

# ACTS MINISTRIES

England & Wales · Charity number 1026935

## Details

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Other names	THE EMMANUEL INSPIRATIONAL CHURCH OF GOD, ACTS CHRISTIAN CHURCH, E I C O G
Status	Registered
Legal form	Trust
Registered	1993-10-07
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address**  
Acts Ministries  
Acts House  
30 Union Road  
Croydon  
CR0 2XU

**Phone** 02086845641

**Email** [Admin@actschristianchurch.co.uk](mailto:Admin@actschristianchurch.co.uk)

**Website** [www.actschristianchurch.co.uk](http://www.actschristianchurch.co.uk)

## Activities

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**Objects:** 1.THE ADVANCEMENT OF THE CHRISTIAN RELIGION EITHER IN THE UNITED KINGDOM OR OVERSEAS.2.THE ADVANCEMENT FOR THE PUBLIC BENEFIT OF RELIGIOUS OR OTHER EDUCATION.3.THE RELIEF OF THE AGED POOR SICK OR DISABLED.

**Activities:** THE CHARITY HAS BEEN SET UP TO PROVIDE A MIXTURES OF ACTIVITIES TO BENEFIT THE LOCAL COMMUNITY THROUGH SOCIAL ENTERPRISE. ALL ACTIVITIES ARE CARRIED OUT AT ACTS HOUSE, THESE COMMUNITY INITIATIVES ARE, EDUCATION AND TRAINING FOR THE YOUTH, WORKSHOPS FOR THE ELDERLY, SUPPORT AND ADVICE FOR YOUNG OFFENDERS, PROGRAMMES FOR CREATIVE ARTS, EDUCATION AS WELL AS A PLACE FOR PUBLIC WORSHIP.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** IN PRACTICE SOUTH CROYDON,SURREY
- Croydon

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£73,210	£63,270	-	-
2023-12-31	£97,620	£63,850	-	-
2022-12-31	£73,447	£64,025	-	-
2021-12-31	£41,815	£42,099	-	-
2020-12-31	£42,947	£39,624	-	-

## Trustees

Name	Role	Appointed
Lloyd Anthony Hall	Chair	2019-09-27
Rev Otis Wilks Bishop		2019-09-27
Valerie Adamson		2019-09-27

**ACTS MINISTRIES**

England & Wales - Charity number 1026935

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# Accounts

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**ACTS Ministries**  
**Unaudited Financial Statements**  
**31 December 2024**

**ADRIAN & CO**  
Chartered Certified Accountants  
1417/1419 London Road  
Norbury  
London  
SW16 4AH

# ACTS Ministries

## Financial Statements

Year ended 31 December 2024

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>14</b>
Notes to the detailed statement of financial activities	<b>15</b>

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# ACTS Ministries

## Trustees' Annual Report

Year ended 31 December 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

### Reference and administrative details

<b>Registered charity name</b>	ACTS Ministries
<b>Charity registration number</b>	1026935
<b>Principal office</b>	ACTS House 30 Union Road Croydon CR0 2XU

### The trustees

Mr L A Hall  
Ms V Adamson  
Bishop Otis Wilks

<b>Independent examiner</b>	Mr G Mario Kumar FCCA 1417/1419 London Road Norbury London SW16 4AH
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### Structure, governance and management

Acts Ministries is constituted by Trust Deed, and its objects are to advance the Christian Faith in accordance with statement of beliefs appearing in the schedule of the deed.

### Objectives and activities

ACTS Christian Church is a Spirit-filled and Spirit led church based in Thornton Heath, Croydon. We have a mandate given by God to impact the surrounding areas, making disciples of all mankind. We are radical, vibrant, dedicated and focussed.

Apart from our regular Sunday services we also have Bible Studies, prayer meetings, youth meetings and other social gatherings. We also have a number of events for ladies and men.

# ACTS Ministries

## Trustees' Annual Report *(continued)*

Year ended 31 December 2024

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### Achievements and performance

Doing a great work we can't stop

With each new year comes a blend of opportunities and challenges. We give thanks to God for the leadership of Bishop Mark Nicholson, who has been instrumental in guiding our church. To grow and fulfil our mission of spreading the gospel, we have actively engaged with our community, providing food parcels and spiritual support to those in need.

Both the ladies' and men's ministries have been pivotal in delivering programs and events that enhance and transform lives. The men's ministry recently held a retreat, fostering an environment of sharing and learning among members and visitors.

The generous support from the members of Acts Christian Church has enabled us to meet all our obligations and plan for the future. Our online presence has grown, with hybrid Zoom and in-person meetings becoming a regular part of our activities. Our reputation for serving the community has been further strengthened by hosting numerous baby and child dedications throughout the year. Acts continues to grow, and we eagerly anticipate welcoming more leaders and visitors in the coming year.

I would also like to acknowledge the tremendous family support provided to the trustees and treasury teams.

The trustees are pleased to approve this report as we look forward to exploring new possibilities for 2024 and fulfilling the mandate of the church.

Thank you to the members of the trustee board, finance team, counters and leadership team for your dedicated faithful service. Big shout out to the pastors, deacons, elders and ministers who work tirelessly to ensure things not only go right but that we grow collectively. To all the members, visitors and supporters of Acts we appreciate you. I would also like to extend personal thanks to my wife and children for their unwavering support.

