



Aid Care Training and Supplies Trust

(ACTS Trust)

Financial Statements

For the Year Ended 31st March 2021

Charity Commission Registration Number 1021042



Aid Care Training and Supplies Trust

Information

Date of Registration	18/05/1993
Charity Registered Number	1021042
Trustees	Mr John C W Kennard (Chair) Mrs Ruth L Brown Mr Christopher Cobbett Mr Bruce Keen
Principal Office	75 Stonehurst Road, Worthing, BN13 1NJ
Bankers	Lloyds Bank PLC, 41 South Street, Worthing, BN11 3AU
Independent Examiner	Ms N Love 32, BN14 7ER



Aid Care Training and Supplies Trust

Report of the Trustees for the year Ended 31st March 2021

ACTS is a Charitable Trust constituted under a Trust Deed dated 25th April 1993. The power of appointing new or additional trustees is vested in the Trustees.

Principle Objectives

The objectives of the charity are:

The advancement of the Christian faith in the United Kingdom and overseas; religious and other education; the relief of the aged, poor, sick and disabled. The trust supports projects in Eastern Europe, Africa and India and the UK in pursuit of its objectives.

Achievements and Performance

Acts achieves its objectives by making donations to partners and partner organisations whose work falls within the scope of the Acts objectives.

This was a difficult year worldwide as the Covid pandemic hit. The trustees maintained communication with partners in Africa, India, Nepal, Romania and here in the UK to find out how best Acts could support them.

Acts was able to support 3 partner organisations in Kolkata, India as they reached out to communities throughout the pandemic and in the aftermath of a devastating cyclone which hit in April 2021. Often working with local authorities, these organisations were able to provide food and other essentials to those in most need, as well as continuing drug and alcohol rehabilitation and education programmes as pandemic regulations allowed.

Acts also supported financially the medical work of Bethany Hospital in Mumbai and rural India.

Acts continued supporting its partners in Nepal, providing the balance of promised funding towards a building which will benefit the local community.

Acts also provided funds to the Luwero Community Project in Uganda which provides housing, education and healthcare for those living in the community as well as running a farm.

Two orphanages in Romania which Acts has had a long term relationship with were also supported financially.

In the UK, Acts made a donation to Dalesdown (Children WorldWide), which provides training for working with children and summer camps for children and young people. This help offset the lack of income due to the pandemic and lockdown.

The trustees keep in close contact with partners and organisations who receive financial donations and receive regular reports and updates. No visits were made to partner organisations during the year to 31st March 2021, due to the Covid pandemic.

Disbursement of funds

During the year, the Trustees have disbursed funds which have assisted in the following:



- Education for children living in slums in Kolkata, India via 3 partner organisations.
- Work with addicts and children living on station platforms and the running of 2 children's homes, through the work of Emmanuel Ministries Calcutta and its sister NGOs.
- Provision of food and practical necessities to communities in Kolkata badly impacted by Covid lockdowns and by cyclone damage
- On-going medical services of Bethany Hospital as it dealt with Covid in Mumbai and rural India.
- Provision of a building for the local community of one of our partners in Nepal.
- Funds to help with the running of various community projects at Luwero in Uganda.
- Provision of childcare at orphanages in Romania.
- Funds to help with the running costs of Dalesdown (Children Worldwide) to help offset the lack of income caused by the pandemic

Serious Incidents

The Trustees recognise their responsibility to report serious incidents to the Charity Commission. There were no such incidents during the year.

Financial Review

Acts currently disburse funds by making grants from monies held in its bank account and on the basis that there is no long-term commitment to any one project. Therefore there is no medium or long-term financial commitment.



Aid Care Training and Supplies Trust

Independent Examiner's Report

I report to the trustees on my examination of the accounts of Aid Care Training and Supplies Trust, Charity Number 1021042 ("the Trust") for the year ended 31st March 2021.

Respective Responsibilities of Trustees and Examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
- Follow the procedures laid down in the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act
- State whether particular matters have come to my attention

Basis of Report

I report in respect of my examination of the Trust's accounts carried out in accordance with the applicable Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes the consideration of unusual items or disclosures in the accounts and seeks explanation from the trustees concerning any such matters. The procedures undertaken do not provide all that would be required in an audit, and consequently, the report is limited to the matters set out in the statement below.

