towards the deposits.

**Principal funding sources**

At present the majority of the church's funding continues to come from the tithes and collection of alms and annual harvest to support all its principal activities.

### **C. STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

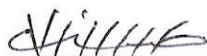
### **D. STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINERS**

So far as the trustees are aware, there is no relevant information of which the charity's independent examiners are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any examination information and to establish that the charity's independent examiners are aware of that information.

### **E. INDEPENDENT EXAMINERS**

The independent examiners, X-Star Management Services Limited will be proposed for re-appointment at the forthcoming Annual General Meeting.

### **ON BEHALF OF THE BOARD:**



Pastor Joyce Owusu-Manu  
Chair of Trustees Board

Date: 06/10/2022

# INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF DECISION TIME CHURCH.

We report on the accounts of the Church for the year ended 30<sup>TH</sup> November 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 9 to 12.

This report is made solely to the Church Council (Trustees) in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that we might state to the charity's trustees those matters we are required to state them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Church and the Church's trustees for our examination work.

### Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioner (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioner.

An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent Examiner's statement

In connection with our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

Have not been met; or

2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**EMMANUEL NTIM, MSc. ACCA**  
**X-Star Management Services Limited**  
53 Saxville Road  
Orpington, Kent  
BR5 3AN




Dated: 06/10/2022

**DECISION TIME CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR ACCOUNTS PERIOD ENDED 30TH NOVEMBER 2021**

	NOTE	GENERAL	RESTRICTED	TOTAL 2021	TOTAL 2020
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Voluntary Income		32,210.00	0.00	32,210.00	21,086.00
Gift Aid Receipts		0.00	0.00	0.00	
Other Income		0	0.00	0.00	
Investment Income			0.00		
<b>TOTAL</b>		<b>32,210.00</b>	<b>0.00</b>	<b>32,210.00</b>	<b>21,086.00</b>
<b>RESOURCES EXPENDED:</b>					
<b>CHARITABLE EXPENDITURE;</b>					
Building Projects		0.00	0.00	0.00	0.00
Management & Administrations		11,028.00	0.00	11,028.00	10,563.00
<b>TOTAL</b>		<b>11,028.00</b>			<b>10,563.00</b>
<b>NET RESOURCES EXPENDED:</b>		<b>21,182.00</b>	<b>0.00</b>	<b>32,210.00</b>	<b>10,523.00</b>
<b>NET MOVEMENTS FUNDS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BALANCE BROUGHT FORWARD</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET RESOURCES EXPENSED</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>					
<b>BALANCE CARRIED FORWARD</b>		<b>21,182.00</b>		<b>32,210.00</b>	<b>10,523.00</b>

**DECISION TIME CHURCH**  
**BALANCE SHEET AS AT 30TH NOVEMBER 2021**

	NOTE	£	2021 £	2020 £
<b>Non-Current Assets.</b>				
Tangible Fixed Assets			0.00	0.00
Investments				
<b>Total Non-Current Assets</b>			<u>0.00</u>	<u>0.00</u>
<b>Current Assets:</b>				
Cash at Bank			32,852.00	12,607.00
Debtors			700.00	0.00
Prepayments (Rent Deposit)				
Gift Aid Receivables				
<b>Total Current Assets</b>			<u>33,552.00</u>	<u>12,607.00</u>
<b>CREDITORS:</b>				
Amount falling Due within one year:				
Professional Fees			363.00	600.00
Taxes				0.00
Other Creditors				0.00
<b>Total Current Liabilities</b>			<u>363.00</u>	<u>600.00</u>
<b>Net Current Assets</b>			<u>33,189.00</u>	<u>12,007.00</u>
<b>NET ASSETS</b>			<u>33,189.00</u>	<u>12,007.00</u>
<b>FUNDS:</b>				
Accumulated Funds			21,182.00	1484
Surplus for the year			12,007.00	10,523.00
			<u>33,189.00</u>	<u>12,007.00</u>

Signed by:   
Name: FR JOYCE OWUSU-MANU  
Position: **Chairman of Trustees Board**  
Date: 06/10/2022

## DECISION TIME

### NOTES TO THE FINANCIAL STATEMENT – 30<sup>TH</sup> NOVEMBER 2021

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#### 1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards and the Charities SORP.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the Church Council is responsible in law

**Restricted Funds** represents donations or grants received for a specific object or invited by the Church Council for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

**General Funds (Unrestricted Funds)** are general funds which can be used for Church Council ordinary purposes.

#### INCOMING RESOURCES

Collections are recognised when made.