### Financial review

As our normal practice we continued with the financial review of all our activities during the year. New financial collection methods were adopted the charity experienced an increase in income compared with previous years. The members are in constant support of the charity along with the pastors and leaders of the church who should also be recognised. The churches presiding bishop, Bishop Mark Nicholson, continues to provide visionary direction for the church. We will continue to address in person services and member participation for the new year

The trustees' annual report was approved on 6 October 2025 and signed on behalf of the board of trustees by:

Lloyd Anthony Hall  
Chairperson

# **ACTS Ministries**

## **Independent Examiner's Report to the Trustees of ACTS Ministries**

**Year ended 31 December 2024**

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I report to the trustees on my examination of the financial statements of ACTS Ministries ('the charity') for the year ended 31 December 2024.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr G Mario Kumar FCCA  
Independent Examiner

1417/1419 London Road  
Norbury  
London  
SW16 4AH

# ACTS Ministries

## Statement of Financial Activities

Year ended 31 December 2024

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		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	63,394	63,394	86,044
Investment income	5	286	286	1,526
Other income	6	9,530	9,530	10,050
<b>Total income</b>		<u>73,210</u>	<u>73,210</u>	<u>97,620</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	<u>63,270</u>	<u>63,270</u>	<u>63,850</u>
<b>Total expenditure</b>		<u>63,270</u>	<u>63,270</u>	<u>63,850</u>
<b>Net income and net movement in funds</b>		<u>9,940</u>	<u>9,940</u>	<u>33,770</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>63,243</u>	<u>63,243</u>	<u>29,473</u>
<b>Total funds carried forward</b>		<u>73,183</u>	<u>73,183</u>	<u>61,859</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 6 to 12 form part of these financial statements.

# ACTS Ministries

## Statement of Financial Position

31 December 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	13	5,540	6,924
<b>Current assets</b>			
Cash at bank and in hand		69,417	57,519
<b>Creditors: amounts falling due within one year</b>	14	1,774	1,200
<b>Net current assets</b>		<u>67,643</u>	<u>56,319</u>
<b>Total assets less current liabilities</b>		<u>73,183</u>	<u>63,243</u>
<b>Net assets</b>		<u>73,183</u>	<u>63,243</u>
<b>Funds of the charity</b>			
Unrestricted funds		73,183	61,859
<b>Total charity funds</b>	16	<u>73,183</u>	<u>61,859</u>

These financial statements were approved by the board of trustees and authorised for issue on 6 October 2025, and are signed on behalf of the board by:

Lloyd Anthony Hall  
Chairperson

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The notes on pages 6 to 12 form part of these financial statements.

# ACTS Ministries

## Notes to the Financial Statements

Year ended 31 December 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Acts House, 30 Union Road, Croydon, CR0 2XU.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% reducing balance
Equipment	-	20% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Tithes, Offerings and donations	60,372	60,372	83,034	83,034
Income tax recoverable	762	762	3,010	3,010
Building fund	2,260	2,260	–	–
	<u>63,394</u>	<u>63,394</u>	<u>86,044</u>	<u>86,044</u>

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 5. Investment income

	Unrestricted Funds	<b>Total Funds 2024</b>	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	<u>286</u>	<u>286</u>	<u>142</u>	<u>1,526</u>

### 6. Other income

	Unrestricted Funds	<b>Total Funds 2024</b>	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Hall hire income	<u>9,530</u>	<u>9,530</u>	<u>10,050</u>	<u>10,050</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds	<b>Total Funds 2024</b>	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Support costs	<u>63,270</u>	<u>63,270</u>	<u>63,850</u>	<u>63,850</u>

### 8. Expenditure on charitable activities by activity type

	Support costs	<b>Total funds 2024</b>	Total fund 2023
	£	£	£
Governance costs	<u>63,270</u>	<u>63,270</u>	<u>63,850</u>

### 9. Net income

Net income is stated after charging/(crediting):

	<b>2024</b>	2023
	£	£
Depreciation of tangible fixed assets	<u>1,384</u>	<u>1,731</u>

### 10. Independent examination fees

	<b>2024</b>	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

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# ACTS Ministries

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2024

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#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	2023
	£	£
Wages and salaries	9,796	9,796
Employer contributions to pension plans	2,174	2,047
	<u>11,970</u>	<u>11,843</u>

The average head count of employees during the year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 12. Trustee remuneration and expenses

There were no remuneration or expenses paid to the Trustees during the year.

#### 13. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
<b>At 1 January 2024 and 31 December 2024</b>	<u>3,421</u>	<u>39,204</u>	<u>42,625</u>
<b>Depreciation</b>			
At 1 January 2024	2,474	33,227	35,701
Charge for the year	189	1,195	1,384
<b>At 31 December 2024</b>	<u>2,663</u>	<u>34,422</u>	<u>37,085</u>
<b>Carrying amount</b>			
<b>At 31 December 2024</b>	<u>758</u>	<u>4,782</u>	<u>5,540</u>
At 31 December 2023	<u>947</u>	<u>5,977</u>	<u>6,924</u>

#### 14. Creditors: amounts falling due within one year

	<b>2024</b>	2023
	£	£
Trade creditors	574	–
Accruals and deferred income	1,200	1,200
	<u>1,774</u>	<u>1,200</u>

#### 15. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,174 (2023: £2,047).

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2024

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#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 20 24	Income £	Expenditure £	At 31 December r 2024 £
General funds	£ <u>63,243</u>	<u>73,210</u>	<u>(63,270)</u>	<u>73,183</u>

	At 1 January 20 23	Income £	Expenditure £	At 31 December 2023 £
General funds	£ <u>29,473</u>	<u>96,236</u>	<u>(63,850)</u>	<u>61,859</u>

# **ACTS Ministries**

## **Management Information**

**Year ended 31 December 2024**

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**The following pages do not form part of the financial statements.**

# ACTS Ministries

## Detailed Statement of Financial Activities

Year ended 31 December 2024

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	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Tithes, Offerings and donations	60,372	83,034
Income tax recoverable	762	3,010
Building fund	2,260	–
	<u>63,394</u>	<u>86,044</u>
<b>Investment income</b>		
Bank interest receivable	286	1,526
<b>Other income</b>		
Hall hire income	9,530	10,050
	<u>73,210</u>	<u>97,620</u>
<b>Total income</b>		
	<u>73,210</u>	<u>97,620</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	9,796	9,796
Pension costs	2,174	2,047
Rent	12,292	13,542
Light and heat	2,978	3,949
Repairs and maintenance	5,382	2,704
Insurance	599	582
Other establishment	–	1,552
Other motor/travel costs	3,069	1,965
Legal and professional fees	1,940	2,954
Telephone	3,519	1,604
Depreciation	1,385	1,731
Other charitable costs	–	360
Printing postage and stationery	832	472
Ministry costs	19,304	20,592
	<u>63,270</u>	<u>63,850</u>
<b>Total expenditure</b>		
	<u>63,270</u>	<u>63,850</u>
<b>Net income</b>		
	<u>9,940</u>	<u>33,770</u>

