Acts Community Church Ltd

Company No. -7175059 Charity No. -1136590

Registered address 236 - 237 East Road Tylorstown, Ferndale,CF43 3DA

Trustees' Annual Report

For the period 01.01.2025 to 31.12.2025

The Trustees - Stephen David Evans - David Thomas - Julian Harris — Gena Harris

Acts Community Church Ltd is a company limited by guarantee. The Memorandum and Articles of Association is the governing document. The Spiritual Leadership comprises of Stephen David Evans

The initial Trustees were appointed by the Spiritual Leadership and were named in the governing document. Subsequent trustees are appointed by a resolution of the Trustees. The Trustees shall fulfil their legal duties having due regard to the spiritual direction of the Church as set from time to time by the Spiritual Leadership acting always in accordance with the requirements of the Memorandum, Articles and the general law

The Church continues for the benefit of the public and to promote the Objects and subscribe to the Vision statements as shown below.

OBJECTS

- to serve build and transform our community by being totally committed to unconditionally serving, supporting and investing in people of all faith groups and beliefs and those with none.
- to advance the Christian faith in accordance with the Statement of Beliefs and Vision Statement in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; • to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counseling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; and • to advance education including the provision of after school clubs, seminars, courses, teaching for illiterate or innumerate adults to read, write or understand maths, mentoring and coaching, supporting parents to engage more with their children's education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; • the prevention or relief of poverty and the relief of social disadvantage including through the provision of debt counselling, money management advice and training to adults and children; and by the provision of items such as food, fuel, furniture, bedding, clothing, heating appliances, washing machines, fridges in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; and

- the promotion of community participation in healthy recreation in particular by the provision of facilities for playing of football.

VISION

- To bring transformation to our community
- To be totally committed to unconditionally loving and serving both our God and our community
- To promote Christian principles of compassion, honesty, integrity, openness, kindness and care of all people regardless of their backgrounds or beliefs
- To equip people for life.

The Church runs a Warm Welcome free space on Mondays and Wednesdays and Café Croeso on Fridays.

The Church has also started after schools clubs on Mondays and Wednesdays.

The Church is continuing to run the Rhondda Foodbank which is a franchise of the Trussell Trust. Rhondda Foodbank has 5 distribution centres and fed 2493 adults and 1476 children during the year..

The Church is continually applying for funding to enable all the proposed projects and uses as set out in the business plan to be achieved

The accounts for the period from 01/01/2025 to 31/12/2025 were independently examined and following discussions the Trustees found that there were no matters issues or concerns raised.

.Declaration

The Trustees declare that on 02/09/2026 they approved the above report

Signed on behalf of all Trustees



F

David Michael Thomas

Charity Registration No. 1136590

Company Registration No. 07175059 (England and Wales)

ACTS COMMUNITY CHURCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ACTS COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Director	Mr S Evans Mr D Thomas Mrs G Harris Mr J Harris
Secretary	Mr D Thomas
Charity number	1136590
Company number	07175059
Registered office	236-237 East Road Tylorstown RCT CF43 3DA
Independent examiner	Young & Phillips Limited 77 Bute Street Treorchy Rhondda Cynon Taff CF42 6AH

ACTS COMMUNITY CHURCH

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ACTS COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTOR OF ACTS COMMUNITY CHURCH

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 2 to 10.

Respective responsibilities of director and examiner

The director, who are also the directors of Acts Community Church for the purposes of company law, are responsible for the preparation of the accounts. The director consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

(i) examine the accounts under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general 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 those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's qualified statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has not been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

