

**Charity• Registration• Number:• NIC1057 30**

**ACTS• MINISTRIES**

**FINANCIAL• STATEMENTS•**

**FOR• THE• YEAR• ENDED•**

**5TH• APRIL• 2025**

**ACTS MINISTRIES**  
**Unaudited Financial Statements**  
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**For the year ended 5 April 2025**

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**ACTS MINISTRIES Statement of Financial Activities**  
**(incorporating an Income & Expenditure Account)**  
**For the year ended 5 April 2025**

	Notes	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies		15,549	-	15,549	22,544
Charitable Activities		-	-	-	-
Bank Interest		138	-	138	-
Gift Aid		16,753	-	16,753	5,082
<b>TOTAL INCOME</b>		32,440	-	32,440	27,626
<b>EXPENDITURE ON:</b>					
Charitable Activities	3	(20,035)	-	(20,035)	(18,680)
Other	4	(540)	-	(540)	(1,280)
<b>TOTAL EXPENDITURE</b>		(20,575)	-	(20,575)	(19,960)
<b>NET INCOME</b>		11,865	-	11,865	7,666
<b>GROSS TRANSFERS BETWEEN FUNDS</b>		-	-	-	-
<b>RECONCILIATION OF FUNDS</b>					
TOTAL FUNDS BROUGHT FORWARD		14,363	-	14,363	6,697
<b>TOTAL FUNDS CARRIED FORWARD</b>		26,228	-	26,228	14,363

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 11 to 13 form part of these financial statements.

**ACTS MINISTRIES  
Balance Sheet**

as at 5 April 2025

	Notes	2025 2024 £	£
<b>CURRENT ASSETS</b>			
Bank Balance		<u>26,228</u>	<u>14,363</u>
		<b>26,228</b>	<b>14,363</b>
 <b>NET ASSETS</b>			
		<u><u>26,228</u></u>	<u><u>14,363</u></u>
 <b>REPRESENTED BY:</b>			
Restricted Revenue Fund	5		
Unrestricted Revenue Fund	5	<b>26,228</b>	14,363
		<u><u>26,228</u></u>	<u><u>14,363</u></u>

These financial statements were approved by the members of the committee and authorised for issue and are signed on their behalf by:

  
Raymond Thompson  
 Raymond Thompson  
 Trustee

30<sup>th</sup> January 2026

**Date**

The notes on pages 11 to 13 form part of these financial statements.

## ACTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 5TH APRIL 2025

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#### 1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Acts Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### **b) Preparation of the accounts on a going concern basis**

The trustees are of the opinion that the charity is a going concern based on the reserves in place.

##### **c) Fund Accounting**

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

##### **d) Income**

Income is recognised when the charity has entitlement and any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income is deferred only when the charity has to fulfill conditions before becoming entitled to period.

## ACTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 5TH APRIL 2025

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#### 1 ACCOUNTING POLICIES ctd...

##### e) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised. The charity does depend on the support of its volunteers, which is much appreciated.

##### f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading:  
Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### g) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

##### h) Critical Accounting Estimates

In the application of the charity's accounting policies, the trustees 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.

#### 2 Related Party Transactions

The charity was under the control of the board of trustees through out the year. The charity Trustees were not paid or received any benefits from employment with the charity in the year, neither were they reimbursed expenses during the year.

During the year Acts Ministries did not enter into any transactions with related parties.

The charity also does not employ any staff.

## ACTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 5TH APRIL 2025

#### 3 Charitable activities expenditure

	Unrestricted 2025 £	Restricted 2025 £	<b>Total 2025 £</b>	Total 2024 £
<b>Funds</b>				
Little Hearts Orphanage	14,535		<b>14,535</b>	14,580
Special Projects	5,500		<b>5,500</b>	4,100
<b>Total Expenditure</b>	<b>20,035</b>		<b>20,035</b>	18,680

The 2023 amount of £23,665 was all unrestricted.

#### 4 Other expenditure

	Unrestricted 2025 £	Restricted 2025 £	<b>Total 2025 £</b>	Total 2024 £
Bank charges	180		<b>180</b>	200
Professional fees	360		<b>360</b>	1,080
<b>Total Expenditure</b>	<b>180</b>		<b>180</b>	200

The 2024 amount of £200 was all unrestricted.

Included within professional fees are fees payable to the Charities Independent examiner of £360.

#### 5 Movement in funds during the year

	Funds brought forward from 2024 £	Movement in funds in 2025 £	Transfer between funds £	<b>Funds carried forward £</b>
Unrestricted Revenue	14,363	11,865	-	<b>26,228</b>
Restricted Revenue	-	-	-	-
	<b>14,363</b>	<b>11,865</b>	-	<b>26,228</b>

	Funds brought forward from 2023 £	Movement in funds in 2024 £	Transfer between funds £	Funds carried forward £
Unrestricted Revenue	6,697	7,666	-	14,363
Restricted Revenue	-	-	-	-
	<b>6,697</b>	<b>7,666</b>	-	<b>14,363</b>