

ACTS LIFE CLUSTER

England & Wales · Charity number 1098683

Details

Other names	CHURCH OF THE NATIONS UK CLUSTER FUND, JUBILEE UK CLUSTER FUND, COTN UK
Status	Registered
Legal form	Other
Registered	2003-07-22
Register	View on the Charity Commission register

Contact

Address 28 Harrow Way
Weaving
Maidstone
ME14 5TU

Phone 01622808577

Email marcel.jung@jubilee.co

Website www.actslifecluster.org

Activities

Objects: 1) THE ADVANCEMENT OF THE CHRISTIAN FAITH2) THE RELIEF OF PERSONS WHO ARE IN CONDITION OF NEED , HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK3) THE ADVANCEMENT OF EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES4) TO SUPPORT AND ASSIST REGISTERED CHURCHES AND MINISTERS OF THE CHURCH OF THE NATIONS FAMILY OF CHURCHES IN PERFORMING THEIR DUTIES.PRINCIPALLY IN THE VICINITY OF THE UNITED KINGDOM, BUT EXTENDING TO EUROPE AN INTERNATIONALLY WHERE DEEMED APPROPRIATE BY THE TRUSTEES ("THE AREA OF BENEFIT").

Activities: The Acts Life cluster has a clear vision to live New Testament church life, seeing churches flourish in Kingdom life, new churches planted and many people come to know Christ and experience His fullness. Churches are located all over the globe, from the Caribbean, UK, Sri Lanka and South Africa and all benefit from regular input from the leadership team as well as cluster times together.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UK AND OVERSEAS
- Antigua And Barbuda
- Jamaica
- South Africa
- Sri Lanka
- United States

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£42,580	£38,885	-	-
2024-06-30	£45,877	£57,262	-	-
2023-06-30	£63,401	£82,023	-	-
2022-06-30	£58,037	£46,723	-	-
2021-06-30	£52,012	£33,879	-	-

Trustees

Name	Role	Appointed
DARREN ANDREW EAGLES		
Marcel Jung		
Neil Pattison		

ACTS LIFE CLUSTER

England & Wales - Charity number 1098683

Accounts

ACTS LIFE CLUSTER

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

ACTS LIFE CLUSTER

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ACTS LIFE CLUSTER

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2025

Trustees	Mr Marcel Jung, Trustee Mr Neil Pattison, Trustee Mr Darren Eagles, Trustee
Charity registered number	1098683
Principal office	28 Harrow Way Maidstone Kent ME14 5TU
Principal operating office	Jubilee Centre Bircholt Road Maidstone Kent ME15 9XY
Accountants	IT & Accounting Solutions Limited Certified Public Accountants 28 Harrow Way Maidstone Kent ME14 5TU
Bankers	HSBC 1/5 Week Street Maidstone Kent ME14 1QW

ACTS LIFE CLUSTER

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report together with the financial statements of the charity for the year 1 July 2024 to 30 June 2025.

Objectives and activities

● Policies and objectives

The principal object of the charity is (1) the advancement of the Christian faith (2) the relief of persons who are in condition of need, hardship or distress or who are aged or sick (3) the advancement of education on the basis of Christian principles (4) to support and assist registered churches and ministers of the Church of the Nations family of churches in performing their duties. Principally in the vicinity of the United Kingdom, but extending to Europe and internationally where deemed appropriate by the trustees ("the area of benefit").

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Strategies for achieving objectives

The main objective of the charity is to support other churches predominately in the United Kingdom, although training and support has also been extended to Europe, United States, Canada, Australia, South Africa and Sri Lanka.

● Activities undertaken to achieve objectives

Provide relevant training and equipping to ensure the churches grow from strength to strength. This is offered as one-to-one mentoring and quarterly leadership team equipping.

● Main activities undertaken to further the charity's purposes for the public benefit

We have apostolic oversight of various churches. As a cluster we gather together for relationship and fun, equipping and training, government and oversight as well as vision and direction.

As a cluster we have churches relating in from England, Wales, South Africa, Nigeria, the USA, Sri Lanka, Jamaica and Antigua. We also work and walk closely with churches in Australia, Malaysia, Canada, Germany and the Ukraine.

Achievements and performance

● Main achievements of the charity

Provide relevant training and equipping to ensure the churches grow from strength to strength. This is offered as one-to-one mentoring and quarterly leadership team equipping.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance (continued)

- **Review of activities**

Throughout the year, we maintained regular contact with Acts Life Cluster church leaders through phone calls, Zoom calls, and face-to-face meetings where possible.

Two international Zoom calls were held to connect church leaders across the UK, Sri Lanka, Jamaica, South Africa, and Ukraine.

On Sunday 8 September 2024, our Cluster churches participated in a Worldwide Day of Prayer, and on 24–26 April 2024 we hosted Cluster church leaders in Paarl, South Africa.

We continued to support Ben and Kaat Doggett in leading Pathways Church in Lenham, where the congregation has grown and a new leadership team is in place. Neil and Hazel Pattison have continued to serve temporarily as elders, with a new eldership expected to be installed in 2026.

Light for the World Christian Church in Reni, Ukraine, received ongoing support for their school, foster care home, and youth camp.

Overall, it was a productive year. We saw growth across the churches and provided support and training to many Cluster leaders and members, fulfilling the aims of the charity.

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

- **Reserves policy**

The Trustees closely monitor the level of free reserves available to ensure there is sufficient financial flexibility in place. The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to support the current level of expenditure and to continue in operational existence for the foreseeable future.

- **Principal funding**

Churches that support the objectives of the charity have provided donations to enable further training and equipping to be offered.

The donations to the charity are in keeping with the biblical principles that just as each church encourages their members to practise personal tithing (being 10% of their income) in a systematic and planned way, so that church should tithe of their regular unrestricted income, as a corporate body, to the Cluster.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Structure, governance and management

● Constitution

Acts Life Cluster is a registered charity, number 1098683, and is constituted under a Trust deed dated 23 June 2003 with supplemental deed dated 30 July 2014 (change of name) and a further supplemental deed dated 10 December 2017 (change of name).

● Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Any natural person over the age of 18 is eligible to stand as a Trustee of the Charity on the understanding they are willing to develop, the skills, knowledge and experience needed for the effective administration of the Charity and are not disqualified from acting as a Trustee by the provisions of the Companies Act or Charities Act and complete the "The Fit and Proper Test".

The Trust deed require a minimum of three Trustees at any one time with no maximum set.

● Organisational structure and decision-making policies

The day to day affairs of the charity are managed by Mr Neil Pattison in conjunction with David Cape. Input for the taking of strategic decisions is garnered from this team and agreed by the Trustees before being implemented.

● Related party relationships

The charity works closely with Jubilee Church Maidstone (charity no 1168027) and receives the majority of it's income and volunteers from Jubilee Church Maidstone. Mr Darren Eagles is a Trustee in common but appropriate conflict of interest policies have been implemented and details of transactions between related parties has been disclosed in the notes.

The ability for these charities to work together has been mutually beneficial and the Trustees are expecting further significant mutual benefit for the future.

Marcel Jung is a trustee of the charity and also a director in IT & Accounting Solutions Limited which provide professional accountancy services to the charity. The Trust deed clause T:(2) *allows any trustee who is a solicitor, accountant or other person engaged in any profession may charge and be paid all the usual professional charges for business done by him or her or his or her firm when instructed by the other trustees to act in a professional capacity on behalf of the Charity: Provided that at no time shall a majority of the trustees benefit under this provision and that a trustee shall withdraw from any meeting of the trustees at which his or her own instruction or remuneration, or that of his or her firm, is under discussion.*

● Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to identify, monitor, review and mitigate exposure to the major risks.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 13 April 2026 and signed on their behalf by:

Mr Neil Pattison

ACTS LIFE CLUSTER

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2025

Independent examiner's report to the Trustees of Acts Life Cluster ('the charity')

We report to the charity Trustees on our examination of the accounts of the charity for the year ended 30 June 2025.

