

TNT MINISTRIES

England & Wales · Charity number 1102864

Details

Status Registered

Legal form Other

Registered 2004-03-25

Register [View on the Charity Commission register](#)

Contact

Address Hammonds
East Street
Billingshurst
RH14 9DA

Phone 07761843466

Email info@tntministries.org.uk

Website tntministries.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN TUE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TIM TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE MORE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST.

Activities: Teaching people how 'to teach the Bible to children' and publishing teaching materials.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£54,894	£163,875	-	-
2024-04-05	£133,183	£189,707	-	-
2023-04-05	£135,789	£141,121	-	-
2022-04-05	£128,466	£79,730	-	-
2021-04-05	£113,227	£80,927	-	-

Trustees

Name	Role	Appointed
Dr IAIN HAROLD TAYLOR	Chair	
ALLEN TERRY COPE		
RUPERT CRISPIN GUY BRINDLEY		2017-01-12

TNT MINISTRIES

England & Wales - Charity number 1102864

Accounts

TnT Ministries

Report and Accounts

Year ended 05 April 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

TNT MINISTRIES
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 05 APRIL 2025

ADDRESS FOR CORRESPONDENCE	Hammonds East Street Billingshurst RH14 9DA
GOVERNING DOCUMENT	Declaration of Trust dated 11th July 2003
CHARITY REGISTRATION NUMBER	1102864
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Iain Taylor Allen Cope Rupert Brindley
BANKERS	Royal Bank of Scotland plc TSB Bank plc Kingdom Bank
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 05 APRIL 2025

The Trustees have pleasure in submitting the Report and Accounts for the year ended 05 April 2025.

Objects of the charity

The charity, governed by a trust deed, seeks to demonstrate the Christian faith in action by providing Bible-centred teaching materials and training to UK and international churches, theological colleges, para-church organisations and children/youth groups.

Review of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Publishing

Over the past year, we published 28 new lessons for the 11-18 age range and 10 new lessons for ages 3-11. The 3-11s lessons form the first part of a new Whole Church Curriculum. Translation work across all age ranges continued strongly, with a further 257 lessons translated into Chinese, French, Portuguese, Brazilian Portuguese, Russian and Serbian.

New translation work has begun in Romanian, Spanish and Afrikaans, supported by newly developed AI-assisted processes that have significantly accelerated translation across all languages. Subscriptions for our resources increased from 939 to 981 active subscribers, representing an approximate 4.5% rise, although subscription rates fluctuate throughout the year.

Training

Over the past year our charity has delivered a dynamic programme of youth and children's ministry training across the UK and internationally, equipping adults to teach the Bible to children in line with our charitable objectives. These events not only strengthen church-based ministry but also support our publishing work by training current resource users and introducing our materials to new audiences.

During the twelve-month period we held 24 training events, engaging more than 1,000 participants across 10 regions: England, Scotland, Wales, Northern Ireland, Serbia, Portugal, the Netherlands, Italy, Latvia and Hong Kong. Several international sessions, including those in Portugal, Italy and Hong Kong, were delivered with live translation to meet local language needs. The Portugal training day was especially notable, drawing representatives from 29 churches.

Each session fostered cross-denominational partnerships and equipped local church leaders and volunteers, underscoring our commitment to nurturing youth and children's ministry both nationally and internationally.

Our continuing collaboration with Growing Young Disciples through Fortify Training Days and the GYD Academy has proved particularly fruitful, extending TnT's reach and creating new opportunities for future training and leadership development.

Staff

The staff count remains at two full-time and one part-time worker.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

CIO Conversion

TnT Ministries was registered as a CIO in 2022, registration number 1199522.

Despite our best efforts to complete the conversion from this Trust to the CIO by 31 March 2025, the process is now expected to conclude in November 2025. By that time, the final transfer of assets will be completed, and the remaining bank accounts will be closed following receipt of the final Gift Aid claim for donations made into the old accounts after the financial year end.

Financial review

During the year, total income decreased by £78,300 to £54,900, and £12,490 of the income was restricted. The main decrease of income was due to the downloads which are now being handled by TnT Ministries [CIO].

Expenditure decreased by £25,800 to £163,900, mainly due to operations now being handled by TnT Ministries [CIO], including employment and production costs.

Grants totalling £86,800 had been paid to the CIO to enable the continuation of these operations in advance of the final asset transfer from the Trust to the CIO, although £26,400 was received back from the CIO to cover expenditure until this could be achieved.

Reserves policy

The trustees have maintained a policy throughout the year of holding unrestricted cash equating to about three months of expenditure, approximately £38,000, so the charity could continue operating in the event of income and/or expenditure varying adversely. By the end of the year, almost all of the income and expenditure had been moved to the CIO and a residual balance of £1,000 remained.

Governance

The policy and operating decisions of the charity rest with the Trustees, who meet regularly to monitor the activities and financial health of the charity. A Board of Governors, comprising trustees, expert technicians and employees, is responsible for implementing the Trustees' decisions. New Trustees may be appointed by a resolution of the Trustees passed by a majority of the Trustees.

Risk statement

The trustees have reviewed the risks to which a small charity operating with three employees in areas of education and the Children Act of 1989 are exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year, which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Dr Iain Harold Taylor

Chairman – TnT Ministries

Date: _____

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

TNT MINISTRIES

I report to the trustees on my examination of the accounts of TnT Ministries ('the charity') for the year ended 05 April 2025 on pages 6 to 9 following.

