



Aid Care Training and Supplies Trust

(ACTS Trust)

Financial Statements

For the Year Ended 31st March 2025

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 2025

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 Asia 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. During the year, the trustees worked with and supported partners in Romania, Uganda, Nepal and India.

Acts supported four partner organisations in India as they continued their work among the most disadvantaged and marginalised communities. These organisations run programmes which include formal and informal education, rehabilitation from addiction, health clinics including support for people who are HIV positive, day care for children and shelters for the homeless.

One of our partner organisations in India has been running a school in a rural area, about 3 hours travel from Kolkata. The school is preparing to apply for government accreditation so that it can run standard national approved exams. This process involves capital expenditure as well as on-going running costs and, following an appeal to Acts, the trustees were pleased to support this project with a donation to help meet current costs and to set aside a further £14,000 for future costs towards accreditation. Furthermore, Acts' donors have given the trust specific donations for this project. The trustees have been kept informed on progress made at the school with regular update reports including photographs of capital works carried out.

Another of Acts' partner organisations in India set up a new programme which provides day-care for children. This project gives the children attending a safe space and enables their adult carers to work and so provide for their families. The programme includes giving the children nutritious food, hygiene education and tuition as well as fun and games. The trustees are pleased to have continued supporting this organisation with financial donations this year.

During the year, the chair of trustees (John) was able to visit both Romania and Uganda.

In Romania, he spent time at the orphanage which was the project that led to Acts Trust being established. Due to new regulations the home can now only accommodate half the previous number of children and has therefore had its local authority subsidy halved. John was able to report back positively to the trustees on both the capital work carried out, which the trust has donated to, as well as the on-going day-to-day work of this and a second orphanage supported financially by Acts.

In Uganda, John spent time at the Luwero, another project which Acts has supported over many years.



The report to the trustees from this visit demonstrated the impact and value of the work the trust has donated to.

During the year, the trustees maintained close contact with, and received report from, partners and organisations who received financial donations but who we were not able to visit during the year.

Disbursement of funds

This year the trustees have disbursed funds which have assisted in the following:

- Education for disadvantaged children in India including funds to assist a school in acquiring government accreditation.
- Rehabilitation work with addicts.
- Practical day-care and support for vulnerable children and their families.
- Training and work opportunities for women living in vulnerable circumstances.
- Health care support, including HIV, for marginalised communities in India.
- Provision of funds for two orphanages in Romania.

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 registered with Recycle 4 Charity and Benefact this year.

The trust disburses 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.

However, the trustees have set aside £14,000 from restricted funds which were donated for work with children. This amount is ring-fenced for helping Kolkata City Mission achieve government accreditation for Manthano Modern School.



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 2025.

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: 12th January 2026

Address: 32, BN14 7ER



Aid Care Training and Supplies Trust

Statement of Financial Activities for the year Ended 31st March 2025

	<i>Note</i>	Unrestricted	Restricted	2025	Unrestricted	Restricted	2024
		Funds	Funds	Total	Funds	Funds	Total
		£	£	£	£	£	£
INCOMING RESOURCES							
Donations	6	38,324	23,766	62,090	23,794	23,475	47,269
RESOURCES EXPENDED							
Charitable Activities	7	41,596	14,502	56,098	24,630	30,166	54,796
Management & Administration		100	221	321	100	2,144	2,244
Total Expenditure		41,696	14,723	56,419	24,730	32,310	57,040
Net Movement in Funds		(3,372)	9,043	5,671	(936)	(8,835)	(9,771)
Fund balances b/fwd		90,415	34,615	125,030	91,351	43,450	134,801
Fund balances c/fwd		87,043	43,658	130,701	90,415	34,615	125,030



Aid Care Training and Supplies Trust

Balance Sheet as at 31st March 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total £	Unrestricted Funds £	Restricted Funds £	2024 Total £
Current Assets							
Cash at Bank and In Hand		<u>87,143</u>	<u>43,658</u>	<u>130,801</u>	90,758	34,615	125,373
Total Current Assets		87,143	43,658	130,801	90,758	34,615	125,373
Current Liabilities							
Accruals	2	<u>100</u>		<u>100</u>	343		<u>343</u>
Net Current Assets		87,043	43,658	130,701	90,415	34,615	125,030
Total Assets less Current Liabilities		87,043	43,658	130,701	90,415	34,615	125,030
Funds of the Charity							
Restricted Income Funds			<u>43,658</u>	<u>43,658</u>		34,615	34,615
Unrestricted Income Funds		<u>87,043</u>		<u>87,043</u>	90,415		90,415
Total Charity Funds		87,043	43,658	130,701	90,415	34,615	125,030

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

Signed: Ruth L Brown (Trustee)

Date: 12th January 2026



Aid Care Training and Supplies Trust

Notes to the Accounts for the Year Ended 31st March 2025

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:

2025	2024
£	£
<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 donations of £1,120 were received from trustees (2024: £550). No travel expenses were paid to trustees during the year (2024: £2,089)



Aid Care Training and Supplies Trust

Notes to the Accounts for the Year ended 31st March 2025

	2025	2024
	£	£
6. Income		
Restricted income		
India		
Dehradun	60	60
Kolkata City Mission	9,760	6,350
Christian Social Services	750	750
Emmanuel Ministries Calcutta	8,421	15,304
	<hr/>	<hr/>
	18,991	22,464
Uganda - Luwero	815	708
Europe Fund	3,960	303
Unrestricted income	38,324	23,794
	<hr/>	<hr/>
	62,090	47,269
7. Charitable activities expended		
Project Costs Europe		
Romania	6,598	3,378
Project Costs - Africa and Asia		
Uganda	-	10,000
Tanzania	-	500
Nepal	1,500	-
India		
Yafe House	1,500	-
Emmanuel Ministries Calcutta	26,000	30,075
Dehradun	-	243
Kolkata City Mission	19,000	9,100
Christian Social Services	1,500	1,500
	<hr/>	<hr/>
	48,000	41,918
	<hr/>	<hr/>
	56,098	54,796