Responsibilities and basis of report

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

We 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our work or for this report.

Signed:

Marcel Jung

Dated: 13 April 2026

ICPA (Fellow), FFA/FIPA, FAIA

IT & Accounting Solutions Limited
Certified Public Accountants

ACTS LIFE CLUSTER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	42,580	42,580	45,877
Total income		42,580	42,580	45,877
Expenditure on:				
Charitable activities	5	38,885	38,885	57,262
Total expenditure		38,885	38,885	57,262
Net movement in funds		3,695	3,695	(11,385)
Reconciliation of funds:				
Total funds brought forward		31,595	31,595	42,980
Net movement in funds		3,695	3,695	(11,385)
Total funds carried forward		35,290	35,290	31,595

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

ACTS LIFE CLUSTER

**BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 £	2024 £
Fixed assets		<u>-</u>	<u>-</u>
Current assets			
Debtors	11	8,300	4,357
Cash at bank and in hand		30,794	32,984
		<u>39,094</u>	<u>37,341</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(3,804)	(5,746)
		<u>35,290</u>	<u>31,595</u>
Net current assets			
		<u>35,290</u>	<u>31,595</u>
Total assets less current liabilities		<u>35,290</u>	<u>31,595</u>
Net assets excluding pension asset		<u>35,290</u>	<u>31,595</u>
Total net assets		<u>35,290</u>	<u>31,595</u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	35,290	31,595
Total funds		<u>35,290</u>	<u>31,595</u>

The financial statements were approved and authorised for issue by the Trustees on 13 April 2026 and signed on their behalf by:

Mr Neil Pattison

The notes on pages 9 to 16 form part of these financial statements.

ACTS LIFE CLUSTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

Acts Life Cluster was setup on 23 June 2003 as an unincorporated charitable trust and registered with the Charity Commission for England and Wales (charity number 1098683) on 22 July 2003. The registered address is 28 Harrow Way, Maidstone, Kent, ME14 5TU but the administrative offices are located at Jubilee Centre, Bircholt Rd, Maidstone, Kent, ME15 9XY.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

ACTS LIFE CLUSTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

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

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	42,580	42,580	45,877

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

4. Analysis of grants

	Grants to Institutions 2025 £	Grants to Individuals 2025 £	Total funds 2025 £
Grants - General	4,183	22,214	26,397
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<i>Grants to Institutions 2024 £</i>	<i>Grants to Individuals 2024 £</i>	<i>Total funds 2024 £</i>
Grants - General	16,231	25,879	42,110
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The charity has made the following material grants to institutions during the year:

	2025 £	2024 £
Name of institution		
Church of the Nations International	4,183	3,896
Footwasher Ministries	-	11,935
Saturation Trust	-	400
	<hr/>	<hr/>
	4,183	16,231
	<hr/>	<hr/>
	4,183	16,231
	<hr/> <hr/>	<hr/> <hr/>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Training conferences	2,883	2,883	7,804
General	36,002	36,002	49,458
	<hr/>	<hr/>	<hr/>
	38,885	38,885	57,262
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £
Training conferences	2,883	-	-	2,883
General	-	26,397	9,605	36,002
	<u>2,883</u>	<u>26,397</u>	<u>9,605</u>	<u>38,885</u>

	<i>Activities undertaken directly 2024 £</i>	<i>Grant funding of activities 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Training conferences	6,854	-	950	7,804
General	-	42,110	7,348	49,458
	<u>6,854</u>	<u>42,110</u>	<u>8,298</u>	<u>57,262</u>

7. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	950	950
	<u>950</u>	<u>950</u>

The independent review was provided pro-bono and valued at £950 (2024: £950).

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

8. Staff costs

	2025	<i>2024</i>
	£	£
Wages and salaries	2,828	<i>5,471</i>
	<u>2,828</u>	<u><i>5,471</i></u>

The average number of persons employed by the charity during the year was as follows:

	2025	<i>2024</i>
	No.	No.
Part-time administrator	1	<i>1</i>
	<u>1</u>	<u><i>1</i></u>

No employee received remuneration amounting to more than £60,000 in either year.

None of the Trustees or key management personnel were paid during the year.

Staff costs are for a part time administrator that is employed by Jubilee Church Maidstone and a pro-rata contribution paid to the related party's employment costs.

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

9. Trustees' remuneration and expenses

	2025	2024
	£	£
Mr Marcel Jung	400	800
Gift		

During the year ended 30 June 2025, expenses were reimbursed or paid directly to Trustee (2024 - to 1 Trustee) broken down as follows:

	2025	2024
	£	£
Travel	1,766	-
Subsistence	-	300
	1,766	300

The Trustees received reimbursement for costs incurred with conferences and leadership times.

10. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	8,300	4,357
	8,300	4,357

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

12. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	3,804	1,432
Accruals and deferred income	-	4,314
	3,804	5,746
	3,804	5,746

13. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	30,794	32,983
	30,794	32,983
	30,794	32,983

Financial assets measured at fair value through income and expenditure comprise cash balances.

14. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024	Income	Expenditure	Balance at 30 June 2025
	£	£	£	£
Unrestricted funds				
General Funds - all funds	31,595	42,580	(38,885)	35,290
	31,595	42,580	(38,885)	35,290
	31,595	42,580	(38,885)	35,290

15. Summary of funds

Summary of funds - current year

	Balance at 1 July 2024	Income	Expenditure	Balance at 30 June 2025
	£	£	£	£
General funds	31,595	42,580	(38,885)	35,290
	31,595	42,580	(38,885)	35,290
	31,595	42,580	(38,885)	35,290

ACTS LIFE CLUSTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	39,094	39,094
Creditors due within one year	(3,804)	(3,804)
Total	<u>35,290</u>	<u>35,290</u>

17. Related party transactions

	2025 £	2024 £
Donations from Jubilee Church Maidstone (charity no 1168027)	27,846	31,963
	<u>27,846</u>	<u>31,963</u>

All donations listed to other charities had Trustees in common.

IT & Accounting Solutions was reimbursed for expenditure incurred on behalf of the charity amounting to £612 (2024: £836) for software subscriptions. These transactions were made at open market value or on terms equivalent to those that prevail in arm's length transactions.

Donations of £4,735 (2024: £4,265) were received during the year from the Trustees and from entities connected with the Trustees.

ACTS LIFE CLUSTER

England & Wales - Charity number 1098683

Accounts

ACTS LIFE CLUSTER

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

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Objectives and activities

● Policies and objectives

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In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Strategies for achieving objectives

The main objective of the charity is to support other churches predominately in the United Kingdom, although training and support has also been extended to Europe, United States, Canada, Australia, South Africa and Sri Lanka.

● Activities undertaken to achieve objectives

Provide relevant training and equipping to ensure the churches grow from strength to strength. This is offered as one-to-one mentoring and quarterly leadership team equipping.

● Main activities undertaken to further the charity's purposes for the public benefit

We have apostolic oversight of various churches. As a cluster we gather together for relationship and fun, equipping and training, government and oversight as well as vision and direction.

As a cluster we have churches relating in from England, Wales, South Africa, Nigeria, the USA, Sri Lanka, Jamaica and Antigua. We also work and walk closely with churches in Australia, Malaysia, Canada, Germany and the Ukraine.