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').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Jaimée Young
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date:

TNT MINISTRIES
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 05 APRIL 2025

	Notes	Unrestricted Funds			2025 £	2024 £
		General Funds £	Designated Funds £	Restricted Funds £		
Income receipts						
Donations and grants	6	10,926	-	12,491	23,417	23,969
Gift aid receipts		2,883	-	-	2,883	4,159
Grant from TnT Ministries [CIO]		26,370	-	-	26,370	-
Training fees and sales materials	2	1,330	-	-	1,330	104,206
Interest received		894	-	-	894	848
Total receipts		<u>42,403</u>	<u>-</u>	<u>12,491</u>	<u>54,894</u>	<u>133,183</u>
Payments						
Payments in relation to charitable activities undertaken directly	3	68,634	-	-	68,634	155,392
Grants paid in relation to charitable activities undertaken by others	4	82,749	-	12,491	95,241	34,315
Total payments		<u>151,384</u>	<u>-</u>	<u>12,491</u>	<u>163,875</u>	<u>189,707</u>
Net of receipts / (payments) before		(108,981)	-	-	(108,981)	(56,524)
Transfers between funds	6	-	-	-	-	-
Net movement in funds		<u>(108,981)</u>	<u>-</u>	<u>-</u>	<u>(108,981)</u>	<u>(56,524)</u>
Cash funds as at last year end		109,978	-	-	109,978	166,501
Cash funds at this year end	A	<u>997</u>	<u>-</u>	<u>-</u>	<u>997</u>	<u>109,978</u>

The notes on pages 8-9 form part of these accounts.

TNT MINISTRIES
STATEMENT OF ASSETS AND LIABILITIES
AS AT THE YEAR ENDED 05 APRIL 2025

	<u>Unrestricted Funds</u>			2025 £	2024 £
	General funds £	Designated funds £	Restricted funds £		
A Cash funds					
Cash at bank with immediate access	997	-	-	997	57,653
Notice deposits	-	-	-	-	52,325
	<u>997</u>	<u>-</u>	<u>-</u>	<u>997</u>	<u>109,978</u>
B Other monetary assets					
Gift aid due to charity	716	-	-	716	2,883
	<u>716</u>	<u>-</u>	<u>-</u>	<u>716</u>	<u>2,883</u>
C Liabilities					
Falling due within one year					
Pension due	-	-	-	-	574
Fee for Independent Examination	600	-	-	600	1,080
	<u>600</u>	<u>-</u>	<u>-</u>	<u>600</u>	<u>1,654</u>
D Assets retained for charity's own use					
			Fund to which asset belongs	Value 2025 £	Value 2024 £
Contents and equipment			General	<u>5,351</u>	<u>5,431</u>
				<u>5,351</u>	<u>5,431</u>

The trustees have used purchase values for contents and equipment as the trustees are unable to reliably estimate current values.

The accounts were approved by the trustees and signed on their behalf by:

Dr Iain Harold Taylor
Chairman – TnT Ministries

Date: _____

The notes on pages 8-9 form part of these accounts.

TNT MINISTRIES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 05 APRIL 2025

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>			Total 2024 £	Total 2023 £
	General funds £	Designated funds £	Restricted Funds £		
2 Training fees and sales materials					
Downloads	-	-	-	-	101,306
Training services	1,100	-	-	1,100	1,065
Conferences	-	-	-	-	1,600
Other	230	-	-	230	235
	<u>1,330</u>	<u>-</u>	<u>-</u>	<u>1,330</u>	<u>104,206</u>

3 Payments in relation to charitable activities undertaken directly

Employment costs (including training)	51,910	-	-	51,910	103,948
Production costs	3,050	-	-	3,050	19,001
Travel	7,707	-	-	7,707	7,636
Insurance	755	-	-	755	712
Telephone and internet	117	-	-	117	699
Website hosting and development	641	-	-	641	11,962
Governance and legal costs	1,524	-	-	1,524	1,830
Equipment purchases & computer	848	-	-	848	3,704
Office running costs	151	-	-	151	189
Bank and finance charges	429	-	-	429	4,136
Other general expenditure	1,503	-	-	1,503	1,573
	<u>68,634</u>	<u>-</u>	<u>-</u>	<u>68,634</u>	<u>155,392</u>

4 Grants paid in relation to charitable activities undertaken by others

Grants for:					
Growing Young Disciples	6,000	-	-	6,000	14,540
Transfers to successor charity TnT Ministries [CIO]	74,326	-	12,491	86,817	-
Eclisa	-	-	-	-	10,000
Contagious Bible Ministries	-	-	-	-	2,500
Individuals (conference support)	2,423	-	-	2,423	7,275
	<u>82,749</u>	<u>-</u>	<u>12,491</u>	<u>95,241</u>	<u>34,315</u>

TNT MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 05 APRIL 2025

5 Transactions with related parties

No payments were made to any trustees, or persons connected to trustees, other than direct reimbursement of expenses paid on behalf of the charity.

6 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	109,978	42,403	(151,384)	-	997
Restricted funds					
Partnership funds	-	12,491	(12,491)	-	-
	<u>-</u>	<u>12,491</u>	<u>(12,491)</u>	<u>-</u>	<u>-</u>
Total funds	<u>109,978</u>	<u>54,894</u>	<u>(163,875)</u>	<u>-</u>	<u>997</u>

The Partnership Fund exists to support an Arabic trainer/promoter, but since no suitable candidate has yet been identified for this role, funds are being used to establish an Arabic training network in Lebanon, Jordan and Egypt. These funds were transferred to TnT Ministries [CIO] to continue the same work.

TNT MINISTRIES

England & Wales - Charity number 1102864

Accounts

TNT MINISTRIES

Report and Accounts

Year ended 05 April 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

TNT MINISTRIES
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 05 APRIL 2024

ADDRESS FOR CORRESPONDENCE	Hammonds East Street Billingshurst RH14 9DA
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TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Iain Taylor Allen Cope Rupert Brindley
BANKERS	Royal Bank of Scotland plc TSB Bank plc Kingdom Bank
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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TNT MINISTRIES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 05 APRIL 2024

Objects of the charity

The charity, governed by a trust deed, seeks to demonstrate the Christian faith in action by providing Bible-centred teaching materials and training to UK and international churches, theological colleges, para-church organisations and children/youth groups.