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# ACTS Ministries

## Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

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	2024	2023
	£	£
<b>Expenditure on charitable activities</b>		
<b>Governance costs</b>		
Governance costs - Wages/salaries	9,796	9,796
Governance costs - Pension costs	2,174	2,047
Governance costs - Rent and rates	12,292	13,542
Governance costs - Light & heat	2,978	3,949
Governance costs - Repairs & maintenance	5,382	2,704
Governance costs - Insurance	599	582
Governance costs - Livestream subscription	–	1,552
Governance costs - Travel and accommodation	3,069	1,965
Governance costs - Accountancy fees	1,200	1,200
Governance costs - Legal and other professional fees	489	484
Governance costs - Bank charges	251	1,270
Governance costs - Telephone	3,519	1,604
Governance costs - Depreciation	1,385	1,731
Governance costs - Other charitable costs - NHS projects	–	360
Governance costs - Printing postage and stationery	832	472
Governance costs - Ministry costs	19,304	20,592
	<u>63,270</u>	<u>63,850</u>
<b>Expenditure on charitable activities</b>	<u>63,270</u>	<u>63,850</u>

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**ACTS MINISTRIES**

England & Wales - Charity number 1026935

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# Accounts

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CHARITY REGISTRATION NUMBER: 1026935

**ACTS Ministries**  
**Unaudited Financial Statements**  
**31 December 2023**

**ADRIAN & CO**  
Chartered Certified Accountants  
1417/1419 London Road  
Norbury  
London  
SW16 4AH

**ACTS Ministries**

**Financial Statements**

**Year ended 31 December 2023**

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	<b>Page</b>
Trustees' annual report	1
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6

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# **ACTS Ministries**

## **Trustees' Annual Report**

**Year ended 31 December 2023**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

### **Reference and administrative details**

**Registered charity name** ACTS Ministries

**Charity registration number** 1026935

**Principal office** ACTS House  
30 Union Road  
Croydon  
CR0 2XU

### **The trustees**

Mr L A Hall  
Ms V Adamson  
Bishop Otis Wilks

**Independent examiner** Mr G Mario Kumar FCCA  
1417/1419 London Road  
Norbury  
London  
SW16 4AH

### **Structure, governance and management**

Acts Ministries is constituted by Trust Deed, and its objects are to advance the Christian Faith in accordance with statement of beliefs appearing in the schedule of the deed.

### **Objectives and activities**

ACTS Christian Church is a Spirit-filled and Spirit led church based in Thornton Heath, Croydon. We have a mandate given by God to impact the surrounding areas, making disciples of all mankind. We are radical, vibrant, dedicated and focussed.

Apart from our regular Sunday services we also have Bible Studies, prayer meetings, youth meetings and other social gatherings. We also have a number of events for ladies and men.

## **ACTS Ministries**

### **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2023**

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#### **Achievements and performance**

Doing a great work we can't stop

With each new year comes a blend of opportunities and challenges. We give thanks to God for the leadership of Bishop Mark Nicholson, who has been instrumental in guiding our church. To grow and fulfil our mission of spreading the gospel, we have actively engaged with our community, providing food parcels and spiritual support to those in need.

Both the ladies' and men's ministries have been pivotal in delivering programs and events that enhance and transform lives. The men's ministry recently held a retreat, fostering an environment of sharing and learning among members and visitors.

The generous support from the members of Acts Christian Church has enabled us to meet all our obligations and plan for the future. Our online presence has grown, with hybrid Zoom and in-person meetings becoming a regular part of our activities. Our reputation for serving the community has been further strengthened by hosting numerous baby and child dedications throughout the year. Acts continues to grow, and we eagerly anticipate welcoming more leaders and visitors in the coming year.

I would also like to acknowledge the tremendous family support provided to the trustees and treasury teams.

The trustees are pleased to approve this report as we look forward to exploring new possibilities for 2024 and fulfilling the mandate of the church.

Thank you to the members of the trustee board, finance team, counters and leadership team for your dedicated faithful service. Big shout out to the pastors, deacons, elders and ministers who work tirelessly to ensure things not only go right but that we grow collectively. To all the members, visitors and supporters of Acts we appreciate you. I would also like to extend personal thanks to my wife and children for their unwavering support.

#### **Financial review**

As our normal practice we continued with the financial review of all our activities during the year. New financial collection methods were adopted the charity experienced an increase in income compared with previous years. The members are in constant support of the charity along with the pastors and leaders of the church who should also be recognised. The churches presiding bishop, Bishop Mark Nicholson, continues to provide visionary direction for the church. We will continue to address in person services and member participation for the new year

The trustees' annual report was approved on 3 October 2024 and signed on behalf of the board of trustees by:



Lloyd Anthony Hall  
Chairperson

## **ACTS Ministries**

### **Independent Examiner's Report to the Trustees of ACTS Ministries**

**Year ended 31 December 2023**

---

I report to the trustees on my examination of the financial statements of ACTS Ministries ('the charity') for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

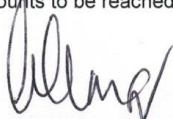
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr G Mario Kumar FCCA  
Independent Examiner

1417/1419 London Road  
Norbury  
London  
SW16 4AH

## ACTS Ministries

### Statement of Financial Activities

Year ended 31 December 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	86,044	86,044	71,348
Investment income	5	142	1,526	8
Other income	6	10,050	10,050	2,091
<b>Total income</b>		<u>96,236</u>	<u>97,620</u>	<u>73,447</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	63,850	63,850	64,499
<b>Total expenditure</b>		<u>63,850</u>	<u>63,850</u>	<u>64,499</u>
<b>Net income and net movement in funds</b>		<u>32,386</u>	<u>33,770</u>	<u>8,948</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		29,473	29,473	20,525
<b>Total funds carried forward</b>		<u>61,859</u>	<u>61,859</u>	<u>29,472</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



The notes on pages 6 to 12 form part of these financial statements.