Achievements and performance

● Main achievements of the charity

Provide relevant training and equipping to ensure the churches grow from strength to strength. This is offered as one-to-one mentoring and quarterly leadership team equipping.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance (continued)

- **Review of activities**

We carried out regular contact with the Acts Life Cluster church leaders throughout the year. This took the form of phone calls, Zoom calls and face to face meetings where possible.

Our Cluster churches joined in a Worldwide Day of Prayer on Sunday 10 September 2023.

From 2-23 September 2023, we visited the UK churches as part of a road trip. On 4-6 April 2024, we hosted the international Church of the Nations Leadership Conference in Windsor, where we met with the leaders of all five church clusters to continue the ongoing plans for the organisation.

We continued our support of Ben and Kaat Doggett as they lead Pathways Church in Lenham. The church has grown in numbers and they are working with their new leadership team. Neil and Hazel Pattison have continued to temporarily serve as elders until they install a new eldership in 2025 or 2026.

Light for the World Christian Church in Reni, Ukraine, formally joined the Acts Life Cluster.

We held two international Zoom calls during the year to connect our church leaders in the UK, Sri Lanka, Jamaica, South Africa, and the Ukraine.

Overall we had a productive year seeing growth in the churches and providing support and training to many of the Cluster leaders and members, fulfilling the aims of the charity.

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

- **Reserves policy**

The Trustees closely monitor the level of free reserves available to ensure there is sufficient financial flexibility in place. The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to support the current level of expenditure and to continue in operational existence for the foreseeable future.

- **Principal funding**

Churches that support the objectives of the charity have provided donations to enable further training and equipping to be offered.

The donations to the charity are in keeping with the biblical principles that just as each church encourages their members to practise personal tithing (being 10% of their income) in a systematic and planned way, so that church should tithe of their regular unrestricted income, as a corporate body, to the Cluster.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Structure, governance and management

● Constitution

Acts Life Cluster is a registered charity, number 1098683, and is constituted under a Trust deed dated 23 June 2003 with supplemental deed dated 30 July 2014 (change of name) and a further supplemental deed dated 10 December 2017 (change of name).

● Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Any natural person over the age of 18 is eligible to stand as a Trustee of the Charity on the understanding they are willing to develop, the skills, knowledge and experience needed for the effective administration of the Charity and are not disqualified from acting as a Trustee by the provisions of the Companies Act or Charities Act and complete the "The Fit and Proper Test".

The Trust deed require a minimum of three Trustees at any one time with no maximum set.

● Organisational structure and decision-making policies

The day to day affairs of the charity are managed by Mr Neil Pattison in conjunction with David Cape. Input for the taking of strategic decisions is garnered from this team and agreed by the Trustees before being implemented.

● Related party relationships

The charity works closely with Jubilee Church Maidstone (charity no 1168027) and receives the majority of its income and volunteers from Jubilee Church Maidstone. Mr Darren Eagles is a Trustee in common but appropriate conflict of interest policies have been implemented and details of transactions between related parties has been disclosed in the notes.

The ability for these charities to work together has been mutually beneficial and the Trustees are expecting further significant mutual benefit for the future.

Marcel Jung is a trustee of the charity and also a director in IT & Accounting Solutions Limited which provide professional accountancy services to the charity. The Trust deed clause *T(2) allows any trustee who is a solicitor, accountant or other person engaged in any profession may charge and be paid all the usual professional charges for business done by him or her or his or her firm when instructed by the other trustees to act in a professional capacity on behalf of the Charity: Provided that at no time shall a majority of the trustees benefit under this provision and that a trustee shall withdraw from any meeting of the trustees at which his or her own instruction or remuneration, or that of his or her firm, is under discussion.*

● Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to identify, monitor, review and mitigate exposure to the major risks.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 5 March 2025 and signed on their behalf by:

Mr Neil Pattison

ACTS LIFE CLUSTER

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2024

Independent examiner's report to the Trustees of Acts Life Cluster ('the charity')

We report to the charity Trustees on our examination of the accounts of the charity for the year ended 30 June 2024.

Responsibilities and basis of report

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

We 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our work or for this report.

Signed:

Marcel Jung

Dated: 5 March 2025

ICPA (Fellow), FFA/FIPA, FAIA

IT & Accounting Solutions Limited
Certified Public Accountants

ACTS LIFE CLUSTER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	45,877	45,877	52,336
Charitable activities	4	-	-	11,065
		<hr/>	<hr/>	<hr/>
Total income		45,877	45,877	63,401
Expenditure on:				
Charitable activities	6	57,262	57,262	82,023
		<hr/>	<hr/>	<hr/>
Total expenditure		57,262	57,262	82,023
		<hr/>	<hr/>	<hr/>
Net movement in funds		(11,385)	(11,385)	(18,622)
Reconciliation of funds:				
Total funds brought forward		42,979	42,979	61,601
Net movement in funds		(11,385)	(11,385)	(18,622)
		<hr/>	<hr/>	<hr/>
Total funds carried forward		31,594	31,594	42,979
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

ACTS LIFE CLUSTER

**BALANCE SHEET
AS AT 30 JUNE 2024**

	Note	2024 £	2023 £
Fixed assets		<u>-</u>	<u>-</u>
Current assets			
Debtors	12	4,357	1,011
Cash at bank and in hand		32,983	43,863
		<u>37,340</u>	<u>44,874</u>
Creditors: amounts falling due within one year	13	(5,746)	(1,895)
Net current assets		<u>31,594</u>	<u>42,979</u>
Total assets less current liabilities		<u>31,594</u>	<u>42,979</u>
Net assets excluding pension asset		<u>31,594</u>	<u>42,979</u>
Total net assets		<u><u>31,594</u></u>	<u><u>42,979</u></u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	31,594	42,979
Total funds		<u><u>31,594</u></u>	<u><u>42,979</u></u>

The financial statements were approved and authorised for issue by the Trustees on 05 March 2025 and signed on their behalf by:

Mr Neil Pattison

The notes on pages 9 to 16 form part of these financial statements.

ACTS LIFE CLUSTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1. General information

Acts Life Cluster was setup on 23 June 2003 as an unincorporated charitable trust and registered with the Charity Commission for England and Wales (charity number 1098683) on 22 July 2003. The registered address is 28 Harrow Way, Maidstone, Kent, ME14 5TU but the administrative offices are located at Willington Court, 1 Willington Street, Maidstone, Kent, ME15 8JW.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

ACTS LIFE CLUSTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

2. Accounting policies (continued)

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

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

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	45,877	45,877	52,336

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

4. Income from charitable activities

	Total funds 2024	<i>Total funds 2023</i>
	£	£
Training conferences	-	11,065
	<u> </u>	<u> </u>

5. Analysis of grants

	Grants to Institutions 2024	Grants to Individuals 2024	Total funds 2024
	£	£	£
Grants - General	16,231	25,879	42,110
	<u> </u>	<u> </u>	<u> </u>

	<i>Grants to Institutions 2023</i>	<i>Grants to Individuals 2023</i>	<i>Total funds 2023</i>
	£	£	£
Grants - General	10,977	32,663	43,640
	<u> </u>	<u> </u>	<u> </u>

The charity has made the following material grants to institutions during the year:

	2024	2023
	£	£
Name of institution		
Church of the Nations International	3,896	3,666
Restoration Family Church	-	834
Footwisher Ministries	11,935	5,327
Saturation Trust	400	1,150
	<u> </u>	<u> </u>
	16,231	10,977
	<u> </u>	<u> </u>
	16,231	10,977
	<u> </u>	<u> </u>

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Training conferences	7,804	7,804	24,558
General	49,458	49,458	57,465
	<u>57,262</u>	<u>57,262</u>	<u>82,023</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £
Training conferences	6,854	-	950	7,804
General	-	42,110	7,348	49,458
	<u>6,854</u>	<u>42,110</u>	<u>8,298</u>	<u>57,262</u>

	<i>Activities undertaken directly 2023 £</i>	<i>Grant funding of activities 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Training conferences	23,708	-	850	24,558
General	-	43,640	13,825	57,465
	<u>23,708</u>	<u>43,640</u>	<u>14,675</u>	<u>82,023</u>

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

8. Independent examiner's remuneration

	2024	2023
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	950	850

The independent review was provided pro-bono and valued at £950 (2023: £850).

