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**ACTS LIFE CLUSTER**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

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## ACTS LIFE CLUSTER

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## ACTS LIFE CLUSTER

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

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

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## ACTS LIFE CLUSTER

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### TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

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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.

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## ACTS LIFE CLUSTER

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

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#### 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.

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## ACTS LIFE CLUSTER

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

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#### 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 year 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**

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## ACTS LIFE CLUSTER

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

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#### 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

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**ACTS LIFE CLUSTER**

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

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

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.



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**ACTS LIFE CLUSTER**

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**BALANCE SHEET  
AS AT 30 JUNE 2021**

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	Note	2021 £	2020 £
<b>Fixed assets</b>		<u>-</u>	<u>-</u>
<b>Current assets</b>			
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)
		<u>50,287</u>	<u>32,154</u>
<b>Net current assets</b>			32,154
<b>Total assets less current liabilities</b>		<u>50,287</u>	<u>32,154</u>
<b>Net assets excluding pension asset</b>		<u>50,287</u>	<u>32,154</u>
<b>Total net assets</b>		<u><u>50,287</u></u>	<u><u>32,154</u></u>
<b>Charity funds</b>			
Restricted funds	14	-	-
Unrestricted funds	14	50,287	32,154
<b>Total funds</b>		<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.

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## ACTS LIFE CLUSTER

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

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#### 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.

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## ACTS LIFE CLUSTER

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

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#### 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

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

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**ACTS LIFE CLUSTER**

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

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**4. Income from charitable activities**

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

**5. Income from other trading activities**

**Income from non charitable trading activities**

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

**6. Analysis of grants**

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

	<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
	<u>          </u>	<u>          </u>	<u>          </u>

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

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**ACTS LIFE CLUSTER**

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

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**6. Analysis of grants (continued)**

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

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

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

**8. Analysis of expenditure by activities**

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

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## ACTS LIFE CLUSTER

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

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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

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

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

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

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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**ACTS LIFE CLUSTER**

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

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**12. Creditors: Amounts falling due within one year**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Trade creditors	<b>838</b>	<i>20</i>
Accruals and deferred income	<b>380</b>	<i>3,006</i>
	<u><b>1,218</b></u>	<u><i>3,026</i></u>

**13. Financial instruments**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>51,505</b>	<i>35,179</i>

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

**14. Statement of funds**

**Statement of funds - current year**

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

**15. Summary of funds**

**Summary of funds - current year**

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

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## ACTS LIFE CLUSTER

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

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#### 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	<b>51,505</b>
Creditors due within one year	(1,218)	<b>(1,218)</b>
<b>Total</b>	<u>50,287</u>	<u><b>50,287</b></u>

#### 17. Related party transactions

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