



**Aid Care Training and Supplies Trust**

**(ACTS Trust)**

**Financial Statements**

**For the Year Ended 31<sup>st</sup> March 2024**

**Charity Commission Registration Number 1021042**



## **Aid Care Training and Supplies Trust**

### **Information**

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



## **Aid Care Training and Supplies Trust**

### **Report of the Trustees for the year Ended 31<sup>st</sup> March 2024**

ACTS is a Charitable Trust constituted under a Trust Deed dated 25<sup>th</sup> 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, Africa and India.

During the year Acts was pleased to support four partner organisations in India as they continued their work among the most disadvantaged and marginalised communities. The projects run by these organisations include formal and informal education, rehabilitation from addiction, health clinics including support for people who are HIV positive and shelters for the homeless.

Two of the trustees visited Kolkata in February 2024 where they spent time at projects Acts supports. They were able to observe the projects in action and hear from both workers and beneficiaries about the challenges and positive outcomes from these projects. The trustees were given access to accounts and financial audits to ensure donations have been used as directed.

The head of a the Luwero Project in Uganda was in the UK during the year and gave an exciting and informative presentation on plans for the expansion of farming at Luwero. The plan is that this expansion will enable Luwero to become self-sustaining. Luwero is a village founded some 10 years ago. It now comprises education facilities including vocational training, health facilities, a church and a farm. Acts has made a contribution to this new development.

The trustees keep in close contact with all 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 India.
- Rehabilitation work with addicts.
- Practical support for homeless children and their families.
- The running of 2 children's homes in Kolkata. These homes closed in December 2023 and a new programme was instituted offering holistic support to children and their families.
- Health care support, including HIV, for marginalised communities in India.



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- The purchase of land to be used for farming in Luwero, Uganda
- Provision of funds for to two orphanages in Romania.
- Bible Conference and Training Facilities in Tanzania.

### **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.

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## **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 2024.

#### **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:** 30th December 2024

**Address:** 32, BN14 7ER



**Aid Care Training and Supplies Trust**

**Statement of Financial Activities for the year Ended 31<sup>st</sup> March 2024**

	<i>Note</i>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>
		<b>Funds</b>	<b>Funds</b>	<b>Total</b>	<b>Funds</b>	<b>Funds</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>							
<b>Donations</b>	<b>6</b>	<b>23,794</b>	<b>23,475</b>	<b>47,269</b>	90,756	6,500	97,256
<b>RESOURCES EXPENDED</b>							
Charitable Activities	7	24,630	30,166	54,796	40,281	14,334	54,615
Management & Administration		100	2,144	2,244	180	1,325	1,505
<b>Total Expenditure</b>		<b>24,730</b>	<b>32,310</b>	<b>57,040</b>	40,461	15,569	56,129
<b>Net Movement in Funds</b>		<b>(936)</b>	<b>(8,835)</b>	<b>(9,771)</b>	50,295	(9,159)	41,136
<b>Fund balances b/fwd</b>		<b>91,351</b>	<b>43,450</b>	<b>134,801</b>	41,056	52,609	93,665
<b>Fund balances c/fwd</b>		<b>90,415</b>	<b>34,615</b>	<b>125,030</b>	91,351	43,450	134,801



## Aid Care Training and Supplies Trust

### Balance Sheet as at 31<sup>st</sup> March 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total £	Unrestricted Funds £	Restricted Funds £	2023 Total £
<b>Current Assets</b>							
Cash at Bank and In Hand		<u>90,758</u>	<u>34,615</u>	<u>125,373</u>	91,451	43,450	134,901
<b>Total Current Assets</b>		<b>90,758</b>	<b>34,615</b>	<b>125,373</b>	91,451	43,450	134,901
<b>Current Liabilities</b>							
Accruals	2	<u>343</u>		<u>343</u>	100		<u>100</u>
<b>Net Current Assets</b>		<u>90,415</u>	<u>34,615</u>	<u>125,030</u>	91,351	43,450	134,801
<b>Total Assets less Current Liabilities</b>		<u>90,415</u>	<u>34,615</u>	<u>125,030</u>	92,351	43,450	<u>134,801</u>
<b>Funds of the Charity</b>							
Restricted Income Funds			<u>34,615</u>	<u>34,615</u>		43,450	43,450
Unrestricted Income Funds		<u>90,415</u>		<u>90,415</u>	91,351		<u>91,351</u>
<b>Total Charity Funds</b>		<u>90,415</u>	<u>34,615</u>	<u>125,030</u>	91,351	43,450	<u>134,801</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: 30<sup>th</sup> December 2024



## Aid Care Training and Supplies Trust

### Notes to the Accounts for the Year Ended 31<sup>st</sup> March 2024

#### 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 were Accountancy and independent Examination:

2024	2023
£	£
<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 £550 was received from trustees (2023: £540).

Travel expenses of £2,089 were paid to trustees during the year (2023: £1,325)



## Aid Care Training and Supplies Trust

### Notes to the Accounts for the Year ended 31<sup>st</sup> March 2024

		2024	2023
		£	£
<b>6. Income</b>			
<b>Restricted income</b>			
<b>India</b>			
Dehradun	60		60
Emmanuel Ministries Calcutta	15,304		4,390
General	7,100		1,500
		<b>22,464</b>	<b>5,950</b>
Uganda - Luwero		<b>708</b>	-
Europe Fund		<b>303</b>	550
Unrestricted income		<b>23,794</b>	90,756
		<b>47,269</b>	97,256
<b>7. Charitable activities expended</b>			
<b>Project Costs Europe</b>			
Romania		<b>3,378</b>	16,000
United Kingdom		-	11,000
<b>Project Costs - Africa and Asia</b>			
Uganda		<b>10,000</b>	-
Tanzania		<b>500</b>	-
<b>India</b>			
Emmanuel Ministries Calcutta	30,075		20,000
Dehradun	243		
Kolkata City Mission	9,100		3,000
Christian Social Services	1,500		4,615
		<b>40,918</b>	
		<b>54,796</b>	54,615