9. Staff costs

	2024	2023
	£	£
Wages and salaries	5,471	5,129

The average number of persons employed by the charity during the year was as follows:

	2024	2023
	No.	No.
Part-time administrator	1	1

No employee received remuneration amounting to more than £60,000 in either year.

None of the Trustees or key management personnel were paid during the year.

Staff costs are for a part time administrator that is employed by Jubilee Church Maidstone and a pro-rata contribution paid to the related party's employment costs.

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

10. Trustees' remuneration and expenses

	2024	2023
	£	£
Mr Marcel Jung	800	400
Gift		

During the year ended 30 June 2024, expenses were reimbursed or paid directly to 1 Trustee (2023 - to 2 Trustees) broken down as follows:

	2024	2023
	£	£
Travel	-	3,419
Accommodation	-	1,363
Subsistence	300	151
	300	4,933

The Trustees received reimbursement for costs incurred with conferences and leadership times.

11. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	4,357	1,011
	4,357	1,011

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,432	750
Accruals and deferred income	4,314	1,145
	5,746	1,895
	5,746	1,895

14. Financial instruments

	2024	2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	32,983	43,863
	32,983	43,863
	32,983	43,863

Financial assets measured at fair value through income and expenditure comprise cash balances.

15. Statement of funds

Statement of funds - current year

	Balance at 1 July 2023	Income	Expenditure	Balance at 30 June 2024
	£	£	£	£
Unrestricted funds				
General Funds - all funds	42,979	45,877	(57,262)	31,594
	42,979	45,877	(57,262)	31,594
	42,979	45,877	(57,262)	31,594

16. Summary of funds

Summary of funds - current year

	Balance at 1 July 2023	Income	Expenditure	Balance at 30 June 2024
	£	£	£	£
General funds	42,979	45,877	(57,262)	31,594
	42,979	45,877	(57,262)	31,594
	42,979	45,877	(57,262)	31,594

ACTS LIFE CLUSTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	37,340	37,340
Creditors due within one year	(5,746)	(5,746)
Total	<u>31,594</u>	<u>31,594</u>

18. Related party transactions

	2024 £	2023 £
Donations from Jubilee Church Maidstone (charity no 1168027)	31,963	27,874
	<u>31,963</u>	<u>27,874</u>

All donations listed to other charities had Trustees in common.

IT & Accounting Solutions was reimbursed for expenditure incurred on behalf of the charity amounting to £836 (2023: £682) for software subscriptions. These transactions were made at open market value or on terms equivalent to those that prevail in arm's length transactions.

Donations of £4,265 (2023: £4,605) were received during the year from the Trustees and from entities connected with the Trustees.

ACTS LIFE CLUSTER

England & Wales - Charity number 1098683

Accounts

ACTS LIFE CLUSTER

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

ACTS LIFE CLUSTER

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ACTS LIFE CLUSTER

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2023

Trustees	Mr Marcel Jung, Trustee Mr Neil Pattison, Trustee Mr Darren Eagles, Trustee
Charity registered number	1098683
Principal office	Jubilee Resource Hub 9 Ashford Road Maidstone Kent ME14 5BJ
Accountants	IT & Accounting Solutions Limited Certified Public Accountants 28 Harrow Way Maidstone Kent ME14 5TU
Bankers	HSBC 1/5 Week Street Maidstone Kent ME14 1QW

ACTS LIFE CLUSTER

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their annual report together with the financial statements of the charity for the year 1 July 2022 to 30 June 2023.

Objectives and activities

● Policies and objectives

The principal object of the charity is (1) the advancement of the Christian faith (2) the relief of persons who are in condition of need, hardship or distress or who are aged or sick (3) the advancement of education on the basis of Christian principles (4) to support and assist registered churches and ministers of the Church of the Nations family of churches in performing their duties. Principally in the vicinity of the United Kingdom, but extending to Europe and internationally where deemed appropriate by the trustees ("the area of benefit").

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Strategies for achieving objectives

The main objective of the charity is to support other churches predominately in the United Kingdom, although training and support has also been extended to Europe, United States, Canada, Australia, South Africa and Sri Lanka.

● Activities undertaken to achieve objectives

Provide relevant training and equipping to ensure the churches grow from strength to strength. This is offered as one-to-one mentoring and quarterly leadership team equipping.

● Main activities undertaken to further the charity's purposes for the public benefit

We have apostolic oversight of various churches. As a cluster we gather together for relationship and fun, equipping and training, government and oversight as well as vision and direction.

As a cluster we have churches relating in from England, Wales, South Africa, Nigeria, the USA, Sri Lanka, Jamaica and Antigua. We also work and walk closely with churches in Australia, Malaysia, Canada, Germany and the Ukraine.

Achievements and performance

● Main achievements of the charity

Provide relevant training and equipping to ensure the churches grow from strength to strength. This is offered as one-to-one mentoring and quarterly leadership team equipping.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

Achievements and performance (continued)

- **Review of activities**

We carried out regular contact with the Acts Life Cluster church leaders throughout the year. This took the form of phone calls, Zoom calls and face to face meetings where possible.

In September 2022, we hosted the international Church of the Nations Conference in Buxted Park Hotel, East Sussex, where we met with the leaders of all five church clusters to continue the ongoing plans for the organisation. The leaders of Modimolle church stayed with Jubilee Church in Maidstone for an extra week.

Our Cluster churches joined in a Worldwide Day of Prayer on Sunday 11 September.

We held a joint Cluster conference in Winchester, UK for the leaders of the Acts Life Cluster and Freedom Hill Cluster between 6-10 October 2022. Around 70 leaders attended hearing reports of our community activities around the world.

Marius and Linda, leaders of the Heartbeat Cluster based in East London, South Africa, joined us at Jubilee Church and preached at our afternoon celebration on Sunday 30 October.

We continued our support of Ben and Kaat Doggett as they lead Pathways Church in Lenham. The church has grown in numbers and they have chosen a new leadership team. Neil and Hazel Pattison have agreed to temporarily serve as elders until they install a new eldership in 2024.

We held three international Zoom calls during the year to connect our church leaders in the UK, Sri Lanka, Jamaica and South Africa.

As Acts Life Cluster we strengthened our support of the church Michelle Potgieter leads in Reni, Ukraine as the Russian invasion continued. We raised funds for deliveries of essential supplies and the sourcing and delivery of a diesel generator. Michelle has spoken via Zoom at several of our conferences.

From 27-31 March 2023 Neil Pattison and Alex Afriyie (church leader from the Freedom Hill Cluster) visited our churches in Sri Lanka for leadership training. The main church has planted other churches in several locations around Colombo and we met leaders from all seven churches for training in practical church leadership. The training continues on a monthly basis via Zoom.