## ACTS Ministries

### Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	13	6,924	7,256
<b>Current assets</b>			
Cash at bank and in hand		57,519	23,417
<b>Creditors: amounts falling due within one year</b>	14	<u>1,200</u>	<u>1,200</u>
<b>Net current assets</b>		<u>56,319</u>	<u>22,217</u>
<b>Total assets less current liabilities</b>		<u>63,243</u>	<u>29,473</u>
<b>Net assets</b>		<u>63,243</u>	<u>29,473</u>
<b>Funds of the charity</b>			
Unrestricted funds		61,859	29,472
<b>Total charity funds</b>	16	<u>61,859</u>	<u>29,472</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 October 2024, and are signed on behalf of the board by:



Lloyd Anthony Hall  
Chairperson

The notes on pages 6 to 12 form part of these financial statements.

# **ACTS Ministries**

## **Notes to the Financial Statements**

**Year ended 31 December 2023**

---

### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Acts House, 30 Union Road, Croydon, CR0 2XU.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## **ACTS Ministries**

### **Notes to the Financial Statements** *(continued)*

#### **Year ended 31 December 2023**

---

#### **3. Accounting policies** *(continued)*

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2023

---

#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% reducing balance
Equipment	-	20% reducing balance

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Tithes, Offerings and donations	83,034	83,034	59,184	59,184
Income tax recoverable	3,010	3,010	2,200	2,200
Income from charitable activities for special projects	—	—	9,964	9,964
	<u>86,044</u>	<u>86,044</u>	<u>71,348</u>	<u>71,348</u>

## ACTS Ministries

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

---

#### 5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	142	1,526	8	8

#### 6. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Hall hire income	10,050	10,050	2,091	2,091

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Support costs	63,850	63,850	64,500	64,499

#### 8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2023 £	Total fund 2022 £
Governance costs	63,850	63,850	64,499

#### 9. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	1,731	1,814

#### 10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,200	1,200

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## ACTS Ministries

### Notes to the Financial Statements (continued)

#### Year ended 31 December 2023

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#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	9,796	9,796
Employer contributions to pension plans	2,047	1,819
	<u>11,843</u>	<u>11,615</u>

The average head count of employees during the year was 1 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 12. Trustee remuneration and expenses

There were no remuneration or expenses paid to the Trustees during the year.

#### 13. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2023	3,421	37,805	41,226
Additions	–	1,399	1,399
<b>At 31 December 2023</b>	<u>3,421</u>	<u>39,204</u>	<u>42,625</u>
<b>Depreciation</b>			
At 1 January 2023	2,237	31,733	33,970
Charge for the year	237	1,494	1,731
<b>At 31 December 2023</b>	<u>2,474</u>	<u>33,227</u>	<u>35,701</u>
<b>Carrying amount</b>			
<b>At 31 December 2023</b>	947	5,977	6,924
At 31 December 2022	<u>1,184</u>	<u>6,072</u>	<u>7,256</u>

#### 14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>1,200</u>	<u>1,200</u>

#### 15. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,047 (2022: £1,819).

## ACTS Ministries

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

---

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 20 23	Income £	Expenditure £	At 31 December r 2023 £
General funds	<u>29,473</u>	<u>96,236</u>	<u>(63,850)</u>	<u>61,859</u>

	At 1 January 20 22	Income £	Expenditure £	At 31 December 2022 £
General funds	<u>20,525</u>	<u>73,447</u>	<u>(64,500)</u>	<u>29,472</u>

**ACTS MINISTRIES**

England & Wales - Charity number 1026935

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# Accounts

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**ACTS Ministries**

**Unaudited Financial Statements**

**31 December 2022**

**ADRIAN & CO**

Chartered Certified Accountants

1417/1419 London Road

Norbury

London

SW16 4AH

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# **ACTS Ministries**

## **Financial Statements**

**Period ended 31 December 2022**

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7-13</b>

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# **ACTS Ministries**

## **Trustees' Annual Report**

### **Period ended 31 December 2022**

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The trustees present their report and the unaudited financial statements of the charity for the period ended 31 December 2022.

#### **Reference and administrative details**

<b>Registered charity name</b>	ACTS Ministries
<b>Charity registration number</b>	1026935
<b>Principal office</b>	ACTS House 30 Union Road Croydon CR0 2XU

#### **The trustees**

Mr L A Hall  
Ms V Adamson  
Bishop Otis Wilks

<b>Independent examiner</b>	Mr G Mario Kumar FCCA 1417/1419 London Road Norbury London SW16 4AH
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#### **Structure, governance and management**

Acts Ministries is constituted by Trust Deed, and its objects are to advance the Christian Faith in accordance with statement of beliefs appearing in the schedule of the deed.

#### **Objectives and activities**

ACTS Christian Church is a Spirit-filled and Spirit led church based in Thornton Heath, Croydon. We have a mandate given by God to impact the surrounding areas, making disciples of all mankind. We are radical, vibrant, dedicated and focussed.

Apart from our regular Sunday services we also have Bible Studies, prayer meetings, youth meetings and other social gatherings. We also have a number of events for ladies and men.

# **ACTS Ministries**

## **Trustees' Annual Report *(continued)***

**Period ended 31 December 2022**

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### **Achievements and performance**

#### **Doing a great work we can't stop**

While usually set at the end of a report it is fitting to mention the outstanding vision set and exemplary leadership of Bishop Mark Nicholson and co-founder Apostle Raymond Morris. 2022 was birthed with both your God given desires to see God's people prosper and souls added to the Kingdom.

This was the year to finally put the harsh realities of the pandemic behind us. The most significant effort in this regard was the consideration of our service time and location. It was decided that in order to foster fellowship and a more hospitable service time a new location would be sought. In April 2022 the church moved to new premises for worship services on a Sunday. This saw instant rewards with improved service attendance and increased number of visitors. We also welcomed external musical support on a weekly basis.

The move in April continued the developments from January as the church undertook varied services and meetings and championed local community causes along with specialised health concerns. From Polke Stop and Search, Men's prostate cancer to Police Recruitment they all had coverage during service times and online.

