
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 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.

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		<u>63,401</u>	<u>63,401</u>	<u>58,037</u>
Expenditure on:				
Charitable activities	6	82,023	82,023	46,723
Total expenditure		<u>82,023</u>	<u>82,023</u>	<u>46,723</u>
Net movement in funds		<u>(18,622)</u>	<u>(18,622)</u>	<u>11,314</u>
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		<u>42,979</u>	<u>42,979</u>	<u>61,601</u>

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 £	Total funds 2022 £
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
	<u>11,065</u>	<u>11,065</u>	<u>3,593</u>

5. Analysis of grants

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

	<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
	<u>13,592</u>	<u>11,497</u>	<u>25,089</u>

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

	2023 £	<i>2022 £</i>
Name of institution		
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
	<u>10,977</u>	<u>13,592</u>
	<u>10,977</u>	<u>13,592</u>

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 £	2022 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	850	700

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

9. Staff costs

	2023 £	2022 £
Wages and salaries	5,129	4,820
	5,129	4,820

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

	2023 No.	2022 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 2023

10. Trustees' remuneration and expenses

		2023 £	2022 £
Mr Marcel Jung	Gift	400	200

During the year ended 30 June 2023, expenses were reimbursed or paid directly to 2 Trustees (2022 - to 2 Trustees) broken down as follows:

	2023 £	2022 £
Travel	3,419	553
Accommodation	1,363	-
Subsistence	151	613
Mobile costs	-	25
	<u>4,933</u>	<u>1,191</u>

The Trustees received reimbursement for costs incurred with conferences and leadership times in South Africa and Sri Lanka as part of the charity achieving it's charitable objects.

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

	2023 £	2022 £
Due within one year		
Other debtors	1,011	300
Prepayments and accrued income	-	3,485
	<u>1,011</u>	<u>3,785</u>

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
	<u>1,895</u>	<u>4,945</u>

14. Financial instruments

	2023	2022
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	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

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

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	42,979	42,979

18. Related party transactions

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

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.