In April 2023 a team of 12 members of Acts Life Cluster churches in the UK flew out to Port Elizabeth in South Africa for the Leadershift conference. We then travelled to the Koinonia church in Modimolle for a Cluster time where the theme was One and unity. We were joined by the leaders of several other Christian ministries operating in South Africa.

Overall we had a productive year seeing growth in the churches and providing support and training to many of the Cluster leaders and members, fulfilling the aims of the charity.

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

- **Reserves policy**

The Trustees closely monitor the level of free reserves available to ensure there is sufficient financial flexibility in place. The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to support the current level of expenditure and to continue in operational existence for the foreseeable future.

- **Principal funding**

Churches that support the objectives of the charity have provided donations to enable further training and equipping to be offered.

Structure, governance and management

- **Constitution**

Acts Life Cluster is a registered charity, number 1098683, and is constituted under a Trust deed dated 23 June 2003 with supplemental deed dated 30 July 2014 (change of name) and a further supplemental deed dated 10 December 2017 (change of name).

- **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Any natural person over the age of 18 is eligible to stand as a Trustee of the Charity on the understanding they are willing to develop, the skills, knowledge and experience needed for the effective administration of the Charity and are not disqualified from acting as a Trustee by the provisions of the Companies Act or Charities Act and complete the "The Fit and Proper Test".

The Trust deed require a minimum of three Trustees at any one time with no maximum set.

- **Organisational structure and decision-making policies**

The day to day affairs of the charity are managed by Mr Neil Pattison in conjunction with David Cape. Input for the taking of strategic decisions is garnered from this team and agreed by the Trustees before being implemented.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

Structure, governance and management (continued)

● Related party relationships

The charity works closely with Jubilee Church Maidstone (charity no 1168027) and receives the majority of its income and volunteers from Jubilee Church Maidstone. Mr Darren Eagles is a Trustee in common but appropriate conflict of interest policies have been implemented and details of transactions between related parties has been disclosed in the notes.

The ability for these charities to work together has been mutually beneficial and the Trustees are expecting further significant mutual benefit for the future.

Marcel Jung is a trustee of the charity and also a director in IT & Accounting Solutions Limited which provide professional accountancy services to the charity. The Trust deed clause T(2) *allows any trustee who is a solicitor, accountant or other person engaged in any profession may charge and be paid all the usual professional charges for business done by him or her or his or her firm when instructed by the other trustees to act in a professional capacity on behalf of the Charity: Provided that at no time shall a majority of the trustees benefit under this provision and that a trustee shall withdraw from any meeting of the trustees at which his or her own instruction or remuneration, or that of his or her firm, is under discussion.*

● Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to identify, monitor, review and mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ACTS LIFE CLUSTER

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

Approved by order of the members of the board of Trustees on 10 July 2023 and signed on their behalf by:

Mr Neil Pattison

ACTS LIFE CLUSTER

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2023

Independent examiner's report to the Trustees of Acts Life Cluster ('the charity')

We report to the charity Trustees on our examination of the accounts of the charity for the year ended 30 June 2023.

Responsibilities and basis of report

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

We 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our work or for this report.

Signed:

Marcel Jung

Dated: 10 July 2023

ICPA (Fellow), FFA/FIPA, FAIA

IT & Accounting Solutions Limited
Certified Public Accountants

ACTS LIFE CLUSTER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	52,336	52,336	54,444
Charitable activities	4	11,065	11,065	3,593
Total income		63,401	63,401	58,037
Expenditure on:				
Charitable activities	6	82,023	82,023	46,723
Total expenditure		82,023	82,023	46,723
Net movement in funds		(18,622)	(18,622)	11,314
Reconciliation of funds:				
Total funds brought forward		61,601	61,601	50,287
Net movement in funds		(18,622)	(18,622)	11,314
Total funds carried forward		42,979	42,979	61,601

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 17 form part of these financial statements.

ACTS LIFE CLUSTER

**BALANCE SHEET
AS AT 30 JUNE 2023**

	Note	2023 £	2022 £
Fixed assets		<u>-</u>	<u>-</u>
Current assets			
Debtors	12	1,011	3,785
Cash at bank and in hand		43,863	62,761
		<u>44,874</u>	<u>66,546</u>
Creditors: amounts falling due within one year	13	(1,895)	(4,945)
Net current assets		<u>42,979</u>	<u>61,601</u>
Total assets less current liabilities		<u>42,979</u>	<u>61,601</u>
Net assets excluding pension asset		<u>42,979</u>	<u>61,601</u>
Total net assets		<u><u>42,979</u></u>	<u><u>61,601</u></u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	42,979	61,601
Total funds		<u><u>42,979</u></u>	<u><u>61,601</u></u>

The financial statements were approved and authorised for issue by the Trustees on 10 July 2023 and signed on their behalf by:

Mr Neil Pattison

The notes on pages 10 to 17 form part of these financial statements.

ACTS LIFE CLUSTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1. General information

Acts Life Cluster was setup on 23 June 2003 as an unincorporated charitable trust and registered with the Charity Commission for England and Wales (charity number 1098683) on 22 July 2003. The registered address is 28 Harrow Way, Maidstone, Kent, ME14 5TU but the administrative offices are located at Jubilee Resource Hub, 9 Ashford Road, Maidstone, Kent, ME14 5BJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

ACTS LIFE CLUSTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

2. Accounting policies (continued)

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

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

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	52,336	52,336	54,444

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Training conferences	11,065	11,065	3,593

5. Analysis of grants

	Grants to Institutions 2023 £	Grants to Individuals 2023 £	Total funds 2023 £
Grants - General	10,977	32,663	43,640

	<i>Grants to Institutions 2022 £</i>	<i>Grants to Individuals 2022 £</i>	<i>Total funds 2022 £</i>
Grants - General	13,592	11,497	25,089

The charity has made the following material grants to institutions during the year:

Name of institution	2023 £	<i>2022 £</i>
Church of the Nations International	3,666	4,432
Restoration Family Church	834	-
Footwasher Ministries	5,327	6,260
Saturation Trust	1,150	1,000
Jubilee Church Maidstone	-	400
Light of the World Church	-	1,500
	10,977	13,592
	10,977	13,592

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Training conferences	24,558	24,558	10,820
General	57,465	57,465	35,903
	<u>82,023</u>	<u>82,023</u>	<u>46,723</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £
Training conferences	23,708	-	850	24,558
General	-	43,640	13,825	57,465
	<u>23,708</u>	<u>43,640</u>	<u>14,675</u>	<u>82,023</u>

	<i>Activities undertaken directly 2022 £</i>	<i>Grant funding of activities 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Training conferences	10,120	-	700	10,820
General	-	25,089	10,814	35,903
	<u>10,120</u>	<u>25,089</u>	<u>11,514</u>	<u>46,723</u>

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

8. Independent examiner's remuneration

	2023	<i>2022</i>
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	850	<i>700</i>

The independent review was provided pro-bono and valued at £850.

9. Staff costs

	2023	<i>2022</i>
	£	£
Wages and salaries	5,129	<i>4,820</i>

The average number of persons employed by the charity during the year was as follows:

	2023	<i>2022</i>
	No.	No.
Part-time administrator	1	<i>1</i>

No employee received remuneration amounting to more than £60,000 in either year.

None of the Trustees or key management personnel were paid during the year.

Staff costs are for a part time administrator that is employed by Jubilee Church Maidstone and a pro-rata contribution paid to the related party's employment costs.

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

13. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	750	3,109
Accruals and deferred income	1,145	1,836
	1,895	4,945
	1,895	4,945

14. Financial instruments

	2023	2022
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	43,863	62,761
	43,863	62,761
	43,863	62,761

Financial assets measured at fair value through income and expenditure comprise cash balances.