Review of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Publishing – Over the past year, we have published three more series (19 lessons) in the 11-18s range. Translation work across all the ranges has continued, with 273 lessons translated into various languages: Chinese, French, Latvian, Portuguese, Brazilian Portuguese, and Serbian. In the coming year, we aim to make significant headway with Russian and Spanish translations and publish 40 new lessons for the 11-18s range. Subscriptions for resources continues to increase at a rate of about 10% per annum, with 939 active subscribers at year-end.

Training – The training events aim to equip adults to teach the Bible to children. This is in line with the charity's stated objectives. Training supports our publishing work by allowing us to train those already using our resources and make our resources known to a broader audience.

We conducted 29 training events, a 60% increase from the previous year, almost returning our training activity to pre-COVID-19 levels. These events were primarily full days of in-person training, a couple of evening sessions and one on Zoom. We ran three of these training days in partnership with Growing Young Disciples (GYD). TnT continues to support the GYD Academy, providing manpower for three weekly Zoom sessions and funding for several African students to attend. We continue to provide annual training for second-year and post-graduate students at The Cornhill Training Course, Scotland.

Training abroad included returning to Lebanon and Jordan for further training and a new opportunity in Egypt. However, the current conflict in the Middle East has made it impossible to return to Lebanon. Therefore, there is an urgent need for an online training course that can be easily translated and delivered via our existing platform, thus enabling training to continue despite the political instability in certain countries.

Other new opportunities in Portugal (Portuguese), the Netherlands (English), Hong Kong (Chinese), Mozambique (Portuguese), the Democratic Republic of Congo (French), and South Africa (English) were well received. Two training tours of Italy included previously visited cities of Rome, Naples, Sienna, and Bologna and a new opportunity in Ravenna.

Staff

The staff count remains to two full-time and one part-time worker.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year, income decreased slightly by £2,600, to £133,200, and overall costs increased by £48,600 to £189,700 due to a fixed-term contract becoming full-time employment, a website upgrade, increased international travel costs and investment in new computer equipment. The cost of production for Mustard Seeds resources decreased from £30,400 to 19,000 due to the conclusion of the fixed-term writing contract referenced above. Partnership programme expenses for developing the Arabic training network were significantly reduced due to the conflict in the Middle East. £34,300 was spent on leadership development programmes by sponsoring conference attendees in partnership with Growing Young Disciples, Contagious Bible Ministries and ECLISA Trust. Revenue from Mustard Seeds subscriptions increased 12% to £101,300.

Cash held by the charity decreased by £56,500 to £110,000, all of which are unrestricted and can be used for any charitable purpose due to the Partnership Programme expenses exceeding the fund balance by £811 (see Note 6 to the accounts).

Total gift income (including tax relief) decreased from £40,500 to £28,100 due to supporters, with whom we are in regular communication, understanding that the charity has significant excess funds and being encouraged to direct funding to other worthy causes until further funding is required.

Revenue from training services and conferences decreased from £4,000 to £2,700 due to increased pro bono training conducted abroad and in partnership with Growing Young Disciples. TnT Ministries continues to be a going concern.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash equating to about three months of expenditure, so the charity could continue operating in the event of income and/or expenditure varying adversely. The adjusted amount for 2024/2025 will therefore be £33,960.

At the year-end, the charity held unrestricted cash of £110,000. The charity is holding excess funds to fund various translation projects and leadership development programmes in the UK, Sub-Saharan Africa and the Middle East.

Governance

The policy and operating decisions of the charity rest with the Trustees, who meet regularly to monitor the activities and financial health of the charity. A Board of Governors, comprising trustees, expert technicians and employees, are responsible for implementing the Trustees' decisions. New Trustees may be appointed by a resolution of the Trustees passed by a majority of the Trustees.

CIO Conversion

We have not yet managed to complete the process of converting the charity to a CIO, but we plan to do this process by 31 March 2025.

Risk statement

The trustees have reviewed the risks to which a small charity operating with three employees in areas of education and The Children Act of 1989 are exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Iain Taylor

[Iain Taylor \(Nov 8, 2024 10:20 GMT\)](#)

Dr Iain Harold Taylor
Chairman – TnT Ministries

Date: **Nov 8, 2024**

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
TNT MINISTRIES

I report to the trustees on my examination of the accounts of TNT Ministries ('the charity') for the year ended 05 April 2024 on pages 6 to 9 following.

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').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

J. Young
J. Young (Nov 11, 2024 09:54 GMT)
Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Nov 11, 2024
Date: _____

TNT MINISTRIES
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 05 APRIL 2024

	Notes	Unrestricted Funds		Restricted Funds	Total 2024	Total 2023
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Donations and grants		23,749	-	220	23,969	34,647
Gift aid receipts		4,159	-	-	4,159	5,890
Training fees and sales materials	2	104,206	-	-	104,206	95,035
Interest received		848	-	-	848	200
Royalties		-	-	-	-	17
Total receipts		132,963	-	220	133,183	135,789
Payments						
Payments in relation to charitable activities undertaken directly	3	154,360	-	1,031	155,392	122,046
Grants paid in relation to charitable activities undertaken by others	4	34,315	-	-	34,315	19,075
Total payments		188,675	-	1,031	189,707	141,121
Net of receipts / (payments) before transfers		(55,712)	-	(811)	(56,524)	(5,333)
Transfers between funds	6	(811)	-	811	-	-
Net movement in funds		(56,524)	-	-	(56,524)	(5,333)
Cash funds as at last year end		166,501	-	-	166,501	171,834
Cash funds at this year end	A	109,978	-	-	109,978	166,501

The notes on pages 8-9 form part of these accounts.