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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: N Love

Date: 27th January 2022

Address: 32, BN14 7ER



Aid Care Training and Supplies Trust

Statement of Financial Activities for the year Ended 31st March 2021

	<i>Note</i>	Unrestricted	Restricted	2021	Unrestricted	Restricted	2020
		Funds	Funds	Total	Funds	Funds	Total
		£	£	£	£	£	£
INCOMING RESOURCES							
Donations	6	49,714	39,564	89,278	15,738	48,696	64,434
RESOURCES EXPENDED							
Charitable Activities	7	52,573	51,195	103,768	10,163	46,957	57,110
Management & Administration		100	321	421	200	215	415
Total Expenditure		52,673	51,516	104,189	10,363	47,162	57,525
Net Movement in Funds		(2,959)	(11,952)	(14,911)	5,375	1,534	6,909
Fund balances b/fwd		25,310	55,947	81,257	19,935	54,413	74,348
Fund balances c/fwd		22,351	43,995	66,346	25,310	55,947	81,257



Aid Care Training and Supplies Trust

Balance Sheet as at 31st March 2021

	<i>Note</i>	Unrestricted	Restricted	2021	Unrestricted	Restricted	2020
		Funds	Funds	Total	Funds	Funds	Total
		£	£	£	£	£	£
Current Assets							
Cash at Bank and In Hand		<u>22,451</u>	<u>43,995</u>	<u>66,446</u>	25,410	55,947	81,357
Total Current Assets					25,410	55,947	81,357
Current Liabilities							
Accruals	2	<u>100</u>		<u>100</u>	100		100
Net Current Assets		<u>22,351</u>	<u>43,995</u>	<u>66,346</u>	25,310	55,947	81,257
Total Assets less Current Liabilities		<u>22,351</u>	<u>43,995</u>	<u>66,346</u>	25,310	55,947	81,257
Funds of the Charity							
Restricted Income Funds			43,995	43,995		55,947	55,947
Unrestricted Income Funds		<u>22,351</u>		<u>22,351</u>	25,310		25,310
Total Charity Funds		<u>22,351</u>	<u>43,995</u>	<u>66,346</u>	25,310	55,947	81,257

The Financial Statements on pages 4 to 7 were approved by the Trustees and signed on their behalf

Signed: Ruth L Brown (Trustee)

Date: 27th January 2022



Aid Care Training and Supplies Trust

Notes to the Accounts for the Year Ended 31st March 2021

1. Accounting Policies

1.1 Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on accounting by Charities.

1.2 Foreign Currency Transactions

The Charity has accounted for its foreign currency transactions during the year by using the exchange rate applicable at the date of transaction. Monetary assets and liabilities held at the balance sheet date have been translated by using the rate applicable at that date. Any differences on exchange have been charged to the Statement of Financial Activities as Charitable Activities.

1.3 Gift Aid Receipts

Receipts from HMRC are only recorded in the accounts when monies are received.

2. Accruals

Included in Accruals and in Management and Administration costs were

Accountancy and Independent Examination

2021	2020
£	£
<u>100</u>	<u>100</u>

3. Public Benefit

The charity acknowledges it's requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

4. Reserves Policy

Because the Charity employs no staff and does not rent premises and relies upon public subscription in order to fund home and overseas philanthropic ventures the trustees have considered against tying up unnecessary funds into any general or specific reserves other than to ring fence restricted donations which are disbursed only to the areas for which they were given.

5. Trustees and Other Related Parties

During the year £1,490 was received from trustees (2020: £768).
No costs were paid to trustees during the year.



Aid Care Training and Supplies Trust

Notes to the Accounts for the Year ended 31st March 2021

	2021	2020
	£	£
6. Income		
Restricted income		
India		
Dehradun	60	55
Jaynie's Children Home	1,835	2,605
Emmanuel Ministries Calcutta	13,700	13,740
Pandemic Relief	4,765	-
Cyclone Relief	11,810	-
General	40	4,495
	32,210	20,895
Nepal	-	20,000
Uganda	1,150	4,020
Europe	6,204	3,781
Unrestricted income	49,714	15,738
	89,278	64,434
7. Charitable activities expended		
Project Costs – Europe		
UK	10,000	500
Romania	3,822	3,010
Project Costs - Africa and Asia		
Uganda	-	5,000
Nepal	15,000	5,000
Tanzania	1,500	-
India		
Emmanuel Ministries Calcutta	41,265	22,600
Jaynie's Children's Home	-	15,000
Kolkata City Mission	6,181	3,000
Momentum	5,000	3,000
Bethany Hospital	20,000	-
Compassion Service India	1,000	-
	73,446	
	103,768	57,110

