



Aid Care Training and Supplies Trust

(ACTS Trust)

Financial Statements

For the Year Ended 31st March 2022

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 2022

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.

There were continued difficulties this year with the ongoing effects of the Covid pandemic. The trustees kept in communication with our partners in Africa, India, Nepal and Romania so that they could make decisions about how best to achieve the trust's objectives through these organisations.

Acts was able to offer further support to 2 partner organisations in Kolkata, India as they continued their work among the most disadvantaged and marginalised communities.

Acts also provided further 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.

The two orphanages in Romania were also provided with more funds to help with their ongoing running costs.

Our partners in Tanzania are now also working in Kenya and Acts were able to provide a donation to that work.

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 2022, 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.
- Work with addicts and with children living on station platforms in Kolkata
- The running of 2 children's homes, through the work of Emmanuel Ministries Calcutta and its sister NGOs.
- Health care support, including HIV, for marginalised communities in India.
- Funds to help with the running of various community projects at Luwero in Uganda.



- A donation towards training pastoral leaders in Kenya
- Provision of childcare at orphanages in Romania

During the year, a number of our partner organisations were required to change their bank accounts to comply with local legislation. This meant that for some part of the year, while this process was undertaken, Acts were unable to send donations as frequently as in prior years.

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 2022.

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: 23rd December 2022

Address: 32, BN14 7ER



Aid Care Training and Supplies Trust

Statement of Financial Activities for the year Ended 31st March 2022

| | <i>Note</i> | Unrestricted | Restricted | 2022 | Unrestricted | Restricted | 2021 |
|------------------------------|-------------|----------------------|----------------------|----------------------|--------------|------------|------------|
| | | Funds | Funds | Total | Funds | Funds | Total |
| | | £ | £ | £ | £ | £ | £ |
| INCOMING RESOURCES | | | | | | | |
| Donations | 6 | <u>28,017</u> | <u>29,575</u> | <u>57,592</u> | 49,714 | 39,564 | 89,278 |
| RESOURCES EXPENDED | | | | | | | |
| Charitable Activities | 7 | 9,212 | 20,743 | 29,955 | 52,573 | 51,195 | 103,768 |
| Management & Administration | | <u>100</u> | <u>218</u> | <u>318</u> | <u>100</u> | <u>321</u> | <u>421</u> |
| Total Expenditure | | 9,312 | 20,961 | 30,273 | 52,673 | 51,516 | 104,189 |
| Net Movement in Funds | | 18,705 | 8,614 | 27,319 | (2,959) | (11,952) | (14,911) |
| Fund balances b/fwd | | <u>22,351</u> | <u>43,995</u> | <u>66,346</u> | 25,310 | 55,947 | 81,257 |
| Fund balances c/fwd | | <u>41,056</u> | <u>52,609</u> | <u>93,665</u> | 22,351 | 43,995 | 66,346 |



Aid Care Training and Supplies Trust

Balance Sheet as at 31st March 2022

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2022 Total £ | Unrestricted Funds £ | Restricted Funds £ | 2021 Total £ |
|--|------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Current Assets | | | | | | | |
| Cash at Bank and In Hand | | <u>41,156</u> | <u>52,609</u> | <u>93,765</u> | 22,451 | 43,995 | 66,446 |
| Total Current Assets | | 41,156 | 52,609 | 93,765 | 25,451 | 43,995 | 66,446 |
| Current Liabilities | | | | | | | |
| Accruals | 2 | <u>100</u> | | <u>100</u> | 100 | | 100 |
| Net Current Assets | | <u>41,056</u> | <u>52,609</u> | <u>93,665</u> | 22,351 | 43,995 | 66,346 |
| Total Assets less Current Liabilities | | <u>41,056</u> | <u>52,609</u> | <u>93,665</u> | 22,351 | 43,995 | 66,346 |
| Funds of the Charity | | | | | | | |
| Restricted Income Funds | | | <u>52,609</u> | <u>52,609</u> | | 43,995 | 43,995 |
| Unrestricted Income Funds | | <u>41,056</u> | | <u>41,056</u> | 22,351 | | 22,351 |
| Total Charity Funds | | <u>41,056</u> | <u>52,609</u> | <u>93,665</u> | 22,351 | 43,995 | 66,346 |

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

Signed: Ruth L Brown (Trustee)

Date: 23rd December 2022



Aid Care Training and Supplies Trust

Notes to the Accounts for the Year Ended 31st March 2022

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- £100 (2021: £100)

3. Public Benefit

The charity acknowledges its 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 £940 was received from trustees (2021:£1,490).

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 2022

| | 2022 | 2021 |
|--|---------------|----------------|
| | £ | £ |
| 6. Income | | |
| Restricted income | | |
| India | | |
| Dehradun | 60 | 60 |
| Jaynie's Children Home | 1,605 | 1,835 |
| Emmanuel Ministries Calcutta | 18,190 | 13,700 |
| Pandemic Relief | - | 4,765 |
| Cyclone Relief | - | 11,810 |
| General | 3,200 | 40 |
| | 23,055 | 32,210 |
| Uganda | 5,200 | 1,150 |
| Europe | 1,320 | 6,204 |
| Unrestricted income | 28,017 | 49,714 |
| | 57,592 | 89,278 |
| 7. Charitable activities expended | | |
| Project Costs – Europe | | |
| UK | - | 10,000 |
| Romania | 4,000 | 3,822 |
| Project Costs - Africa and Asia | | |
| Uganda | 6,000 | - |
| Nepal | - | 15,000 |
| Tanzania | - | 1,500 |
| Kenya | 1,220 | - |
| India | | |
| Emmanuel Ministries Calcutta | 15,620 | 41,265 |
| Kolkata City Mission | 3,115 | 6,181 |
| Momentum | - | 5,000 |
| Bethany Hospital | - | 20,000 |
| Compassion Service India | - | 1,000 |
| | 18,735 | |
| | 29,955 | 103,768 |