The charity aimed to maximise on it's expertise with office and centre management by attempting to manage another centre. While this venture was not fulfilled there is still the scope and constant outlook for such an opportunity to be taken up.

The strength in the churches ministry gifts and leadership team started early in the year and continued to the end. We are proud to welcome throughout the year three ministers, one evangelist, one elder one pastor and an apostle. This has fortified the efforts of the church while recognising and releasing gifts to edify the saints.

#### **Blood drive**

Acts has also formulated a covering network of five ministries whereby support and best practice tools can be shared along with fellowship and resources. This brings the potential for evangelism and welfare to another level. It will also strengthen our ability to continue to host meetings in varied locations as took place during 2022.

There was so much to give God thanks for during 2022 despite a cost of living crisis we are proud to say people have continued to give the church and charities appeals.

The Uganda Appeal and local food bank drives to name but two. Our strength is proving God in the tough times while still spreading the Gospel and helping the poor.

#### **Organ donation**

Our First Lady has completed a sterling effort with the ladies and ensured continued successful leadership as she develops a new leader. Two new men's leaders have also taken up the challenge to help support the men of the church.

We had a year of celebration as we dedicated babies, championed our ladies and celebrated our new Apostle. We were overjoyed for an engagement which would mean a wedding the following year. These all spelt growth and development for the church.

Our online presence continues with weekly broadcasts for both ministry development and community focused topics. This will continue to be an area of development and growth and we are grateful for

# ACTS Ministries

## Trustees' Annual Report *(continued)*

Period ended 31 December 2022

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giving in toward our online presence.

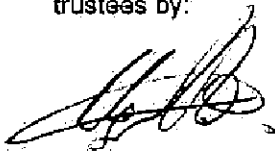
The trustees are pleased to approve this report as we look forward to exploring new possibilities for 2023 and fulfilling the mandate of the church.

Thank you to the members of the trustee board, finance team, counters and leadership team for your dedicated faithful service. Big shout out to the pastors, deacons, elders and ministers who work tirelessly to ensure things not only go right but that we grow collectively. To all the members, visitors and supporters of Acts we appreciate you. I would also like to extend personal thanks to my wife and children for their unwavering support.

### Financial review

As our normal practice we continued with the financial review of all our activities during the year. New financial collection methods were adopted the charity experienced an increase in income compared with previous years. The members are in constant support of the charity along with the pastors and leaders of the church who should also be recognised. The churches presiding bishop, Bishop Mark Nicholson, continues to provide visionary direction for the church. We will aim to address in person services and member participation for the new year.

The trustees' annual report was approved on 25 October 2023 and signed on behalf of the board of trustees by:



Lloyd Anthony Hall  
Chairperson

# **ACTS Ministries**

## **Independent Examiner's Report to the Trustees of ACTS Ministries**

**Period ended 31 December 2022**

---

I report to the trustees on my examination of the financial statements of ACTS Ministries ('the charity') for the period ended 31 December 2022.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

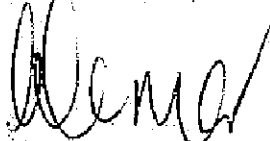
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr G Mario Kumar FCCA  
Independent Examiner

1417/1419 London Road  
Norbury  
London  
SW16 4AH

25 October 2023

# ACTS Ministries

## Statement of Financial Activities

Period ended 31 December 2022

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	71,348	71,348	41,474
Investment income	5	8	8	1
Other income	6	2,091	2,091	340
<b>Total income</b>		<u>73,447</u>	<u>73,447</u>	<u>41,815</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	64,025	64,024	42,100
<b>Total expenditure</b>		<u>64,025</u>	<u>64,024</u>	<u>42,100</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>9,422</u>	<u>9,423</u>	<u>(285)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		20,525	20,525	20,810
<b>Total funds carried forward</b>		<u>29,947</u>	<u>29,947</u>	<u>20,526</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

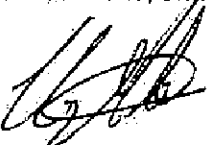
# ACTS Ministries

## Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	13	7,256	4,604
<b>Current assets</b>			
Cash at bank and in hand		23,414	16,904
<b>Creditors: amounts falling due within one year</b>	14	723	983
<b>Net current assets</b>		<u>22,691</u>	<u>15,921</u>
<b>Total assets less current liabilities</b>		<u>29,947</u>	<u>20,525</u>
<b>Net assets</b>		<u>29,947</u>	<u>20,525</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>29,947</u>	<u>20,525</u>
<b>Total charity funds</b>	16	<u>29,947</u>	<u>20,525</u>

These financial statements were approved by the board of trustees and authorised for issue on 25 October 2023, and are signed on behalf of the board by:



Lloyd Anthony Hall  
Chairperson

The notes on pages 7 to 13 form part of these financial statements.

# **ACTS Ministries**

## **Notes to the Financial Statements**

**Period ended 31 December 2022**

---

### **1. General Information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Acts House, 30 Union Road, Croydon, CR0 2XU.

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### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

### Period ended 31 December 2022

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

### Period ended 31 December 2022

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% reducing balance
Equipment	-	20% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Period ended 31 December 2022

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### 5. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	<u>8</u>	<u>8</u>	<u>1</u>	<u>1</u>

### 6. Other income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Hall hire income	<u>2,091</u>	<u>2,091</u>	<u>340</u>	<u>340</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Support costs	<u>64,025</u>	<u>64,024</u>	<u>42,099</u>	<u>42,100</u>

### 8. Expenditure on charitable activities by activity type

	Support costs	Total funds 2022	Total fund 2021
	£	£	£
Governance costs	<u>64,024</u>	<u>64,024</u>	<u>42,100</u>

### 9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>1,814</u>	<u>1,151</u>

### 10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>960</u>

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# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Period ended 31 December 2022

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### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	9,796	9,796
Employer contributions to pension plans	1,819	1,704
	<u>11,615</u>	<u>11,500</u>

The average head count of employees during the period was Nil (2021: 1).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 12. Trustee remuneration and expenses

There were no remuneration or expenses paid to the Trustees during the year.