  (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Young & Phillips

Young & Phillips Limited

ACCA
77 Bute Street
Treorchy
Rhondda Cynon Taff
CF42 6AH

Dated: 24 August 2026

ACTS COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:					
Charitable activities					
Acts Church	3	85,351	34,435	119,786	63,579
Rhondda Foodbank	3	25,998	-	25,998	71,229
Caffi Croeso	3	8,676	-	8,676	7,905
Fundraising	4	2,614	-	2,614	470
Total income		122,639	34,435	157,074	143,183
Expenditure on:					
Raising funds	5	882	-	882	882
Charitable activities	6	82,943	71,291	154,234	143,369
Total resources expended		83,825	71,291	155,116	144,251
Net income/(expenditure) for the year/ Net movement in funds		38,814	(36,856)	1,958	(1,068)
Fund balances at 1 January 2025		189,975	72,530	262,505	263,573
Fund balances at 31 December 2025		228,789	35,674	264,463	262,505

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ACTS COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**10**		12,532		2,008
Current assets					
Debtors	**12**	923		2,723	
Cash at bank and in hand		273,389		258,656	
		274,312		261,379	
Creditors: amounts falling due within one year	**13**	22,381		882	
Net current assets			251,931		260,497
Total assets less current liabilities			264,463		262,505
Income funds					
Restricted funds			35,674		72,530
Unrestricted funds			228,789		189,975
			264,463		262,505

For the financial year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on ..... and are signed on its behalf by:

.....
Mr D Thomas
Director

Company Registration No. 07175059

ACTS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

Acts Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is 236-237 East Road, Tylorstown, RCT, CF43 3DA.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the director have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the director in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	3years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Acts Church	Rhondda Foodbank	Caffi Croeso	Total	2024
	£	£	£	£	£
Sales	-	-	8,143	8,143	7,273
Donations	68,289	24,762	533	93,584	64,923
Rental refund	-	-	-	-	140
Grants	34,435	1,236	-	35,671	59,877
Rental income	-	-	-	-	10,500
Gift Aid	17,062	-	-	17,062	-
	119,786	25,998	8,676	154,460	142,713
Analysis by fund					
Unrestricted funds	85,351	25,998	8,676	120,025	
Restricted funds	34,435	-	-	34,435	
	119,786	25,998	8,676	154,460	
For the year ended 31 December 2024					
Unrestricted funds	35,054	44,377	7,905		87,336
Restricted funds	28,525	26,852	-		55,377
	63,579	71,229	7,905		142,713

4 Fundraising

	Unrestricted funds	Total 2024
	£	£
Fundraising events	2,614	470
For the year ended 31 December 2024	470	470

5 Raising funds

	Unrestricted funds	Total 2024
	£	£
Trading costs		
Goverance costs	882	882
	882	882

5 Raising funds (Continued)

For the year ended 31 December 2024		
Trading costs	882	882

6 Charitable activities

	Acts Church	Rhondda Foodbank	Caffi Croeso	Total	2024
	£	£	£	£	£
Staff costs	63,425	31,726	-	95,151	79,444
Depreciation and impairment	8,274	-	-	8,274	2,008
Direct expenses	151	326	5,280	5,757	4,899
Gifts and donations	1,800	25	1,133	2,958	3,813
Outreach and events	2,807	-	-	2,807	1,488
Light, heat and rates	3,076	6,216	-	9,292	3,945
Rent	-	9,158	-	9,158	16,590
Telephone	2,089	115	-	2,204	3,325
Legal & professional fees	339	630	13	982	5,231
Equipment and equipment hire	3,083	-	861	3,944	4,775
Insurances	2,973	-	-	2,973	2,747
Software, printing and staionery	114	147	93	354	473
Repair & renewals	1,397	4,736	620	6,753	9,065
Licences & subsciptions	402	-	-	402	525
Cleaning	348	81	68	497	647
Motor and travel expenses	-	2,728	-	2,728	4,070
Clothing	-	-	-	-	24
Volunteer expenses	-	-	-	-	300
	90,278	55,888	8,068	154,234	143,369
	90,278	55,888	8,068	154,234	143,369
Analysis by fund					
Unrestricted funds	32,857	42,018	8,068	82,943	
Restricted funds	57,421	13,870	-	71,291	
	90,278	55,888	8,068	154,234	
For the year ended 31 December 2024					
Unrestricted funds	23,916	36,287	7,025		67,228
Restricted funds	47,609	28,532	-		76,141
	71,525	64,819	7,025		143,369

