



Aid Care Training and Supplies Trust

(ACTS Trust)

Financial Statements

For the Year Ended 31st March 2023

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 2023

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.

The trustees continued to work with and support our partners in Romania and India.

Acts was able to offer support to 3 partner organisations in Kolkata, India as they continued their work among the most disadvantaged and marginalised communities.

The chair of trustees visited the orphanages in Romania supported by the trust. Having heard his report, the trustees agreed to fund much needed refurbishment works at both orphanages.

This year Acts supported a local Sussex organisation which provides practical items and food to local people in need. In addition, Acts were able to offer support to three UK charities for their work in various regions of Europe and the near East. These charities work with displaced people and Acts' support focussed on relief work in Ukraine, and regions affected by earthquakes in Turkey and Syria.

During the year, Acts received 2 substantial legacies totalling £69,518. The trustees are endeavouring to ensure these funds are disbursed to projects of special interest to the donors. Therefore the capital works at the Romanian orphanages has been funded by one of these legacies.

The trustees keep in close contact with partners and organisations who receive financial donations and receive regular reports and updates.

Disbursement of funds

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

- Education for disadvantaged children 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.



- A donation towards humanitarian relief work in Ukraine.
- Provision of funds for capital work to improve two orphanages in Romania.
- Donations towards humanitarian relief work in Turkey and Syria.
- Provision of practical items and food to people in need in Sussex, UK

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 2023.

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: 18th December 2023

Address: 32, BN14 7ER



Aid Care Training and Supplies Trust

Statement of Financial Activities for the year Ended 31st March 2023

	<i>Note</i>	Unrestricted	Restricted	2023	Unrestricted	Restricted	2022
		Funds	Funds	Total	Funds	Funds	Total
		£	£	£	£	£	£
INCOMING RESOURCES							
Donations	6	90,756	6,500	97,256	28,017	29,575	57,592
RESOURCES EXPENDED							
Charitable Activities	7	40,281	14,334	54,615	9,212	20,743	29,955
Management & Administration		180	1,325	1,505	100	218	318
Total Expenditure		40,461	15,569	56,129	9,312	20,961	30,273
Net Movement in Funds		50,295	(9,159)	41,136	18,705	8,614	27,319
Fund balances b/fwd		41,056	52,609	93,665	22,351	43,995	66,346
Fund balances c/fwd		91,351	43,450	134,801	41,056	52,609	93,665



Aid Care Training and Supplies Trust

Balance Sheet as at 31st March 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
Current Assets							
Cash at Bank and In Hand		<u>91,451</u>	<u>43,450</u>	<u>134,901</u>	41,156	52,609	<u>93,765</u>
Total Current Assets		91,451	43,450	134,901	41,156	52,609	93,765
Current Liabilities							
Accruals	2	<u>100</u>		<u>100</u>	100		<u>100</u>
Net Current Assets		<u>91,351</u>	<u>43,450</u>	<u>134,801</u>	41,056	52,609	<u>93,665</u>
Total Assets less Current Liabilities		<u>91,351</u>	<u>43,450</u>	<u>134,801</u>	41,056	52,609	<u>93,665</u>
Funds of the Charity							
Restricted Income Funds			<u>43,450</u>	<u>43,450</u>		52,609	<u>52,609</u>
Unrestricted Income Funds		<u>91,351</u>		<u>91,351</u>	41,056		<u>41,056</u>
Total Charity Funds		<u>91,351</u>	<u>43,450</u>	<u>134,801</u>	41,056	52,609	<u>93,665</u>

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

Signed: Ruth L Brown (Trustee)

Date: 18th December 2023



Aid Care Training and Supplies Trust

Notes to the Accounts for the Year Ended 31st March 2023

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

2023	2022
£	£
<u>100</u>	<u>100</u>

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, 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 £540 was received from trustees (2022: £940).

Travel costs of £1,325 were paid to trustees during the year.



Aid Care Training and Supplies Trust

Notes to the Accounts for the Year ended 31st March 2023

		2023	2022
		£	£
6. Income			
Restricted income			
India			
Dehradun	60		60
Jaynie's Children Home	-		1,605
Emmanuel Ministries Calcutta	4,390		18,190
General	1,500		3,200
		5,950	23,055
Uganda - Luwero		-	5,200
Europe		550	1,320
Unrestricted income		90,756	28,017
		97,256	57,592
7. Charitable activities expended			
Project Costs Europe			
Romania		16,000	4,000
United Kingdom		11,000	-
Project Costs - Africa and Asia			
Uganda		-	6,000
Kenya			1,220
India			
Emmanuel Ministries Calcutta	20,000		15,620
Kolkata City Mission	3,000		3,115
Christian Social Services	4,615		
		27,615	
		54,615	29,955