### 13. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2022	2,836	33,924	36,760
Additions	585	3,881	4,466
<b>At 31 December 2022</b>	<u>3,421</u>	<u>37,805</u>	<u>41,226</u>
<b>Depreciation</b>			
At 1 January 2022	1,941	30,215	32,156
Charge for the period	296	1,518	1,814
<b>At 31 December 2022</b>	<u>2,237</u>	<u>31,733</u>	<u>33,970</u>
<b>Carrying amount</b>			
<b>At 31 December 2022</b>	<u>1,184</u>	<u>6,072</u>	<u>7,256</u>
At 31 December 2021	<u>895</u>	<u>3,709</u>	<u>4,604</u>

### 14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	(477)	23
Accruals and deferred income	1,200	960
	<u>723</u>	<u>983</u>

### 15. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,819 (2021: £1,704).

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# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Period ended 31 December 2022

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### 16. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	<u>20,525</u>	<u>73,447</u>	<u>(64,025)</u>	<u>29,947</u>

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	<u>20,810</u>	<u>41,815</u>	<u>(42,100)</u>	<u>20,525</u>

**ACTS MINISTRIES**

England & Wales - Charity number 1026935

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# Accounts

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**ACTS Ministries**  
**Unaudited Financial Statements**  
**31 December 2021**

**ADRIAN & CO**  
Chartered Certified Accountants  
1417/1419 London Road  
Norbury  
London  
SW16 4AH

# **ACTS Ministries**

## **Financial Statements**

**Year ended 31 December 2021**

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6-12</b>

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# **ACTS Ministries**

## **Trustees' Annual Report**

**Year ended 31 December 2021**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

### **Reference and administrative details**

**Registered charity name** ACTS Ministries

**Charity registration number** 1026935

### **Principal office**

### **The trustees**

Mr L A Hall  
Ms V Adamson  
Mrs P Opoku (Deceased 9 October 2021)  
Bishop Otis Wilks

**Independent examiner** Mr G Mario Kumar FCCA  
1417/1419 London Road  
Norbury  
London  
SW16 4AH

### **Structure, governance and management**

Acts Ministries is constituted by Trust Deed, and its objects are to advance the Christian Faith in accordance with statement of beliefs appearing in the schedule of the deed.

### **Objectives and activities**

ACTS Christian Church is a Spirit-filled and Spirit led church based in Thornton Heath, Croydon. We have a mandate given by God to impact the surrounding areas, making disciples of all mankind. We are radical, vibrant, dedicated and focussed.

Apart from our regular Sunday services we also have Bible Studies, prayer meetings, youth meetings and other social gatherings. We also have a number of events for ladies and men.

# ACTS Ministries

## Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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### Achievements and performance

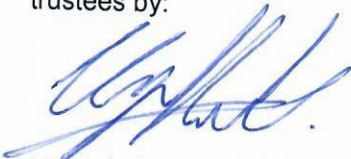
In spite of the many lockdowns and health regulatory challenges from the pandemic Acts Christian Church continued to operate and serve the community. A new year brought new challenges as the church looked corporate worship. Increased participation from the online platforms assisted with in person visitors' weekly services. The church has not been able to generate as much rental income as in previous years.

It is with deep fondness and much appreciation that we recall the great and exemplary service of our trustee, deacon and beloved member Paulina Opoku. Her passing led to services of appreciation being held on line and in person.

### Financial review

As our normal practice we continued with the financial review of all our activities during the year. Although new financial collection methods were adopted the charity experienced a reduction in income compared with previous years. The members are in constant support of the charity along with the pastors and leaders of the church who should also be recognised. The churches presiding bishop, Bishop Mark Nicholson, continues to provide visionary direction for the church. We will aim to address in person services and member participation for the New Year

The trustees' annual report was approved on 26 October 2022 and signed on behalf of the board of trustees by:



Lloyd Anthony Hall  
Chairperson

# ACTS Ministries

## Independent Examiner's Report to the Trustees of ACTS Ministries

Year ended 31 December 2021

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I report to the trustees on my examination of the financial statements of ACTS Ministries ('the charity') for the year ended 31 December 2021.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

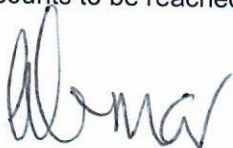
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### 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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr G Mario Kumar FCCA  
Independent Examiner

1417/1419 London Road  
Norbury  
London  
SW16 4AH

26 October 2022

# ACTS Ministries

## Statement of Financial Activities

Year ended 31 December 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	41,474	41,474	42,149
Investment income	5	1	1	3
Other income	6	340	340	795
<b>Total income</b>		<u>41,815</u>	<u>41,815</u>	<u>42,947</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	42,099	42,100	39,624
<b>Total expenditure</b>		<u>42,099</u>	<u>42,100</u>	<u>39,624</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(284)</u>	<u>(285)</u>	<u>3,323</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		20,810	20,810	17,487
<b>Total funds carried forward</b>		<u>20,526</u>	<u>20,526</u>	<u>20,810</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

# ACTS Ministries

## Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	13	4,604	3,831
<b>Current assets</b>			
Cash at bank and in hand		16,904	17,961
<b>Creditors: amounts falling due within one year</b>	14	983	982
<b>Net current assets</b>		<u>15,921</u>	<u>16,979</u>
<b>Total assets less current liabilities</b>		<u>20,525</u>	<u>20,810</u>
<b>Net assets</b>		<u>20,525</u>	<u>20,810</u>
<b>Funds of the charity</b>			
Unrestricted funds		20,526	20,810
<b>Total charity funds</b>	16	<u>20,526</u>	<u>20,810</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 October 2022, and are signed on behalf of the board by:



Lloyd Anthony Hall  
Chairperson

The notes on pages 6 to 12 form part of these financial statements.

