

DECISION TIME CHURCH

TRUSTEES REPORT AND ACCOUNTS

30TH NOVEMBER 2022

DECISION TIME CHURCH

SOUTH-EAST LONDON COMMUNITY SDA CHURCH

**70 HERON ROAD
LONDON SE24 OHB**

DECISION TIME CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH NOVEMBER 2022.

The trustees of the charity present their report with the financial statements of the charity for the year ended 30TH November 2022. 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

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 2022 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 (28/08/2022).
- 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 "21st Century Marriage" (06-08th Nov 2022):
 - Effective communication, Managing Finances, Sex in Marriage, Friends and in-laws 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 (20th -21st Aug 2022).
- 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 two children's dedications (Aug & Sept 2022)
- We organised talent show for children: Children have opportunities to play instruments in the church (31/08/2022).
- Organised marriage counselling services
- Donated 10kg Peacock Thai Fragrant Rice about twenty women on Mother's Day as part of cost living support. (19/03/2023).

Targets for 2023/2024

- Intensify evangelism to distribute at least 2000 leaflets
- Start programmes on Social Media- Facebook, YouTube, Instagram, TikTok and online streaming for church activities.
- Organise 'Decision Time Children Creativity and Imagination Competition for over 50 children (8-16 years old)
- Children week: Talent show, Gun & Knife Crime (poem and poster competition)- Week commencing (03/07/2023).
- Summer picnic: (08/07/2023).
- Encourage children to learn instruments (fortnightly lessons).
- Fund raising towards church building (23/07/2023).
- Decision Time School of Marriage and Relationship Seminar for over 200 people (22-24th October 2023).
- Organise Christian Entrepreneurship Seminar on Dealing with the cost of living (16/07/2023).

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 2022 was £31,145 as compared with £32,210 in 2021. The church has remained almost with the same level of finance as previous year. This shows there is some level of stability with incoming resources and the church could confidently plan for future programs with some level of certainty.

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.

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.

C. 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.

D. 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: 06/05/2023
.....

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DECISION TIME CHURCH.

We report on the accounts of the Church for the year ended 30TH November 2022 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:



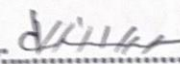
06/05/2023

**DECISION TIME CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR ACCOUNTS PERIOD ENDED 30TH NOVEMBER 2022**

	NOTE	GENERAL	RESTRICTED	TOTAL 2022	TOTAL 2021
		£	£	£	£
INCOMING RESOURCES					
Voluntary Income		31,145.00	0.00	31,145.00	32,210.00
Gift Aid Receipts		0.00	0.00	0.00	0.00
Other Income		0	0.00	0.00	0.00
Investment Income			0.00		0.00
TOTAL		31,145.00	0.00	31,145.00	32,210.00
RESOURCES EXPENDED:					
CHARITABLE EXPENDITURE;					
Building Projects		0.00	0.00	0.00	0.00
Management & Administrations		28,951.00	0.00	28,951.00	11,028.00
TOTAL		28,951.00	0.00	28,951.00	11,028.00
NET RESOURCES EXPENDED:		2,194.00	0.00	2,194.00	21,182.00
NET MOVEMENTS FUNDS		0.00	0.00	0.00	0.00
BALANCE BROUGHT FORWARD		21,182.00	0.00	21,182.00	0.00
NET RESOURCES EXPENSED		0.00	0.00	0.00	0.00
TOTAL		23,376.00	0.00	23,376.00	21,182.00
BALANCE CARRIED FORWARD		23,376.00	0.00	23,376.00	21,182.00

DECISION TIME CHURCH
BALANCE SHEET AS AT 30TH NOVEMBER 2021

	NOTE	£	2022 £	2021 £
Non-Current Assets:				
Tangible Fixed Assets		2,265.00	2,265.00	0.00
Investments				
Total Non-Current Assets		<u>2,265.00</u>	<u>2,265.00</u>	<u>0.00</u>
Current Assets:				
Cash at Bank			33,866.00	32,852.00
Debtors			0.00	700.00
Prepayments (Rent Deposit)				
Gift Aid Receivables				
Total Current Assets			<u>33,866.00</u>	<u>33,552.00</u>
CREDITORS:				
Amount falling Due within one year:				
Professional Fees			363.00	363.00
Taxes				0.00
Other Creditors			385.00	
Total Current Liabilities			<u>748.00</u>	<u>363.00</u>
Net Current Assets			<u>33,118.00</u>	<u>33,189.00</u>
NET ASSETS			<u>35,383.00</u>	<u>33,189.00</u>
FUNDS:				
Accumulated Funds			33,189.00	12,007.00
Surplus for the year			2,194.00	21,182.00
			<u>35,383.00</u>	<u>33,189.00</u>

