

DECISION TIME CHURCH

TRUSTEES REPORT AND ACCOUNTS

30TH NOVEMBER 2024

Prepared by : XSTAR MANAGEMENT SERVICES LTD

**DECISION TIME CHURCH
70HERON ROAD
HERNE HILL
LONDON
SE24 OHB**

DECISION TIME CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH NOVEMBER 2024

The trustees of the charity present their report with the financial statements of the charity for the year ended 30TH November 2024. 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

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.

OBJECTIVES AND ACTIVITIES

Achievements 2023/2024 – Decision Time Church

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

Achievement 2023-2024

- Distributed evangelism over 500 leaflets in Camberwell Green around Burgess Park.

- Increased Social Media presence -intensify evangelism on Facebook, YouTube, Instagram, TikTok and online streaming for church activities.
- We attended two days prayer day retreats at Ashburnham Christian Place (15/06/2024-28/08/2024).
- Charitable donation to support orphans and widows in the church (31/03/2024)
- Bible Quiz competition – Church leaders vs Congregation (16/06/2024)
- 12 children have started learning instruments (keyboard, drums, trumpet and bass guitar).
- We did Bible Quiz competition: Men vs women 21/07/2024)
- We undertook Health talk on diabetes, life choices to gain- (21/07/2024)
- Party in the park, Love & Unity: (21/07/2024).
- Children week: Talent show, talk on “Online Safety- Staying safe online” Week commencing (22/07/2024).
- Vocational skills and apprenticeship workshop /Nikky’s Barbers (31st July 2024 to 2nd August 2024 (barbering skills).
- Fund raising towards church building (25/07/2024).
- Live streaming: Decision Time School of Marriage and Relationship Seminar for over 200 people (10-12th November 2024).
- Weekly Christian Entrepreneurship videos and wisdom nuggets on creating multiple streams of income (Ecclesiastes 11:2).
- Seminar on Mortgages & Property Business (16/07/2023).
- Youth Week: Youth social media & Relationship issues -week commencing (29/08/2024).
- We organised Fruits, Vegetable and Water Party for members and residents (21st Sept 2024).

Objectives for 2024 - 2025

Organise ‘Decision Time Children Creativity and Imagination Competition 2025 for over 50 children (8-18 years old).

- Bible Quiz competition – Church leaders vs Congregation (16/06/2024)

- Bible Quiz competition – Boys vs Girls (14/09/2025)
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- 12 Children continue to learn weekly instruments lessons.
- Commence monthly Teen Service, commencing on 2nd Feb 2025 on Making the Right Choice for Peaceful Living, No Drugs, No Smoking- Out of Crime Out of Prison.
- Fund raising towards church building (1st June 2025).
- Weekly vocational skills and apprenticeship workshop at SSB /Nikky's Barbers (30th July 2025 to 30th August 2025 (barbering skills).
- Weekly Christian Entrepreneurship videos and wisdom nuggets on creating multiple streams of income (Ecclesiastes 11:2).
- Seminar on Mortgages & Property Business (09/03/2025).
Organise Fruits, Vegetable and Water Party for members and residents (21st Sept 2025).
- Live streaming: Decision Time School of Marriage and Relationship Seminar for over 200 people (9th -11th November 2025).
- Multiple Marriage counselling sessions for couples – Pre- and Post marriage counselling.

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 2024 was £52,057 as compared with £44,385 in 2023. This shows an increase in incoming resources more than £7,672 over the previous year. The increase is due to membership commitments towards the church's objects.

Reserves policy

The charity is keeping an appropriate level of reserves to protect itself against any unforeseen eventualities. The charity has the objective to acquire a property and is therefore savings towards the deposits.

Principal funding sources

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

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.

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.

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:



Date: 29/09/2025

Pastor Joyce Owusu-Manu
Chair of Trustees Board

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 2024 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 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: 29/09/2025

DECISION TIME CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR ACCOUNTS PERIOD ENDED 30TH NOVEMBER 2024

	NOTE	GENERAL	RESTRICTED	TOTAL 2024	TOTAL 2023
		£	£	£	£
INCOMING RESOURCES					
Voluntary Income		42,147	0	42,147	44,349
Gift Aid Receipts		0	0	0	0
Other Income		9,909	0	9,909	0
Investment Income			0		36
TOTAL		52,056	0	52,056	44,385
RESOURCES EXPENDED:					
CHARITABLE EXPENDITURE;					
Building Projects		0	0	0	0
Management & Administrations		56,751	0	56,751	33,493
TOTAL		56,751	0	56,751	33,493
NET RESOURCES EXPENDED:		-4,695	0	-4,695	10,892
NET MOVEMENTS FUNDS		0	0	0	0
BALANCE BROUGHT FORWARD		10,892	0	10,892	2,194
NET RESOURCES EXPENSED		0	0	0	0
TOTAL					
BALANCE CARRIED FORWARD		6,197		6,197	10,892