TNT MINISTRIES
STATEMENT OF ASSETS AND LIABILITIES
AS AT THE YEAR ENDED 05 APRIL 2024

	<u>Unrestricted Funds</u>			Total 2024 £	Total 2023 £
	General funds £	Designated funds £	Restricted funds £		
A Cash funds					
Cash at bank with immediate access	57,653	-	-	57,653	115,025
Notice deposits	52,325	-	-	52,325	51,476
	<u>109,978</u>	<u>-</u>	<u>-</u>	<u>109,978</u>	<u>166,501</u>
B Other monetary assets					
Gift aid due to charity	2,883	-	-	2,883	4,159
	<u>2,883</u>	<u>-</u>	<u>-</u>	<u>2,883</u>	<u>4,159</u>
C Liabilities					
Falling due within one year:					
Pension due	574	-	-	574	1,289
Fee for Independent Examination	1,080	-	-	1,080	1,050
	<u>1,654</u>	<u>-</u>	<u>-</u>	<u>1,654</u>	<u>2,339</u>
D Assets retained for charity's own use					
			Fund to which asset belongs	Value 2024 £	
Contents and equipment			General	5,431	
				<u>5,431</u>	

The trustees have used purchase values for contents and equipment as the trustees are unable to reliably estimate current values.

The accounts were approved by the trustees and signed on their behalf

by *Iain Taylor* date Nov 8, 2024
Iain Taylor (Nov 8, 2024 10:20 GMT)
 Dr Iain Harold Taylor
 Chairman – TnT Ministries

The notes on pages 8-9 form part of these accounts.

TNT MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 05 APRIL 2024

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2024	Total 2023
	General funds	Designated funds			
	£	£	£	£	£
2 Training fees and sales materials					
Downloads	101,306	-	-	101,306	90,463
Training services	1,065	-	-	1,065	1,045
Conferences	1,600	-	-	1,600	2,972
Other	235	-	-	235	555
	<u>104,206</u>	<u>-</u>	<u>-</u>	<u>104,206</u>	<u>95,035</u>

3 Payments in relation to charitable activities undertaken directly

Employment costs (including training)	103,948	-	-	103,948	67,666
Production costs	19,001	-	-	19,001	30,421
Travel Note 6	6,605	-	1,031	7,636	7,212
Insurance	712	-	-	712	688
Telephone and internet	699	-	-	699	580
Website hosting and development	11,962	-	-	11,962	6,459
Governance and legal costs	1,830	-	-	1,830	2,700
Equipment purchases & computer	3,704	-	-	3,704	1,771
Office running costs	189	-	-	189	200
Bank and finance charges	4,136	-	-	4,136	3,219
Other general expenditure	1,573	-	-	1,573	1,131
	<u>154,360</u>	<u>-</u>	<u>1,031</u>	<u>155,392</u>	<u>122,046</u>

4 Grants paid in relation to charitable activities undertaken by others

Organisations:					
Growing Young Disciples	14,540	-	-	14,540	9,600
Eclisa	10,000	-	-	10,000	-
The Fellowship of Independent Evangelical Churches [FIEC]	-	-	-	-	3,075
LatinLink	-	-	-	-	1,200
Crosslinks	-	-	-	-	1,200
Contagious Bible Ministries	2,500	-	-	2,500	4,000
Individuals (conference support)	7,275	-	-	7,275	-
	<u>34,315</u>	<u>-</u>	<u>-</u>	<u>34,315</u>	<u>19,075</u>

TNT MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 05 APRIL 2024

5 Transactions with related parties

No payments were made to any trustees, or persons connected to trustees, other than direct reimbursement of expenses paid on behalf of the charity.

6 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	166,501	132,963	(188,675)	(811)	109,978
	<u>166,501</u>	<u>132,963</u>	<u>(188,675)</u>	<u>(811)</u>	<u>109,978</u>
Restricted funds					
Partnership funds	-	220	(1,031)	811	-
	<u>-</u>	<u>220</u>	<u>(1,031)</u>	<u>811</u>	<u>-</u>
Total funds	<u>166,501</u>	<u>133,183</u>	<u>(189,707)</u>	<u>-</u>	<u>109,978</u>

Currently the Partnership Fund exists to support an Arabic trainer/promoter. Since no suitable candidate has yet been identified for this role, funds are being used to establish an Arabic training network in Lebanon, Jordan and Egypt.

TNT MINISTRIES

England & Wales - Charity number 1102864

Accounts

TNT MINISTRIES

Report and Accounts

Year ended 05 April 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

TNT MINISTRIES
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 05 APRIL 2023

ADDRESS FOR CORRESPONDENCE	Hammonds East Street Billingshurst RH14 9DA
GOVERNING DOCUMENT	Declaration of Trust dated 11th July 2003
CHARITY REGISTRATION NUMBER	1102864
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Iain Taylor Allen Cope Rupert Brindley
BANKERS	Royal Bank of Scotland plc TSB Bank plc Kingdom Bank
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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TNT MINISTRIES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 05 APRIL 2023

The Trustees have pleasure in submitting the Report and Accounts for the year ended 05 April 2023.

Objects of the charity

The charity, governed by a trust deed, seeks to demonstrate the Christian faith in action by providing Bible-centred teaching materials and training to UK and international churches, theological colleges, para-church organisations and children/youth groups.