15. Statement of funds

Statement of funds - current year

	Balance at 1 July 2022	Income	Expenditure	Balance at 30 June 2023
	£	£	£	£
Unrestricted funds				
General Funds - all funds	61,601	63,401	(82,023)	42,979
	61,601	63,401	(82,023)	42,979
	61,601	63,401	(82,023)	42,979

16. Summary of funds

Summary of funds - current year

	Balance at 1 July 2022	Income	Expenditure	Balance at 30 June 2023
	£	£	£	£
General funds	61,601	63,401	(82,023)	42,979
	61,601	63,401	(82,023)	42,979
	61,601	63,401	(82,023)	42,979

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	44,874	44,874
Creditors due within one year	(1,895)	(1,895)
Total	<u>42,979</u>	<u>42,979</u>

18. Related party transactions

	2023 £	2022 £
Donations from Jubilee Church Maidstone (charity no 1168027)	27,874	32,705
	<u>27,874</u>	<u>32,705</u>

All donations listed to other charities had Trustees in common.

IT & Accounting Solutions was reimbursed for expenditure incurred on behalf of the charity amounting to £682 (2022: £672) for software subscriptions. These transactions were made at open market value or on terms equivalent to those that prevail in arm's length transactions.

Donations of £4,605 (2022: £4,267) were received during the year from the Trustees and from entities connected with the Trustees.

ACTS LIFE CLUSTER

England & Wales - Charity number 1098683

Accounts

ACTS LIFE CLUSTER

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

ACTS LIFE CLUSTER

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ACTS LIFE CLUSTER

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2022

Trustees	Mr Marcel Jung, Trustee Mr Neil Pattison, Trustee Mr Darren Eagles, Trustee
Charity registered number	1098683
Principal office	Jubilee Resource Hub 9 Ashford Road Maidstone Kent ME14 5BJ
Accountants	IT & Accounting Solutions Limited Certified Public Accountants 28 Harrow Way Maidstone Kent ME14 5TU
Bankers	HSBC 1/5 Week Street Maidstone Kent ME14 1QW

ACTS LIFE CLUSTER

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their annual report together with the financial statements of the charity for the year 1 July 2021 to 30 June 2022.

Objectives and activities

● Policies and objectives

The principal object of the charity is (1) the advancement of the Christian faith (2) the relief of persons who are in condition of need, hardship or distress or who are aged or sick (3) the advancement of education on the basis of Christian principles (4) to support and assist registered churches and ministers of the Church of the Nations family of churches in performing their duties. Principally in the vicinity of the United Kingdom, but extending to Europe and internationally where deemed appropriate by the trustees ("the area of benefit").

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Strategies for achieving objectives

The main objective of the charity is to support other churches predominately in the United Kingdom, although training and support has also been extended to Europe, United States, Canada, Australia, South Africa and Sri Lanka.

● Activities undertaken to achieve objectives

Provide relevant training and equipping to ensure the churches grow from strength to strength. This is offered as one-to-one mentoring and quarterly leadership team equipping.

● Main activities undertaken to further the charity's purposes for the public benefit

We have apostolic oversight of various churches. As a cluster we gather together for relationship and fun, equipping and training, government and oversight as well as vision and direction.

As a cluster we have churches relating in from England, Wales, South Africa, Nigeria, the USA, Sri Lanka, Jamaica and Antigua. We also work and walk closely with churches in Australia, Malaysia, Canada, Germany and the Ukraine.

Achievements and performance

● Main achievements of the charity

Provide relevant training and equipping to ensure the churches grow from strength to strength. This is offered as one-to-one mentoring and quarterly leadership team equipping.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

Achievements and performance (continued)

- **Review of activities**

With the lifting of the Covid19 pandemic restrictions, our activities as an organisation have resumed in full.

In July 2021 we began a process with church leaders in Haenertsburg, South Africa, who expressed an interest in joining the Acts Life Cluster. Over a series of Zoom meetings we visited the church in May 2022 and they became part of the Cluster.

One of our key leaders was diagnosed with a malignant tumour in August 2021 and the churches comprising the Cluster responded with much support to help the leader return to health.

Our Cluster churches joined in a Worldwide Day of Prayer on 12 September.

We held a Cluster conference in Lenham, UK for the church leaders between 7-9 October 2021 with access to a Zoom link for those who could not attend in person. Three of the church members ran the London Marathon on 3 September to raise funds for a number of charities supported within the Cluster.

On 9 October we installed new leaders in Pathways Church, Lenham, as Johnny and Estelle McCabe passed their capable and productive leadership of the church over to Ben and Kaat Doggett.

Having our Cluster churches on four continents is a challenge when we want to meet together at the same time online, but we have found that a Zoom call at 2pm UK time allows everyone to connect for an hour. We held Zoom calls on 26 January.

As Acts Life Cluster we connect with Church of the Nations and other Church Clusters at the yearly Apostolic Council meeting. We met in April 2022 at Port Elizabeth in South Africa to discuss the future of the organization and issues facing our churches today.

Overall we had a productive year seeing growth in the churches and providing support and training to many of the Cluster leaders and members.

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

- **Reserves policy**

The Trustees closely monitor the level of free reserves available to ensure there is sufficient financial flexibility in place. The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to support the current level of expenditure and to continue in operational existence for the foreseeable future.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

- **Principal funding**

Churches that support the objectives of the charity have provided donations to enable further training and equipping to be offered.

Structure, governance and management

- **Constitution**

Acts Life Cluster is a registered charity, number 1098683, and is constituted under a Trust deed dated 23 June 2003 with supplemental deed dated 30 July 2014 (change of name) and a further supplemental deed dated 10 December 2017 (change of name).

- **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

- **Related party relationships**

The charity works closely with Jubilee Church Maidstone (charity no 1168027) and receives the majority of its income and volunteers from Jubilee Church Maidstone. Mr Darren Eagles is a Trustee in common but appropriate conflict of interest policies have been implemented and details of transactions between related parties has been disclosed in the notes.

The ability for these charities to work together has been mutually beneficial and the Trustees are expecting further significant mutual benefit for the future.

Marcel Jung is a trustee of the charity and also a director in IT & Accounting Solutions Limited which provide professional accountancy services to the charity.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 21 March 2023 and signed on their behalf by:

Mr Neil Pattison

ACTS LIFE CLUSTER

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2022

Independent examiner's report to the Trustees of Acts Life Cluster ('the charity')

We report to the charity Trustees on our examination of the accounts of the charity for the year ended 30 June 2022.

Responsibilities and basis of report

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

We 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our work or for this report.

Signed:

Marcel Jung

Dated: 21 March 2023

ICPA (Fellow), FFA/FIPA, FAIA

IT & Accounting Solutions Limited
Certified Public Accountants

ACTS LIFE CLUSTER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	54,444	54,444	52,012
Charitable activities	4	3,593	3,593	-
Total income		58,037	58,037	52,012
Expenditure on:				
Charitable activities	6	46,723	46,723	33,879
Total expenditure		46,723	46,723	33,879
Net movement in funds		11,314	11,314	18,133
Reconciliation of funds:				
Total funds brought forward		50,287	50,287	32,154
Net movement in funds		11,314	11,314	18,133
Total funds carried forward		61,601	61,601	50,287

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

ACTS LIFE CLUSTER

BALANCE SHEET
AS AT 30 JUNE 2022

	Note	2022 £	2021 £
Fixed assets			
		<u>-</u>	<u>-</u>
Current assets			
Debtors	11	3,785	-
Cash at bank and in hand		62,761	51,505
		<u>66,546</u>	<u>51,505</u>
Creditors: amounts falling due within one year	12	(4,945)	(1,218)
Net current assets		<u>61,601</u>	<u>50,287</u>
Total assets less current liabilities		<u>61,601</u>	<u>50,287</u>
Net assets excluding pension asset		<u>61,601</u>	<u>50,287</u>
Total net assets		<u>61,601</u>	<u>50,287</u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	61,601	50,287
Total funds		<u>61,601</u>	<u>50,287</u>

The financial statements were approved and authorised for issue by the Trustees on 21 March 2023 and signed on their behalf by:

Mr Neil Pattison

The notes on pages 9 to 16 form part of these financial statements.

