

CHARITY REGISTRATION NUMBER: NIC100440

Decision Ministries
Unaudited Financial Statements
31 March 2023

AUBREY CAMPBELL & COMPANY

Chartered accountants
631 Lisburn Road
Belfast
BT9 7GT

Decision Ministries

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7

Decision Ministries

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Decision Ministries
Charity registration number	NIC100440
Principal office	76 Ballylintagh Road Hillsborough BT26 6QQ Co Down

The trustees

Mr D Middleton
Mr J Middleton
Mr N Snoddy

Independent examiner	Aubrey Campbell 631 Lisburn Road Belfast BT9 7GT
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Structure, governance and management

Decisions Ministries is a registered charity. It is governed by 3 trustees, being Mr David Middleton, Mr Jonathan Middleton and Mr Neil Snoddy.

Risk Management Statement

The board conducts an ongoing review of the charity's operational risk management processes. Corporate risk is managed by ensuring that appropriate insurance cover is in place, adhering to internal financial controls, and ensuring statutory returns are up to date.

Structure and Management

It is governed by 3 trustees, being Mr David Middleton, Mr Jonathan Middleton and Mr Neil Snoddy. Day to day management of the charity is undertaken by Mr Henry Middleton, an employee of the charity.

The trustees confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the charity has continued to provide public benefits through the programmes and services we offer.

Decision Ministries

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities

Decisions Ministries is a Christian mission whose aim is to work with children and young people living on the streets in Mexico City, providing them with food, clothing and support, and to help them to hear about a loving God who wants to rescue them from their situation, both spiritually and physically. Groups of children and young people living on the streets may comprise those who have been born there, as well as those who have been living there for many years. Survival rates are low due mainly to the unhealthy conditions they are living in, as well as infections and lung and nerve damage secondary to the substances they may take as some form of escape from the reality of the situation.

To this end, the Mission focuses on two areas. Firstly, on the ongoing outreach on the streets of Mexico City to reach those living in dreadful conditions in sewers, derelict buildings, or in makeshift tents. Secondly, to provide a place away from the City where children and young people can have time away from the streets, and where they can be fed, clothed, cared for, and receive Christian love, counsel and support in an environment that is free of drugs, fear and hunger.

The second area of operation is the ongoing development of a piece of land approximately one hour outside the city, outside a small village called Otumba. Mission to Mexico purchased this land a few years ago, and has since engaged local builders to construct a perimeter wall, dormitories, kitchen and dining space and a small building to house caretakers for the property. There has also been construction of a basketball court and an outside shelter, as well as paths, cisterns, showers, bathrooms, etc. It is envisaged that groups of street children will shortly be able to come to the site for camps, where teams of Mexican co-workers will work with them to help them to see other options for their lives apart from the streets.

Decision Ministries funds and supports our Mexican co-workers with support for their own living expenses, and to enable them to provide food, medicines, etc. to the street children. The Mission also provides and maintains 2 cars to enable them to transport large containers of food when visiting the streets

Achievements and performance

During the year, teams supported by the Mission continued to work on the streets of Mexico City, visiting groups of street children and young people, and bringing food, clothing, Christian counsel and support. The teams visit the streets 3-5 times a week, working with several different groups of street children. As well as physical assistance, the team have also been able to help young people who want to leave the streets, either by helping them return to their families, or by supporting them to make the move to settled accommodation.

Decision Ministries

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Financial review

The 2022/23 financial year produced good results for the charity. Decisions Ministries measures its success through the following Key Performance Indicators (KPI's):

Level of Donations

The charity received donations of £51,099 during the 2022/23 financial year, compared to £43,003 in the previous year. This represents an increase of 19%, and we would like to thank all of those people who donated.

Net income and net movement in funds

Despite the increase in donations, the charity incurred a loss of £4,015 for the 2022/23 financial year, compared to a loss of £3,263 in the previous year. However, the charity incurred travel costs of £12,581 in the 2022/23 financial year, compared to £2,382 in 2021/22 financial year.

Plans for future periods

Decisions Ministries intends to carry out further work within Mexico, with the aim to work with children and young people living on the streets in Mexico City, providing them with food, clothing and support, and to help them to hear about a loving God who wants to rescue them from their situation, both spiritually and physically.