Review of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Publishing – Over the past year, we have translated a further eight Serbian, nine Italian, nine French, nine Brazilian Portuguese, seven Chinese and thirty Latvian products. We have also started translation into Russian and European Portuguese. We have also published one more product in the 11-18 range and hope to make more rapid progress with this range in the coming year due to a new staff appointment in March 2024.

Training – The training events aim to equip adults to teach the Bible to children. This is in line with TnT's stated objectives. Training supports our publishing work by allowing us to train those already using our resources and make our resources known to a broader audience. Though less than last year, we are still feeling the impact of COVID-19 as churches seem reluctant to book training events long in advance. Nevertheless, we conducted eighteen training events, primarily full in-person days, a couple of evening sessions and two on Zoom. Our training abroad included a return to Lebanon and a new opportunity in Jordan. We also started a collaborative training programme in partnership with Growing Young Disciples. This partnership comprises weekly online Zoom training with the GYD Academy and in-person Fortify training days in several locations in the UK and the Republic of Ireland.

Staff

We appointed a new worker in September whose primary responsibility is to complete the 11-18s resources. This brings the current staff count to two full-time and one part-time.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year, income increased by £7,300, to £135,800. The cost of production for Mustard Seeds resources increased from £6,200 to £30,400 due to an increase in translation activity and a fixed-term contract for the production of 11-18s resources. Partnership programme expenses for the development of the Arabic training network tripled to £3,700. £16,700 was spent on leadership development programmes by providing sponsorship for attendees in partnership with Growing Young Disciples, The Fellowship of Independent Evangelical Churches and Contagious Bible Ministries.

However, revenue from Mustard Seeds subscriptions increased by £21,100. As a result, the cash held by the charity only decreased by £5,300, to £166,500, all of which is unrestricted and can be used for any charitable purpose due to the Partnership Programme expenses exceeding the amount in the fund by £196 (see Note 6 to the accounts).

Total gift income (inclusive of tax relief) decreased from £55,100 to £40,500 due to one-off donations from the previous year not being repeated and supporters understanding that the charity has significant excess funds.

TnT Ministries continues to be a going concern.

Continued Impact of Covid-19

We continue to feel the impact of Covid-19 on the size and number of our training events. Our training diary is still running at about 50% capacity. However, this is up on last year when it was only 25%, and we already have more bookings for the coming year than we did at year-end in the previous year.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £25,000 (which equates to about three months of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely.

At the year-end, the charity held unrestricted cash of £166,500, and the charity is holding excess funds to fund various translation projects and leadership development programmes in the UK, Sub-Saharan Africa and the Middle East.

Governance

The policy and operating decisions of the charity rest with the Trustees, who meet regularly to monitor the activities and financial health of the charity. A Board of Governors, comprising trustees, expert technicians and employees, are responsible for implementing the Trustees' decisions. New Trustees may be appointed by a resolution of the Trustees passed by a majority of the Trustees.

Post year end

A decision was made at the board meeting on 10 November 2021 to convert the charity to a CIO. We hope to complete this process by the end of March 2024. A CIO in the name of TnT Ministries was registered on 1 July 2022 (charity number 1199522).

Risk statement

The trustees have reviewed the risks to which a small charity operating with three employees in areas of education and The Children Act of 1989 are exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

I. H. Taylor

Dr Iain Harold Taylor
Chairman – TnT Ministries

Date: 23 January 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
TNT MINISTRIES

I report to the trustees on my examination of the accounts of TNT Ministries ('the charity') for the year ended 05 April 2023 on pages 6 to 9 following.

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').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

J. Young

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 24 January 2024

TNT MINISTRIES
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 05 APRIL 2023

	Notes	<u>Unrestricted Funds</u>		Restricted Funds	Total 2023	Total 2022
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Donations		34,407	-	240	34,647	48,959
Gift aid receipts		5,890	-	-	5,890	6,193
Training fees and sales materials	2	95,035	-	-	95,035	72,977
Interest received		200	-	-	200	98
Royalties		17	-	-	17	-
Other		-	-	-	-	240
Total receipts		<u>135,549</u>	<u>-</u>	<u>240</u>	<u>135,789</u>	<u>128,466</u>
Payments						
Payments in relation to charitable activities undertaken directly	3	118,306	-	3,740	122,046	79,730
Grants paid in relation to charitable activities undertaken by others	4	19,075	-	-	19,075	-
Total payments		<u>137,381</u>	<u>-</u>	<u>3,740</u>	<u>141,121</u>	<u>79,730</u>
Net of receipts / (payments) before transfers		(1,832)	-	(3,500)	(5,333)	48,736
Transfers between funds	6	(196)	-	196	-	-
Net movement in funds		<u>(2,028)</u>	<u>-</u>	<u>(3,304)</u>	<u>(5,333)</u>	<u>48,736</u>
Cash funds as at last year end		168,530	-	3,304	171,834	123,098
Cash funds at this year end	A	<u>166,501</u>	<u>-</u>	<u>-</u>	<u>166,501</u>	<u>171,834</u>

The notes on pages 8-9 form part of these accounts.

TNT MINISTRIES
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 05 APRIL 2023

	<u>Unrestricted Funds</u>			Total 2023 £	Total 2022 £
	General funds £	Designated funds £	Restricted funds £		
A Cash funds					
Held at bank	115,025	-	-	115,025	120,558
Notice deposits	51,476	-	-	51,476	51,276
	<u>166,501</u>	<u>-</u>	<u>-</u>	<u>166,501</u>	<u>171,834</u>
B Other monetary assets					
Gift aid due to charity	4,159	-	-	4,159	5,890
	<u>4,159</u>	<u>-</u>	<u>-</u>	<u>4,159</u>	<u>5,890</u>
C Liabilities					
Falling due within one year:					
Pension due	1,289	-	-	1,289	337
Fee for Independent Examination	1,050	-	-	1,050	990
	<u>2,339</u>	<u>-</u>	<u>-</u>	<u>2,339</u>	<u>1,327</u>
D Assets retained for charity's own use				Value 2023 £	Value 2022 £
Contents and equipment				5,317	4,838
				<u>5,317</u>	<u>4,838</u>

The trustees have used insurance values for contents and equipment as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

The accounts were approved by the trustees and signed on their behalf

by I. H. Taylor date 23 January 2024

Dr Iain Harold Taylor

The notes on pages 8-9 form part of these accounts.