ACTS LIFE CLUSTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. General information

Acts Life Cluster was setup on 23 June 2003 as an unincorporated charitable trust and registered with the Charity Commission for England and Wales (charity number 1098683) on 22 July 2003. The registered address is 28 Harrow Way, Maidstone, Kent, ME14 5TU but the administrative offices are located at Jubilee Resource Hub, 9 Ashford Road, Maidstone, Kent, ME14 5BJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

ACTS LIFE CLUSTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2. Accounting policies (continued)

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

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

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	54,444	54,444	52,012

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Training conferences	3,593	3,593	-

5. Analysis of grants

	Grants to Institutions 2022 £	Grants to Individuals 2022 £	Total funds 2022 £
Grants - General	13,592	11,497	25,089

	<i>Grants to Institutions 2021 £</i>	<i>Grants to Individuals 2021 £</i>	<i>Total funds 2021 £</i>
Grants - General	13,023	9,096	22,119

The charity has made the following material grants to institutions during the year:

Name of institution	2022 £	<i>2021 £</i>
Church of the Nations International	4,432	4,590
Footwasher Ministries	6,260	6,423
Koinonia Christian Community Centre	-	1,010
Saturation Trust	1,000	1,000
Jubilee Church Maidstone	400	-
Light of the World Church	1,500	-
	13,592	<i>13,023</i>
	13,592	<i>13,023</i>

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Training conferences	10,820	10,820	3,745
General	35,903	35,903	30,134
	<u>46,723</u>	<u>46,723</u>	<u>33,879</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
Training conferences	10,120	-	700	10,820
General	-	25,089	10,814	35,903
	<u>10,120</u>	<u>25,089</u>	<u>11,514</u>	<u>46,723</u>

	<i>Activities undertaken directly 2021 £</i>	<i>Grant funding of activities 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Training conferences	3,045	-	700	3,745
General	-	22,118	8,016	30,134
	<u>3,045</u>	<u>22,118</u>	<u>8,716</u>	<u>33,879</u>

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

8. Independent examiner's remuneration

	2022	<i>2021</i>
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	700	<i>700</i>

The independent review was provided pro-bono and valued at £700.

9. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	4,820	<i>4,700</i>

The average number of persons employed by the charity during the year was as follows:

	2022	<i>2021</i>
	No.	No.
Part-time administrator	1	<i>1</i>

No employee received remuneration amounting to more than £60,000 in either year.

None of the Trustees or key management personnel were paid during the year.

Staff costs are for a part time administrator that is employed by Jubilee Church Maidstone and a pro-rata contribution to the related party's employment costs.

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

10. Trustees' remuneration and expenses

	2022	<i>2021</i>
	£	£
Mr Marcel Jung	200	-
Other benefits		

During the year ended 30 June 2022, expenses were reimbursed or paid directly to 2 Trustees (*2021 - to Trustee*) broken down as follows:

	2022	<i>2021</i>
	£	£
Travel	553	-
Subsistence	613	-
Mobile costs	25	-
	1,191	-

11. Debtors

	2022	<i>2021</i>
	£	£
Due within one year		
Other debtors	300	-
Prepayments and accrued income	3,485	-
	3,785	-

12. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Trade creditors	3,109	838
Accruals and deferred income	1,836	380
	4,945	1,218

ACTS LIFE CLUSTER

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

13. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	62,761	51,505

Financial assets measured at fair value through income and expenditure comprise cash balances.

14. Statement of funds

Statement of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Unrestricted funds				
General Funds - all funds	50,287	58,037	(46,723)	61,601

15. Summary of funds

Summary of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
General funds	50,287	58,037	(46,723)	61,601

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	66,546	66,546
Creditors due within one year	(4,945)	(4,945)
Total	<u>61,601</u>	<u>61,601</u>

17. Related party transactions

	2022 £	2021 £
Donations from Jubilee Church Maidstone (charity no 1168027)	32,705	35,921
	<u>32,705</u>	<u>35,921</u>

All donations listed to other charities had trustees in common.

IT & Accounting Solutions was reimbursed for expenditure incurred on behalf of the charity amounting to £672 (2021: £576) for software subscriptions. These transactions were made at open market value or on terms equivalent to those that prevail in arm's length transactions.

Donations of £4,267 (2021: £3,300) were received during the year from the Trustees and from entities connected with the Trustees.

ACTS LIFE CLUSTER

England & Wales - Charity number 1098683

Accounts

ACTS LIFE CLUSTER

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

ACTS LIFE CLUSTER

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ACTS LIFE CLUSTER

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2021

Trustees	Mr Marcel Jung, Trustee Mr Neil Pattison, Trustee Mr Darren Eagles, Trustee
Charity registered number	1098683
Principal office	Jubilee Resource Hub 9 Ashford Road Maidstone Kent ME14 5BJ
Accountants	IT & Accounting Solutions Limited Certified Public Accountants 28 Harrow Way Maidstone Kent ME14 5TU
Bankers	HSBC 1/5 Week Street Maidstone Kent ME14 1QW

ACTS LIFE CLUSTER

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

The Trustees present their annual report together with the financial statements of the charity for the 1 July 2020 to 30 June 2021.

Objectives and activities

- **Policies and objectives**

The principal object of the charity is (1) the advancement of the Christian faith (2) the relief of persons who are in condition of need, hardship or distress or who are aged or sick (3) the advancement of education on the basis of Christian principles (4) to support and assist registered churches and ministers of the Church of the Nations family of churches in performing their duties. Principally in the vicinity of the United Kingdom, but extending to Europe and internationally where deemed appropriate by the trustees ("the area of benefit").

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

- **Strategies for achieving objectives**

The main objective of the charity is to support other churches predominately in the United Kingdom, although training and support has also been extended to Europe, United States, Canada, Australia, South Africa and Sri Lanka.

- **Activities undertaken to achieve objectives**

Provide relevant training and equipping to ensure the churches grow from strength to strength. This is offered as one-to-one mentoring and quarterly leadership team equipping.

- **Main activities undertaken to further the charity's purposes for the public benefit**

We have apostolic oversight of various churches. As a cluster we gather together for relationship and fun, equipping and training, government and oversight as well as vision and direction.

As a cluster we have churches relating in from England, Wales, South Africa, Nigeria, the USA, Sri Lanka, Jamaica and Antigua. We also work and walk closely with churches in Australia, Malaysia, Canada, Germany and the Ukraine.

Achievements and performance

- **Main achievements of the charity**

Provide relevant training and equipping to ensure the churches grow from strength to strength. This is offered as one-to-one mentoring and quarterly leadership team equipping.

- **Review of activities**

The year ending June 2021 has been exceptional due to the impact and influence of the Covid19 pandemic. Many of our activities have been placed on pause or adjusted to accommodate the restrictions resulting from the pandemic.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

- **Reserves policy**

The Trustees closely monitor the level of free reserves available to ensure there is sufficient financial flexibility in place. The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to support the current level of expenditure and to continue in operational existence for the foreseeable future. The Trustees have, however, recognised that, due to the impact of COVID-19, there has been a significant impact on the activities of the charity, however this has not impacted the monthly income levels.