# ACTS Ministries

## Notes to the Financial Statements

Year ended 31 December 2021

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Acts House, 30 Union Road, Croydon, CR0 2XU.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

---

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

---

### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% reducing balance
Equipment	-	20% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Tithes, Offerings and donations	38,693	38,693	37,534	37,534
Income tax recoverable	2,781	2,781	4,615	4,615
	<u>41,474</u>	<u>41,474</u>	<u>42,149</u>	<u>42,149</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>1</u>	<u>1</u>	<u>3</u>	<u>3</u>

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 6. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
Hall hire income	£ 340	£ 340	£ 795	£ 795

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
Support costs	£ 42,099	£ 42,100	£ 39,624	£ 39,624

### 8. Expenditure on charitable activities by activity type

	Support costs	Total funds 2021	Total fund 2020
Governance costs	£ 42,100	£ 42,100	£ 39,624

### 9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021	2020
Depreciation of tangible fixed assets	£ 1,151	£ 957

### 10. Independent examination fees

	2021	2020
Fees payable to the independent examiner for: Independent examination of the financial statements	£ 960	£ 960

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
Wages and salaries	£ 9,796	£ 11,147
Employer contributions to pension plans	1,704	1,677
	<u>11,500</u>	<u>12,824</u>

The average head count of employees during the year was 1 (2020: 1).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

---

### 12. Trustee remuneration and expenses

There were no remuneration or expenses paid to the Trustees during the year.

### 13. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2021			
Additions	2,836	32,000	34,836
	–	1,924	1,924
<b>At 31 December 2021</b>	<u>2,836</u>	<u>33,924</u>	<u>36,760</u>
<b>Depreciation</b>			
At 1 January 2021			
Charge for the year	1,718	29,287	31,005
	223	928	1,151
<b>At 31 December 2021</b>	<u>1,941</u>	<u>30,215</u>	<u>32,156</u>
<b>Carrying amount</b>			
<b>At 31 December 2021</b>	<u>895</u>	<u>3,709</u>	<u>4,604</u>
At 31 December 2020	<u>1,118</u>	<u>2,713</u>	<u>3,831</u>

### 14. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	23	22
Accruals and deferred income	960	960
	<u>983</u>	<u>982</u>

### 15. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,704 (2020: £1,677).

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

---

### 16. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 20 21	Income £	Expenditure £	At 31 December r 2021 £
General funds	£ <u>20,810</u>	<u>41,815</u>	<u>(42,099)</u>	<u>20,526</u>

	At 1 January 20 20	Income £	Expenditure £	At 31 December 2020 £
General funds	£ <u>17,487</u>	<u>42,947</u>	<u>(39,624)</u>	<u>20,810</u>

**ACTS MINISTRIES**

England & Wales - Charity number 1026935

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1026935**

**ACTS Ministries**

**Unaudited Financial Statements**

**31 December 2020**

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**ADRIAN & CO**

Chartered Certified Accountants

1417/1419 London Road

Norbury

London

SW16 4AH

# **ACTS Ministries**

## **Financial Statements**

**Year ended 31 December 2020**

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>14</b>
Notes to the detailed statement of financial activities	<b>15</b>

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# **ACTS Ministries**

## **Trustees' Annual Report**

**Year ended 31 December 2020**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

### **Reference and administrative details**

**Registered charity name** ACTS Ministries

**Charity registration number** 1026935

**Principal office**

**The trustees**

Mr L A Hall  
Ms V Adamson  
Mrs P Opoku  
Bishop Otis Wilks

**Independent examiner** Mr G Mario Kumar FCCA  
1417/1419 London Road  
Norbury  
London  
SW16 4AH

### **Structure, governance and management**

Acts Ministries is constituted by Trust Deed, and its objects are to advance the Christian Faith in accordance with statement of beliefs appearing in the schedule of the deed.

### **Objectives and activities**

ACTS Christian Church is a Spirit-filled and Spirit led church based in Thornton Heath, Croydon. We have a mandate given by God to impact the surrounding areas, making disciples of all mankind. We are radical, vibrant, dedicated and focussed.

Apart from our regular Sunday services we also have Bible Studies, prayer meetings, youth meetings and other social gatherings. We also have a number of events for ladies and men.

# **ACTS Ministries**

## **Trustees' Annual Report *(continued)***

**Year ended 31 December 2020**

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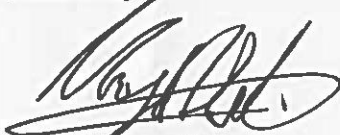
### **Achievements and performance**

During the year the charity continued to operate in religious activities as Acts Christian Church. The reporting year started with much hope and plans. These were all revised come March 2020 when the UK went into a lockdown following the Covid 19 global pandemic. In person services and gatherings were postponed. The church and trustees backed Bishop Nicholson's plan to enter the world of social media in an effort to reach members. This new approach saw growth in the media team and to viewing figures on various social media platforms. The measurement in terms of engagement has been assessed in clicks, likes, shares and views these have run in the thousands during the year. Church pastors have continued to contact the membership. They have also joined local social media platforms linking with senior leaders from Croydon. The church has not been able to generate rental income during the year due to restrictions. Two in person services were arranged but following the November 2020 lockdown and discussions with members the decision to wait until restrictions were removed before reconvening in person services was taken.

### **Financial review**

As our normal practice we continued with the financial review of all our activities during the year. Although new financial collection methods were adopted the charity experienced a reduction in income compared with previous years. Savings were obtained from reduced expenses in certain areas. Key purchases were also enabled by directed giving via the media platforms. I would take this time to thank the board of trustees and their loved ones for their support and great efforts in keeping the charity's business a priority. The members in constant support of the charity along with the pastor and leaders of the church should also be recognised. In this the most trying of years we are grateful for the visionary input of Bishop Mark Nicholson.

The trustees' annual report was approved on 20 October 2021 and signed on behalf of the board of trustees by:



Lloyd Anthony Hall  
Chairperson

# **ACTS Ministries**

## **Independent Examiner's Report to the Trustees of ACTS Ministries**

**Year ended 31 December 2020**

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I report to the trustees on my examination of the financial statements of ACTS Ministries ('the charity') for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr G Mario Kumar FCCA  
Independent Examiner

1417/1419 London Road  
Norbury  
London  
SW16 4AH

# ACTS Ministries

## Statement of Financial Activities

Year ended 31 December 2020

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		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	42,149	42,149	47,418
Investment income	5	3	3	6
Other income	6	795	795	4,350
<b>Total income</b>		<u>42,947</u>	<u>42,947</u>	<u>51,774</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	<u>39,624</u>	<u>39,624</u>	<u>78,357</u>
<b>Total expenditure</b>		<u>39,624</u>	<u>39,624</u>	<u>78,357</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>3,323</u>	<u>3,323</u>	<u>(26,583)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		17,487	17,487	44,070
<b>Total funds carried forward</b>		<u>20,810</u>	<u>20,810</u>	<u>17,487</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 6 to 12 form part of these financial statements.