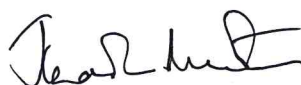
To do this, we rely upon the support of our donors, and again we thank you all for the support that you have given us over the past year.

The trustees' annual report was approved on 12 JAN 2024 and signed on behalf of the board of trustees by:

Mr. David Middleton



Mr. Jonathan Middleton



Mr. Neil Snoddy



Decision Ministries

Independent Examiner's Report to the Trustees of Decision Ministries

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Decision Ministries ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Aubrey Campbell
Independent Examiner

631 Lisburn Road
Belfast
BT9 7GT

Decision Ministries

Statement of Financial Activities

Year ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	51,099	51,099	43,003
Investment income	5	585	585	38
Total income		<u>51,684</u>	<u>51,684</u>	<u>43,041</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	30,997	30,997	19,259
Expenditure on charitable activities	7,8	24,702	24,702	27,044
Total expenditure		<u>55,699</u>	<u>55,699</u>	<u>46,303</u>
Net expenditure and net movement in funds		<u>(4,015)</u>	<u>(4,015)</u>	<u>(3,262)</u>
Reconciliation of funds				
Total funds brought forward		155,786	155,786	159,048
Total funds carried forward		<u>151,771</u>	<u>151,771</u>	<u>155,786</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

Decision Ministries

Statement of Financial Position

31 March 2023

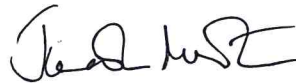
	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	1,374	109
Current assets			
Cash at bank and in hand		150,997	156,227
Creditors: amounts falling due within one year	14	600	550
Net current assets		150,397	155,677
Total assets less current liabilities		151,771	155,786
Net assets		151,771	155,786
Funds of the charity			
Unrestricted funds		151,771	155,786
Total charity funds	15	151,771	155,786

These financial statements were approved by the board of trustees and authorised for issue on 12 JAN 2024, and are signed on behalf of the board by:

Mr D Middleton
Trustee



Mr J Middleton
Trustee



Mr N Snoddy
Trustee



The notes on pages 7 to 13 form part of these financial statements.

Decision Ministries

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 76 Ballylintagh Road, Hillsborough, County Down, BT26 6QQ, N. Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

(a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Decision Ministries

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Decision Ministries

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 25% reducing balance
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Decision Ministries

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	<u>51,099</u>	<u>51,099</u>	<u>43,003</u>	<u>43,003</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>585</u>	<u>585</u>	<u>38</u>	<u>38</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	<u>30,997</u>	<u>30,997</u>	<u>19,259</u>	<u>19,259</u>

Decision Ministries

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Contributions to Fuente de Redencion				
AC Mexico	24,000	24,000	26,350	26,350
Support costs	702	702	694	694
	<u>24,702</u>	<u>24,702</u>	<u>27,044</u>	<u>27,044</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Contributions to Fuente de Redencion				
AC Mexico	24,000	–	24,000	26,350
Governance costs	–	702	702	694
	<u>24,000</u>	<u>702</u>	<u>24,702</u>	<u>27,044</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>457</u>	<u>107</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>550</u>	<u>550</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	<u>12,418</u>	<u>12,339</u>

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff - type 1	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Decision Ministries

Notes to the Financial Statements (continued)

Year ended 31 March 2023

12. Trustee remuneration and expenses

During the current financial year (2021/22: £NIL), none of the trustees received any remuneration.

13. Tangible fixed assets

	Equipment £
Cost	1,353
At 1 April 2022	1,722
Additions	<u>3,075</u>
At 31 March 2023	<u>3,075</u>
Depreciation	1,244
At 1 April 2022	457
Charge for the year	<u>1,701</u>
At 31 March 2023	<u>1,701</u>
Carrying amount	1,374
At 31 March 2023	<u>1,374</u>
At 31 March 2022	<u>109</u>

14. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>600</u>	<u>550</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>155,786</u>	<u>51,684</u>	<u>(55,699)</u>	<u>151,771</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>159,048</u>	<u>43,041</u>	<u>(46,303)</u>	<u>155,786</u>

Decision Ministries

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,373	1,373
Current assets	150,997	150,997
Creditors less than 1 year	(600)	(600)
Net assets	<u>151,770</u>	<u>151,770</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	109	109
Current assets	156,227	156,227
Creditors less than 1 year	(550)	(550)
Net assets	<u>155,786</u>	<u>155,786</u>