TNT MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 05 APRIL 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2023	Total 2022
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Training services	1,045	-	-	1,045	884
Conferences	2,972	-	-	2,972	2,754
Downloads	90,463	-	-	90,463	69,339
Other	555	-	-	555	-
	<u>95,035</u>	<u>-</u>	<u>-</u>	<u>95,035</u>	<u>72,977</u>

3 Payments in relation to charitable activities undertaken directly

Employment costs (including training)	67,666	-	-	67,666	58,820
Production costs	30,421	-	-	30,421	6,202
Travel	3,472	-	3,740	7,212	3,223
Insurance	688	-	-	688	651
Telephone and internet	580	-	-	580	688
Website hosting and development	6,459	-	-	6,459	4,520
Governance and legal costs	2,700	-	-	2,700	994
Equipment purchases & computer	1,771	-	-	1,771	1,170
Office running costs	200	-	-	200	163
Bank and finance charges	3,219	-	-	3,219	2,712
Other general expenditure	1,131	-	-	1,131	587
	<u>118,306</u>	<u>-</u>	<u>3,740</u>	<u>122,046</u>	<u>79,730</u>

4 Grants and gifts paid to others

Organisations:

Growing Young Disciples	9,600	-	-	9,600	-
The Fellowship of Independent Evangelical Churches [FIEC]	3,075	-	-	3,075	-
LatinLink	1,200	-	-	1,200	-
Crosslinks	1,200	-	-	1,200	-
Contagious Bible Ministries	4,000	-	-	4,000	-
	<u>19,075</u>	<u>-</u>	<u>-</u>	<u>19,075</u>	<u>-</u>

TNT MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 05 APRIL 2023

5 Transactions with related parties

No payments were made to any trustees, or persons connected to trustees, other than direct reimbursement of expenses paid on behalf of the charity.

6 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	168,530	135,549	(137,381)	(196)	166,501
	<u>168,530</u>	<u>135,549</u>	<u>(137,381)</u>	<u>(196)</u>	<u>166,501</u>
Restricted funds					
Partnership funds	3,304	240	(3,740)	196	-
	<u>3,304</u>	<u>240</u>	<u>(3,740)</u>	<u>196</u>	<u>-</u>
Total funds	<u>171,834</u>	<u>135,789</u>	<u>(141,121)</u>	<u>-</u>	<u>166,501</u>

Currently the Partnership Fund exists to support an Arabic trainer/promoter. Since no suitable candidate has yet been identified for this roll, funds are being used to establish an Arabic training network in Lebanon, Jordan and Egypt.

TNT MINISTRIES

England & Wales - Charity number 1102864

Accounts

TNT MINISTRIES

Report and Accounts

Year ended 05 April 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

TNT MINISTRIES
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 05 APRIL 2022

ADDRESS FOR CORRESPONDENCE	Hammonds East Street Billingshurst RH14 9DA
GOVERNING DOCUMENT	Declaration of Trust dated 11th July 2003
CHARITY REGISTRATION NUMBER	1102864
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Iain Taylor Allen Cope Rupert Brindley
BANKERS	Royal Bank of Scotland plc TSB Bank plc Kingdom Bank
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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TNT MINISTRIES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 05 APRIL 2022

The Trustees have pleasure in submitting the Report and Accounts for the year ended 05 April 2022.

Objects of the charity

The charity, governed by a trust deed, seeks to demonstrate the Christian faith in action by providing Bible-centred teaching materials and training to UK and international churches, theological colleges, para-church organisations and children/youth groups.

Review of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Publishing – Since the 3-11 range is now complete, we have focused our resources on translation work. Over the past year, we have translated eighteen Italian, sixteen Latvian, seven French, seven Arabic, two Brazilian Portuguese and one Serbian product. The Arabic translation is now complete for the entire range of products available on the site.

We also aim to make further progress with the 11-18 syllabus in the coming year.

Training – The training events aim to equip adults to teach the Bible to children. This is in line with TnT's stated objectives. Training supports our publishing work by allowing us to train those already using our resources and make our resources known to a broader audience.

We are still feeling the impact of Covid-19 as churches seem reluctant to book training events. Where we used to be booked a full year in advance, we're now booking about four months ahead, and the training diary is only 25% of what it was. This has heavily impacted training revenue.

Staff

We continue with one full-time and one part-time worker.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year, income increased by £13,700, to £128,500, and expenditure decreased by £1,200, to £79,700. As a result, the cash held by the charity increased by £48,700, to £171,800, of which £168,500 is unrestricted and can be used for any charitable purpose.

Total gift income (inclusive of tax relief) decreased marginally from £56,800 to £55,100. This includes £3,000 in Partnership Fund donations for Arabic resources and training.

Revenue from Mustard Seeds increased 24% from £55,800 to £69,300. Revenue from training services and conferences increased from £700 to £3,600.

TnT Ministries continues to be a going concern.

Continued Impact of Covid-19

We continue to feel the impact of Covid-19 on the size and number of our training events. This situation is slowly improving, and we hope to have fully recovered in the coming year.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £17,000 (which equates to about three months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £168,500 and the charity is and is holding excess funds to employ a new staff worker (starting March 2023) and to fund various translation projects. Since the year-end, we have spent £14,800 on translation and training projects, with £30,748 budgeted for the rest of the 2022/23 financial year.