Signed by: 
 Name: JOYCE OWENS-MANY
 Position: Chairman of Trustees Board
 Date:

DECISION TIME

NOTES TO THE FINANCIAL STATEMENT – 30TH NOVEMBER 2022

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 2022

			2022	2021
INCOMING RESOURCES	General	Restricted	Total	Total
	£	£	£	£
2a Voluntary Income				
Tithes & Offering	31,145.00		31,145	32,210.00
Pledge			0	
Gift Aid Returns	0.00		0	0.00
Investment Income	0.00		0	0.00
Other Donations	0.00		0	0.00
	<u>31,145.00</u>	<u>0</u>	<u>31,145</u>	<u>32,210.00</u>
Building Project:				
Sundry Donations	0.00	0	0	0.00
TOTAL	<u>31,145.00</u>	<u>0</u>	<u>31,145</u>	<u>32,210.00</u>
Investment Income				
Interest, Dividend and Gains	0.00			
	<u>0.00</u>			<u>0.00</u>
TOTALS	<u>31,145.00</u>		<u>31,145</u>	<u>32,210.00</u>

RESOURCES EXPENDED FOR THE YEAR ENDED 30TH NOVEMBER 2022

	2022	2022	2021
3 RESOURCES EXPENDED:	Mgt & Admin	Total	Total
	£	£	£
Rent/Rates/council tax	5,778.00	5,778.00	3,184.00
Welfare	1,400.00	1,400.00	0.00
Repairs & Renewals		0.00	0.00
Music Programs / Instrumentalists/media		0.00	240.00
Subscription	260.00	260.00	0.00
Travel & Transport	1,432.00	1,432.00	6.00
Accountancy	428.00	428.00	363.00
Equipment		0.00	0.00
Insurance (Building & Car)		0.00	0.00
Stationery& Postage	2,089.00	2,089.00	131.00
Bank Charges	304.00	304.00	231.00
Administration Cost	13,791.00	13,791.00	0.00
Telephone/Fax & Internet	31.00	31.00	0.00
Utilities		0.00	0.00
Training		0.00	0.00
Depreciation	755.00	755.00	0.00
Cleaning		0.00	0.00
Missionary Expenses	1,120.00	1,120.00	6,873.00
Bin Collections		0.00	0.00
Staff Wages		0.00	0.00
Taxes		0.00	0.00
Children Ministry		0.00	0.00
Media Expenses	1,563.00	1,563.00	0.00
	28,951.00	28,951.00	11,028.00

	Equipment	Furniture & TOTAL	
COST/VALUATION	£	£	£
Bal as at 01/12/2021	1,445.00	0.00	1,445.00
Additions	3,020.00	0.00	3,020.00
Bal as at 30/11/2022	<u>4,465.00</u>	<u>0.00</u>	<u>4,465.00</u>

DEPRECIATION: (Basis - SL 25%)

Balance as at 01/12/2021	1,445.00	0.00	1,445.00
Charge for the year	755.00	0.00	755.00
Balance as at 30/11/2022	<u>2,200.00</u>	<u>0.00</u>	<u>2,200.00</u>

NET BOOK VALUE	£	£	£
Bal as at 30/11/2021	0.00	0.00	0.00
Bal as at 30/11/2022	<u>2,265.00</u>	<u>0.00</u>	<u>2,265.00</u>

5. Bank & Cash Balances:

	2022	2021
	£	£
Barclays Bank	33,866.00	32,852.00
	0.00	0.00
	<u>33,866.00</u>	<u>32,852.00</u>

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

	2022	2021
	£	£
Professional Service	363.00	363.00
Accruals	385.00	0.00
	<u>748.00</u>	<u>363.00</u>