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# ACTS Ministries

## Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	13	3,831	2,143
<b>Current assets</b>			
Debtors	14	–	3,400
Cash at bank and in hand		<u>17,961</u>	<u>13,864</u>
		17,961	17,264
<b>Creditors: amounts falling due within one year</b>	15	<u>982</u>	<u>1,920</u>
<b>Net current assets</b>		<u>16,979</u>	<u>15,344</u>
<b>Total assets less current liabilities</b>		<u>20,810</u>	<u>17,487</u>
<b>Net assets</b>		<u>20,810</u>	<u>17,487</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>20,810</u>	<u>17,487</u>
<b>Total charity funds</b>	17	<u>20,810</u>	<u>17,487</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 October 2021, and are signed on behalf of the board by:



Lloyd Anthony Hall  
Chairperson

The notes on pages 6 to 12 form part of these financial statements.

# ACTS Ministries

## Notes to the Financial Statements

Year ended 31 December 2020

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### 1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Acts House, 30 Union Road, Croydon, CR0 2XU.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% reducing balance
Equipment	-	20% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 6. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Hall hire income	<u>795</u>	<u>795</u>	<u>4,350</u>	<u>4,350</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Support costs	<u>39,624</u>	<u>39,624</u>	<u>78,357</u>	<u>78,357</u>

### 8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2020 £	Total fund 2019 £
Governance costs	<u>39,624</u>	<u>39,624</u>	<u>78,357</u>

### 9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>957</u>	<u>762</u>

### 10. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>960</u>	<u>960</u>

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	11,147	10,399
Employer contributions to pension plans	<u>1,677</u>	<u>1,634</u>
	<u>12,824</u>	<u>12,033</u>

The average head count of employees during the year was 1 (2019: 1).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 12. Trustee remuneration and expenses

There were no remuneration or expenses paid to the Trustees during the year.

### 13. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2020	2,836	29,355	32,191
Additions	—	2,645	2,645
<b>At 31 December 2020</b>	<u>2,836</u>	<u>32,000</u>	<u>34,836</u>
<b>Depreciation</b>			
At 1 January 2020	1,438	28,610	30,048
Charge for the year	280	677	957
<b>At 31 December 2020</b>	<u>1,718</u>	<u>29,287</u>	<u>31,005</u>
<b>Carrying amount</b>			
At 31 December 2020	<u>1,118</u>	<u>2,713</u>	<u>3,831</u>
At 31 December 2019	<u>1,398</u>	<u>745</u>	<u>2,143</u>

### 14. Debtors

	2020 £	2019 £
Other debtors	—	<u>3,400</u>

### 15. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	22	—
Accruals and deferred income	<u>960</u>	<u>1,920</u>
	<u>982</u>	<u>1,920</u>

### 16. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,677 (2019: £1,634).

# ACTS Ministries

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 17. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2020	Income £	Expenditure £	At 31 December 2020 £
General funds	0 <u>17,487</u>	<u>42,947</u>	<u>(39,624)</u>	<u>20,810</u>

	At 1 January 2019	Income £	Expenditure £	At 31 December 2019 £
General funds	9 <u>44,070</u>	<u>51,774</u>	<u>(78,357)</u>	<u>17,487</u>

# ACTS Ministries

## Detailed Statement of Financial Activities

Year ended 31 December 2020

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	2020 £	2019 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Tithes, Offerings and donations	37,534	43,651
Income tax recoverable	4,615	3,767
	<u>42,149</u>	<u>47,418</u>
<b>Investment income</b>		
Bank interest receivable	3	6
<b>Other income</b>		
Hall hire income	795	4,350
	<u>42,947</u>	<u>51,774</u>
<b>Total income</b>		
	<u>42,947</u>	<u>51,774</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	11,147	10,399
Pension costs	1,677	1,634
Rent	4,112	6,570
Light and heat	1,643	1,022
Repairs and maintenance	1,857	37,667
Insurance	478	498
Other motor/travel costs	-	401
Legal and professional fees	3,269	3,759
Telephone	1,766	1,562
Other office costs	6,240	6,240
Depreciation	957	762
Other charitable costs	130	320
Printing postatage and stationery	324	44
Ministry costs	6,024	7,479
	<u>39,624</u>	<u>78,357</u>
<b>Total expenditure</b>		
	<u>39,624</u>	<u>78,357</u>
<b>Net income/(expenditure)</b>	<u>3,323</u>	<u>26,583</u>

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# ACTS Ministries

## Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2020

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	2020 £	2019 £
<b>Expenditure on charitable activities</b>		
<b>Governance costs</b>		
Governance costs - Wages/salaries	11,147	10,399
Governance costs - Pension costs	1,677	1,634
Governance costs - Rent and rates	4,112	6,570
Governance costs - Light & heat	1,643	1,022
Governance costs - Repairs & maintenance	1,857	37,667
Governance costs - Insurance	478	498
Governance costs - Travel and accomodation	-	401
Governance costs - Accountancy fees	960	960
Governance costs - Legal and other professional fees	454	905
Governance costs - Bank charges	903	1,008
Governance costs - Waste removal services	952	886
Governance costs - Telephone	1,766	1,562
Governance costs - Storage and costs	6,240	6,240
Governance costs - Depreciation	957	762
Governance costs - Other charitable costs	130	320
Governance costs - Priniting postage and stationery	324	44
Governance costs - Ministry costs	6,024	7,479
	<u>39,624</u>	<u>78,357</u>
<b>Expenditure on charitable activities</b>	<u>39,624</u>	<u>78,357</u>

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