8 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
	7	5

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2025	6,024
Additions	18,798
At 31 December 2025	24,822
Depreciation and impairment	
At 1 January 2025	4,016
Depreciation charged in the year	8,274
At 31 December 2025	12,290
Carrying amount	
At 31 December 2025	12,532
At 31 December 2024	2,008

11 Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Cash at bank and hand	271,589	261,379
Carrying amount of financial liabilities		
Creditors	9,849	882

12 Debtors

	2025 £	2024 £
Amounts falling due after one year:		
Other debtors	923	2,723

13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Government grants	14	12,532	-
Other creditors		8,967	-
Accruals and deferred income		882	882
		22,381	882

14 Government grants

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
	12,532	-

Grants received during 2025 for softplay and a dishwasher have been defered and recognised in the profit and loss in line with the depreciation of the assets. The amount received was £18,798. The amount shown in the current year is £6,266 (2024 nil)

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2025	Movement in funds: Incoming resources	Resources expended	Balance at 31 December 2025
	£	£	£	£
Mosawi grant	20,083	-	-	20,083
National Lottery grant	22,985	29,650	(52,635)	-
RCT Warm welcome	-	1,500	(1,500)	-
RCT Shared Prosperity Grant	-	15,817	(15,817)	-
Trussell Trust property grant	24,750	-	(9,157)	15,593
Windfarm grant	2,500	-	(2,500)	-
Trussell Trust wages grant	2,212	-	(2,212)	-
	72,530	46,967	(83,821)	35,676

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http://www.virtualcabinetportal.com/WhatIsUTC

Signature 1

Signed by David Thomas using authentication code bG8/ZGFLNcKjMWR4IQ== at IP address 86.150.90.183, on 2026/09/02 06:57:34 Z.

David Thomas's e-mail address is: davidthomas1955@btinternet.com.

Charity Registration No. 1136590

Company Registration No. 07175059 (England and Wales)

ACTS COMMUNITY CHURCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ACTS COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Director	Mr S Evans Mr D Thomas Mrs G Harris Mr J Harris
Secretary	Mr D Thomas
Charity number	1136590
Company number	07175059
Registered office	236-237 East Road Tylorstown RCT CF43 3DA
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ACTS COMMUNITY CHURCH

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ACTS COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTOR OF ACTS COMMUNITY CHURCH

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 2 to 10.

Respective responsibilities of director and examiner

The director, who are also the directors of Acts Community Church for the purposes of company law, are responsible for the preparation of the accounts. The director consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

(i) examine the accounts under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general 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 those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's qualified statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has not been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

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  (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

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(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Young & Phillips

Young & Phillips Limited

ACCA
77 Bute Street
Treorchy
Rhondda Cynon Taff
CF42 6AH

Dated: 24 August 2026

ACTS COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

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The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ACTS COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
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Current assets					
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		274,312		261,379	
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Net current assets			251,931		260,497
Total assets less current liabilities			264,463		262,505
Income funds					
Restricted funds			35,674		72,530
Unrestricted funds			228,789		189,975
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For the financial year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on ..... and are signed on its behalf by:

.....
Mr D Thomas
Director

Company Registration No. 07175059

ACTS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

Acts Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is 236-237 East Road, Tylorstown, RCT, CF43 3DA.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the director have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the director in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	3years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Acts Church	Rhondda Foodbank	Caffi Croeso	Total	2024
	£	£	£	£	£
Sales	-	-	8,143	8,143	7,273
Donations	68,289	24,762	533	93,584	64,923
Rental refund	-	-	-	-	140
Grants	34,435	1,236	-	35,671	59,877
Rental income	-	-	-	-	10,500
Gift Aid	17,062	-	-	17,062	-
	119,786	25,998	8,676	154,460	142,713
Analysis by fund					
Unrestricted funds	85,351	25,998	8,676	120,025	
Restricted funds	34,435	-	-	34,435	
	119,786	25,998	8,676	154,460	
For the year ended 31 December 2024					
Unrestricted funds	35,054	44,377	7,905		87,336
Restricted funds	28,525	26,852	-		55,377
	63,579	71,229	7,905		142,713