DECISION TIME CHURCH
BALANCE SHEET AS AT 30TH NOVEMBER 2024

	NOTE	£	2024 £	2023 £
Non-Current Assets.				
Tangible Fixed Assets		12,804	12,804	14,892
Investments		0	0	0
Total Non-Current Assets		12,804	12,804	14,892

Current Assets:

Cash at Bank			31,340	33,866
Debtors			0	0
Prepayments (Rent Deposit)			0	0
Gift Aid Receivables				
Total Current Assets			31,340	33,866

CREDITORS:

Amount falling Due within one year:

Professional Fees			300	222
Taxes			0	0
Other Creditors			0	0
Total Current Liabilities			300	222

Net Current Assets

	31,039	48,536
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NET ASSETS

	43,843	48,536
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FUNDS:

Accumulated Funds		48,536	37,648
Surplus for the year		-4,695	10,888
		43,843	48,536

Signed by: 

Name: JOYCE OWUSU-MANU

Position: Chairman of Trustees Board

Date: 29/09/2025

DECISION TIME

NOTES TO THE FINANCIAL STATEMENT – 30TH NOVEMBER 2024

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% reducing balance basis
Equipment	25% reducing balance basis

DECISION TIME CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30th NOVEMBER 2024

INCOMING RESOURCES	General	Restricted	2024 Total	2023 Total
	£	£	£	£
2a Voluntary Income				
Tithes & Offering	40,547		40,547	43,763
Thanksoffering	600		600	445
Gift Aid Returns			0	0
Refunds	1,000		1,000	40
Other Donations	9,909		9,909	100
	52,056	0	52,056	44,349
Building Project:				
Sundry Donations	0	0	0	0
TOTAL	52,056	0	52,056	44,349
Investment Income				
Interest, Dividend and Gains	34		34	36
	34		34	36
TOTALS	52,090		52,090	44,385

DECISION TIME CHURCH
RESOURCES EXPENDED FOR THE YEAR ENDED 30TH NOVEMBER 2024

3 RESOURCES EXPENDED:	2024	2024	2023
	Mgt & Admin	Total	Total
	£	£	£
Rent/Rates/council tax	7,900	7,900	6,000
Welfare	4,186	4,186	7,648
Storage	1,536	1,536	1,193
Music/Media	10,912	10,912	1,624
Social	0	0	850
Travel & Transport	3,084	3,084	2,335
Accountancy	300	300	212
Equipment	0	0	0
Insurance (Building & Car)	395	395	781
Stationery& Postage	2,156	2,156	4,569
Bank Charges	434	434	457
Administration Cost	5,312	5,312	5,105
Telephone/Fax & Internet	844	844	372
Utilities	0	0	0
Donations	500	500	0
Depreciation	13,532	13,532	2,348
Publication	947	947	0
Ministry/Evangelism	4,713	4,713	0
Bin Collections	0	0	0
Staff Wages	0	0	0
Children Ministry		0	0
	56,751	56,751	33,493

DECISION TIME CHURCH
NOTES TO THE ACCOUNTS - 30TH NOVEMBER 2024

4. TANGIBLE FIXED ASSETS:

COST/VALUATION	Musical Ins £	Office Equip £	Media £	TOTAL £
Bal as at 01/12/2023	4,465	968	0	5,433
Additions	2,082	4,200	14,620	20,902
Bal as at 30/11/2024	<u>6,547</u>	<u>5,168</u>	<u>14,620</u>	<u>26,335</u>

DEPRECIATION: (Basis - SL 25%)

Balance as at 01/12/2023	3,837	0	0	3,837
Charge for the year	1,637	1,292	3,655	6,584
Balance as at 30/11/2024	<u>5,474</u>	<u>1,292</u>	<u>6,766</u>	<u>13,532</u>

NET BOOK VALUE

	£	£	£	
Bal as at 30/11/2023	628	0	0	628
Bal as at 30/11/2024	<u>1,073</u>	<u>3,876</u>	<u>7,854</u>	<u>12,804</u>

5. Bank & Cash Balances:

	2024 £	2023 £
Barclays Bank	31,340	33,866
other	0	0
	<u>31,340</u>	<u>33,866</u>

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

	2024 £	2024 £
Professional Service	300	222
Accruals	0	0
	<u>300</u>	<u>222</u>