Governance

The policy and operating decisions of the charity rest with the Trustees, who meet regularly to monitor the activities of the Trust. A Board of Governors, comprising trustees, expert technicians and employees are responsible for the implementation of the Trustees' decisions. New Trustees may be appointed by a resolution of the Trustees passed by a majority of the Trustees.

Risk statement

The trustees have reviewed the risks to which a small charity operating with three employees in areas of education and The Children Act of 1989 are exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Dr Iain Harold Taylor
Chairman – TnT Ministries

Date: 15 November 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
TNT MINISTRIES

I report to the trustees on my examination of the accounts of TNT Ministries ('the charity') for the year ended 05 April 2022 on pages 5 to 8 following.

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').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 17 November 2022

TNT MINISTRIES
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 05 APRIL 2022

	Notes	Unrestricted Funds		Restricted Funds	Total 2022	Total 2021
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Donations		46,343	-	2,616	48,959	50,660
Gift aid receipts		5,818	-	375	6,193	6,194
Training fees and sales materials	2	72,977	-	-	72,977	56,510
Interest received		98	-	-	98	131
Royalties		-	-	-	-	1,171
Other		240	-	-	240	62
Total receipts		125,475	-	2,991	128,466	114,727
Payments						
Payments in relation to charitable activities undertaken directly	3	78,534	-	1,196	79,730	80,927
Total payments		78,534	-	1,196	79,730	80,927
Net of receipts / (payments) before transfers		46,942	-	1,795	48,736	33,800
Transfers between funds	5	(9)	-	9	-	-
Net movement in funds		46,932	-	1,804	48,736	33,800
Cash funds as at last year end		121,598	-	1,500	123,098	89,298
Cash funds at this year end	A	168,530	-	3,304	171,834	123,098

The notes on pages 7 - 8 form part of these accounts.

TNT MINISTRIES
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 05 APRIL 2022

	<u>Unrestricted Funds</u>			Total 2022 £	Total 2021 £
	General funds £	Designated funds £	Restricted funds £		
A Cash funds					
Held at bank	117,254	-	3,304	120,558	71,920
Notice deposits	51,276	-	-	51,276	51,178
	<u>168,530</u>	<u>-</u>	<u>3,304</u>	<u>171,834</u>	<u>123,098</u>
B Other monetary assets					
Gift aid due to charity	5,890	-	-	5,890	6,193
	<u>5,890</u>	<u>-</u>	<u>-</u>	<u>5,890</u>	<u>6,193</u>
C Liabilities					
Falling due within one year:					
Pension due	337	-	-	337	330
Fee for Independent Examination	990	-	-	990	1,050
Accrued expenses	-	-	-	-	110
	<u>1,327</u>	<u>-</u>	<u>-</u>	<u>1,327</u>	<u>1,490</u>
D Assets retained for charity's own use					
				Value 2022 £	Value 2021 £
Contents and equipment				4,838	4,823
				<u>4,838</u>	<u>4,823</u>

The trustees have used insurance values as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

The accounts were approved by the trustees and signed on their behalf

by date
Dr Iain Harold Taylor 15 November 2022

The notes on pages 7 - 8 form part of these accounts.

TNT MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 05 APRIL 2022

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2022	Total 2021
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Training services	884	-	-	884	690
Conferences	2,754	-	-	2,754	-
Downloads	69,339	-	-	69,339	55,779
Other	-	-	-	-	41
	<u>72,977</u>	<u>-</u>	<u>-</u>	<u>72,977</u>	<u>56,510</u>

3 Payments in relation to charitable activities undertaken directly

Employment costs (including training)	58,820	-	-	58,820	63,607
Travel	2,026	-	1,196	3,223	22
Insurance	651	-	-	651	636
Telephone and internet	688	-	-	688	437
Website hosting and development	4,520	-	-	4,520	5,793
Governance	994	-	-	994	5,828
Production costs	6,202	-	-	6,202	879
Equipment purchases & computer	1,170	-	-	1,170	1,255
Office running costs	163	-	-	163	124
Bank and finance charges	2,712	-	-	2,712	2,332
Other general expenditure	587	-	-	587	14
	<u>78,534</u>	<u>-</u>	<u>1,196</u>	<u>79,730</u>	<u>80,927</u>

TNT MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 05 APRIL 2022

4 Transactions with related parties

No payments were made to any trustees, or persons connected to trustees, other than direct reimbursement of expenses paid on behalf of the charity.

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	121,598	125,475	(78,534)	(9)	168,530
	<u>121,598</u>	<u>125,475</u>	<u>(78,534)</u>	<u>(9)</u>	<u>168,530</u>
Restricted funds					
Partnership funds	1,500	2,991	(1,196)	9	3,304
	<u>1,500</u>	<u>2,991</u>	<u>(1,196)</u>	<u>9</u>	<u>3,304</u>
Total funds	<u>123,098</u>	<u>128,466</u>	<u>(79,730)</u>	<u>-</u>	<u>171,834</u>

The Partnership Fund exists to support an Arabic trainer/promoter. Funds are being used to establish an Arabic training network in Lebanon, Jordan and Egypt.

TNT MINISTRIES

England & Wales - Charity number 1102864

Accounts

TNT MINISTRIES

Report and Accounts

Year ended 05 April 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

TNT MINISTRIES
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 05 APRIL 2021

ADDRESS FOR CORRESPONDENCE	Hammonds East Street Billingshurst RH14 9DA
GOVERNING DOCUMENT	Declaration of Trust dated 11th July 2003
CHARITY REGISTRATION NUMBER	1102864
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Iain Taylor Allen Cope Rupert Brindley
BANKERS	Royal Bank of Scotland plc TSB Bank plc
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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TNT MINISTRIES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 05 APRIL 2021

The Trustees have pleasure in submitting the Report and Accounts for the year ended 05 April 2021.