4 Fundraising

	Unrestricted funds	Total 2024
	£	£
Fundraising events	2,614	470
For the year ended 31 December 2024	470	470

5 Raising funds

	Unrestricted funds	Total 2024
	£	£
Trading costs		
Goverance costs	882	882
	882	882

5 Raising funds (Continued)

For the year ended 31 December 2024		
Trading costs	882	882

6 Charitable activities

	Acts Church	Rhondda Foodbank	Caffi Croeso	Total	2024
	£	£	£	£	£
Staff costs	63,425	31,726	-	95,151	79,444
Depreciation and impairment	8,274	-	-	8,274	2,008
Direct expenses	151	326	5,280	5,757	4,899
Gifts and donations	1,800	25	1,133	2,958	3,813
Outreach and events	2,807	-	-	2,807	1,488
Light, heat and rates	3,076	6,216	-	9,292	3,945
Rent	-	9,158	-	9,158	16,590
Telephone	2,089	115	-	2,204	3,325
Legal & professional fees	339	630	13	982	5,231
Equipment and equipment hire	3,083	-	861	3,944	4,775
Insurances	2,973	-	-	2,973	2,747
Software, printing and staionery	114	147	93	354	473
Repair & renewals	1,397	4,736	620	6,753	9,065
Licences & subsciptions	402	-	-	402	525
Cleaning	348	81	68	497	647
Motor and travel expenses	-	2,728	-	2,728	4,070
Clothing	-	-	-	-	24
Volunteer expenses	-	-	-	-	300
	90,278	55,888	8,068	154,234	143,369
	90,278	55,888	8,068	154,234	143,369
Analysis by fund					
Unrestricted funds	32,857	42,018	8,068	82,943	
Restricted funds	57,421	13,870	-	71,291	
	90,278	55,888	8,068	154,234	
For the year ended 31 December 2024					
Unrestricted funds	23,916	36,287	7,025		67,228
Restricted funds	47,609	28,532	-		76,141
	71,525	64,819	7,025		143,369

8 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
	7	5

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2025	6,024
Additions	18,798
At 31 December 2025	24,822
Depreciation and impairment	
At 1 January 2025	4,016
Depreciation charged in the year	8,274
At 31 December 2025	12,290
Carrying amount	
At 31 December 2025	12,532
At 31 December 2024	2,008

11 Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Cash at bank and hand	271,589	261,379
Carrying amount of financial liabilities		
Creditors	9,849	882

12 Debtors

	2025 £	2024 £
Amounts falling due after one year:		
Other debtors	923	2,723

13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Government grants	14	12,532	-
Other creditors		8,967	-
Accruals and deferred income		882	882
		22,381	882

14 Government grants

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
	12,532	-

Grants received during 2025 for softplay and a dishwasher have been defered and recognised in the profit and loss in line with the depreciation of the assets. The amount received was £18,798. The amount shown in the current year is £6,266 (2024 nil)

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2025	Movement in funds: Incoming resources	Resources expended	Balance at 31 December 2025
	£	£	£	£
Mosawi grant	20,083	-	-	20,083
National Lottery grant	22,985	29,650	(52,635)	-
RCT Warm welcome	-	1,500	(1,500)	-
RCT Shared Prosperity Grant	-	15,817	(15,817)	-
Trussell Trust property grant	24,750	-	(9,157)	15,593
Windfarm grant	2,500	-	(2,500)	-
Trussell Trust wages grant	2,212	-	(2,212)	-
	72,530	46,967	(83,821)	35,676

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