Amounts receivable under covenant are recognised only when honoured by the covenanter.

Income tax recoverable on covenanted or gift aid donations is recognised when claimable.

Grants and legacies are accounted for as soon as the church council is notified of its entitlement. Funds raised by the fete and similar events are accounted for gross.

#### RESOURCES EXPENDED

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the Church Council.

Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is recognised when it is incurred and is accounted for gross.

#### FIXED ASSETS

Other fixtures, fittings and office equipment are stated at cost when incurred.

#### DEPRECIATION:

Fixtures and Fittings	25% straight line basis.
Equipment	3 years straight line basis.

# DECISION TIME CHURCH

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30th NOVEMBER 2021

INCOMING RESOURCES	General £	Restricted £	2021 Total £
2a Voluntary Income			
Tithes & Offering	32,210.00		32,210
Pledge			0
Gift Aid Returns	0.00		0
Investment Income	0.00		0
Other Donations	0.00		0
	<u>32,210.00</u>	<u>0</u>	<u>32,210</u>
<b>Building Project:</b>			
Sundry Donations	0.00	0	0
<b>TOTAL</b>	<u><b>32,210.00</b></u>	<u><b>0</b></u>	<u><b>32,210</b></u>
<b>Investment Income</b>			
Interest, Dividend and Gains	0.00		
	<u>0.00</u>		
<b>TOTALS</b>	<u><b>32,210.00</b></u>		

# DECISION TIME CHURCH

## RESOURCES EXPENDED FOR THE YEAR ENDED 30TH NOVEMBER 2021

	2021	2021	2020
3 RESOURCES EXPENDED:	Mgt & Admin	Total	Total
	£	£	£
Rent/Rates/council tax	3,184.00	3,184.00	3,813.00
Welfare		0.00	300.00
Repairs & Renewals		0.00	913.00
Music Programs / Instrumentalists/media	240.00	240.00	647.00
Service Charge		0.00	
Travel & Transport	6.00	6.00	302.00
Accountancy	363.00	363.00	600.00
Equipment	0.00	0.00	815.00
Insurance (Building & Car)		0.00	
Stationery& Postage	131.00	131.00	0.00
Bank Charges	231.00	231.00	171.00
Administration Cost		0.00	
Telephone/Fax & Internet		0.00	
Utilities		0.00	
Training		0.00	
Depreciation		0.00	240.00
Cleaning		0.00	
Missionary Expenses	6,873.00	6,873.00	2,762.00
Bin Collections		0.00	
Staff Wages		0.00	
Taxes		0.00	0.00
Children Ministry		0.00	0.00
Media Expenses		0.00	0.00
	<b>11,028.00</b>	<b>11,028.00</b>	<b>10,563.00</b>

**DECISION TIME CHURCH**  
**NOTES TO THE ACCOUNTS - 30TH NOVEMBER 2021**

**4. TANGIBLE FIXED ASSETS:**

	<b>Equipment</b>	<b>Furniture &amp; F</b>	<b>TOTAL</b>
	£	£	£
COST/VALUATION			
Bal as at 01/01/2021	1,445.00	0.00	1,445.00
Additions	0.00	0.00	0.00
Bal as at 31/12/2021	<b>1,445.00</b>	<b>0.00</b>	<b>1,445.00</b>

DEPRECIATION: (Basis - SL 25% )

Balance as at 01/12/2020	1,445.00	0.00	1,445.00
Charge for the year	0.00	0.00	0.00
Balance as at 30/11/2021	<b>1,445.00</b>	<b>0.00</b>	<b>1,445.00</b>

**NET BOOK VALUE**

	£	£	£
Bal as at 30/11/2020	0.00	0.00	0.00
Bal as at 30/11/2021	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**5. Bank & Cash Balances:**

	<b>2021</b>	<b>2020</b>
	£	£
Barclays Bank	32,852.00	12,607.00
	0.00	0.00
	<b>32,852.00</b>	<b>12,607.00</b>

**6. Creditors : (Amount Falling Due within one year)**

	<b>2021</b>	<b>2020</b>
	£	£
Professional Service	363.00	600.00
	<b>363.00</b>	<b>600.00</b>