- **Principal funding**

Churches that support the objectives of the charity have provided donations to enable further training and equipping to be offered.

Structure, governance and management

- **Constitution**

Acts Life Cluster is a registered charity, number 1098683, and is constituted under a Trust deed dated 23 June 2003 with supplemental deed dated 30 July 2014 (change of name) and a further supplemental deed dated 10 December 2017 (change of name).

- **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

- **Related party relationships**

The charity works closely with Jubilee Church Maidstone (charity no 1168027) and receives the majority of its income and volunteers from Jubilee Church Maidstone. Mr Darren Eagles is a Trustee in common but appropriate conflict of interest policies have been implemented and details of transactions between related parties has been disclosed in the notes.

The ability for these charities to work together has been mutually beneficial and the Trustees are expecting further significant mutual benefit for the future.

Marcel Jung is a trustee of the charity and also a director in IT & Accounting Solutions Limited which provide professional accountancy services to the charity.

ACTS LIFE CLUSTER

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 11 February 2022 and signed on their behalf by:

Mr Neil Pattison

ACTS LIFE CLUSTER

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2021

Independent examiner's report to the Trustees of Acts Life Cluster ('the charity')

We report to the charity Trustees on our examination of the accounts of the charity for the year ended 30 June 2021.

Responsibilities and basis of report

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

We 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our work or for this report.

Signed:

Marcel Jung

Dated: 11 February 2022

ICPA (Fellow), FFA/FIPA, FAIA

IT & Accounting Solutions Limited
Certified Public Accountants

ACTS LIFE CLUSTER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	52,012	52,012	45,644
Charitable activities	4	-	-	4,892
Other trading activities	5	-	-	1,676
Total income		52,012	52,012	52,212
Expenditure on:				
Raising funds		-	-	1,043
Charitable activities	7	33,879	33,879	38,596
Total expenditure		33,879	33,879	39,639
Net movement in funds		18,133	18,133	12,573
Reconciliation of funds:				
Total funds brought forward		32,154	32,154	19,581
Net movement in funds		18,133	18,133	12,573
Total funds carried forward		50,287	50,287	32,154

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 14 form part of these financial statements.

ACTS LIFE CLUSTER

BALANCE SHEET
AS AT 30 JUNE 2021

	Note	2021 £	2020 £
Fixed assets			
		-	-
Current assets			
Cash at bank and in hand		51,505	35,180
		<u>51,505</u>	<u>35,180</u>
Creditors: amounts falling due within one year	12	(1,218)	(3,026)
Net current assets		<u>50,287</u>	<u>32,154</u>
Total assets less current liabilities		<u>50,287</u>	<u>32,154</u>
Net assets excluding pension asset		<u>50,287</u>	<u>32,154</u>
Total net assets		<u><u>50,287</u></u>	<u><u>32,154</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	50,287	32,154
Total funds		<u><u>50,287</u></u>	<u><u>32,154</u></u>

The financial statements were approved and authorised for issue by the Trustees on 11 February 2022 and signed on their behalf by:

Mr Neil Pattison

The notes on pages 8 to 14 form part of these financial statements.

ACTS LIFE CLUSTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1. General information

Acts Life Cluster was setup on 23 June 2003 as an unincorporated charitable trust and registered with the Charity Commission for England and Wales (charity number 1098683) on 22 July 2003. The registered address is 28 Harrow Way, Maidstone, Kent, ME14 5TU but the administrative offices are located at Jubilee Resource Hub, 9 Ashford Road, Maidstone, Kent, ME14 5BJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

ACTS LIFE CLUSTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

2. Accounting policies (continued)

2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.6 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.7 Fund accounting

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

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	52,012	52,012	45,643

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

4. Income from charitable activities

	Total funds 2021 £	<i>Total funds 2020 £</i>
Training conferences	-	4,892
	-	4,892

5. Income from other trading activities

Income from non charitable trading activities

	Total funds 2021 £	<i>Total funds 2020 £</i>
Walking the Way	-	1,676
	-	1,676

6. Analysis of grants

	Grants to Institutions 2021 £	Grants to Individuals 2021 £	Total funds 2021 £
Grants - General	13,023	9,096	22,119
	13,023	9,096	22,119
	<i>Grants to Institutions 2020 £</i>	<i>Grants to Individuals 2020 £</i>	<i>Total funds 2020 £</i>
Grants - General	5,361	6,853	12,214
	5,361	6,853	12,214

The charity has made the following material grants to institutions during the year:

ACTS LIFE CLUSTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

6. Analysis of grants (continued)

	2021	<i>2020</i>
Name of institution	£	£
Church of the Nations International	4,590	<i>4,751</i>
Restoration Family Church	-	<i>610</i>
Footwasher Ministries	6,423	-
Koinonia Christian Community Centre	1,010	-
Saturation Trust	1,000	-
	13,023	<i>5,361</i>
	13,023	<i>5,361</i>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds	Total funds	<i>Total funds</i>
	2021	2021	<i>2020</i>
	£	£	£
Training conferences	3,745	3,745	<i>17,984</i>
General	30,134	30,134	<i>20,612</i>
	33,879	33,879	<i>38,596</i>
	33,879	33,879	<i>38,596</i>

8. Analysis of expenditure by activities

	Activities undertaken directly	Grant funding of activities	Support costs	Total funds
	2021	2021	2021	2021
	£	£	£	£
Training conferences	3,045	-	700	3,745
General	-	22,118	8,016	30,134
	3,045	22,118	8,716	33,879
	3,045	22,118	8,716	33,879

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8. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2020 £</i>	<i>Grant funding of activities 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Training conferences	17,384	-	600	17,984
General	-	12,214	8,398	20,612
	<u>17,384</u>	<u>12,214</u>	<u>8,998</u>	<u>38,596</u>

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £700 (2020 - £600).

10. Staff costs

	2021 £	2020 £
Wages and salaries	4,700	3,305
	<u>4,700</u>	<u>3,305</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Part-time administrator	1	1
	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

The trustees were not paid or reimbursed for expenses during the year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 June 2021, no Trustee expenses have been incurred (2020 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
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12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	838	20
Accruals and deferred income	380	3,006
	1,218	3,026

13. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	51,505	35,179
	51,505	35,179

Financial assets measured at fair value through income and expenditure comprise cash balances.

14. Statement of funds

Statement of funds - current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
Unrestricted funds				
General Funds - all funds	32,154	52,012	(33,879)	50,287
	32,154	52,012	(33,879)	50,287

15. Summary of funds

Summary of funds - current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
General funds	32,154	52,012	(33,879)	50,287
	32,154	52,012	(33,879)	50,287

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	51,505	51,505
Creditors due within one year	(1,218)	(1,218)
Total	<u>50,287</u>	<u>50,287</u>

17. Related party transactions

	2021 £	2020 £
Donations from Jubilee Church Maidstone (charity no 1168027)	35,921	27,285
Donations from Pathways Church (charity no 1096992)	4,143	2,064
	<u>40,064</u>	<u>29,349</u>

All donations listed to other charities had trustees in common.

IT & Accounting Solutions was reimbursed for expenditure incurred on behalf of the charity amounting to £576 (2020: £390) for software subscriptions. These transactions were made at open market value or on terms equivalent to those that prevail in arm's length transactions.

Donations of £3,300 (2020: £3,550) were received during the year from the Trustees and from entities connected with the Trustees.