Objects of the charity

The charity, governed by a trust deed, seeks to demonstrate the Christian faith in action by providing Bible-centred teaching materials and training to UK and international churches, theological colleges, para-church organisations and children/youth groups.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Publishing – Over the past year we have published the following products in the Mustard Seeds range for 3-11 year olds:

1. Two new products in English: 'Daniel' and 'Ezra-Nehemiah'. This completes the four-year 3-11s syllabus in the Mustard Seeds range.
2. Full translations of ten products in French, five in Italian, seventeen in Arabic, one in Latvian and two in Kinyarwanda.
3. Fifteen language packs to support existing English publications. These are in various languages including: Arabic, Italian, Latvian, Portuguese, Greek, and Serbian.

We launched a new Arabic portal on our website to provide free access to all our Arabic resources. This portal requires registration and is the first step in our vision to develop a training network across the Middle-East.

The translation portal was updated and now includes access to an online translation platform. This speeds up the translation process and we hope to have all our resources translated into Italian and French in the coming year.

Training – Covid-19 has effectively completely shut down our in-person training and resulted in about £10,000 loss in training revenue. We ventured into virtual and ran only six online events.

The purpose of the training events is to equip adults to teach the Bible to children. This is in line with TnT's stated objectives. The training supports our publishing work by providing an opportunity to train those already using our resources as well as making our resources known to a broader audience.

In planning the activities, the Trustees have given consideration to the guidance provided by the Charity Commission on public benefit.

Staff

Our staff compliment reduced by one this past year. We now have one full-time and one part-time worker.

Financial review

During the year income decreased by £2,900, to £114,700, and expenditure decreased by £18,700, to £80,900. As a result the cash held by the charity increased by £33,800, to £123,100, of which £121,600 is unrestricted and can be used for any charitable purpose.

The accounts for the year show a surplus of £33,800, which is an improvement on last year's surplus of £17,957. This increase was despite the loss in training revenue and mainly due to reduced staff costs and increased revenue from website subscriptions.

Total gift income (inclusive of tax relief) increased marginally from £53,440 to £56,854. This includes £1,500 of support for our new Arabic Trainer project, with a further £16,000 pledged for when the project commences (which we have yet to receive).

Revenue on Mustard Seeds downloadable resources increased 8% from £51,480 to £55,780. Revenue from training services and conferences decreased from £10,560 to just £690 due to Covid-19 restrictions.

TnT Ministries continues to be a going concern.

Impact of Covid-19

Travel restrictions massively impacted our ability to provide in-person training. However, this is not a long term problem, and we expect to resume in-person training once the restrictions cease. The impact of lockdowns on churches only marginally affected subscriptions to our resources, with a 5% decrease in subscriptions during the first national lockdown in the UK. Subscription rates subsequently increased 14%, making the rate 9% higher than before the pandemic – this is reflected in the increased revenue. Loss in revenue from training due to Covid is estimated to be £10,000. No other significant expenses were incurred due to Covid.

Reserves policy

The Trustees have determined that the charity should aim to hold unrestricted cash of no less than £18,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £121,600. The board is currently exploring ways in which these excess funds may be used to further the aims of the charity both in the UK and abroad.

Governance

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Trust. A Board of Governors, comprising trustees, expert technicians and the employees are responsible for the implementation of the Trustees' decisions. New Trustees may be appointed by a resolution of the Trustees passed by a majority of the Trustees.

Risk statement

The trustees have reviewed the risks to which a small charity operating with three employees in areas of education and The Children Act of 1989 are exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Dr Iain Harold Taylor
Chairman – TnT Ministries

Date: 17 July 2021

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
TNT MINISTRIES

I report to the trustees on my examination of the accounts of TNT Ministries ('the charity') for the year ended 05 April 2021 on pages 6 to 9 following.

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').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 03 August 2021

TNT MINISTRIES
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 05 APRIL 2021

Notes	Unrestricted Funds		Restricted Funds	Total 2021	Total 2020
	General Funds	Designated Funds			
	£	£	£	£	£
Income receipts					
Donations	49,160	-	1,500	50,660	47,027
Gift aid receipts	6,194	-	-	6,194	6,413
Training fees and sales materials	56,510	-	-	56,510	62,596
Interest received	131	-	-	131	306
Royalties	1,171	-	-	1,171	-
Other	62	-	-	62	1,257
Total receipts	113,227	-	1,500	114,727	117,599
Payments					
Payments in relation to charitable activities undertaken directly	80,927	-	-	80,927	99,643
Total payments	80,927	-	-	80,927	99,643
Net of receipts / (payments) before transfers	32,300	-	1,500	33,800	17,957
Transfers between funds	-	-	-	-	-
Net movement in funds	32,300	-	1,500	33,800	17,957
Cash funds as at last year end	89,298	-	-	89,298	71,341
Cash funds at this year end	121,598	-	1,500	123,098	89,298

The notes on pages 8 - 9 form part of these accounts.

TNT MINISTRIES
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 05 APRIL 2021

	<u>Unrestricted Funds</u>		Restricted funds	Total 2021	Total 2020
	General funds	Designated funds			
	£	£	£	£	£
A Cash funds					
Held at bank	70,420	-	1,500	71,920	38,250
Notice deposits	51,178	-	-	51,178	51,047
	<u>121,598</u>	<u>-</u>	<u>1,500</u>	<u>123,098</u>	<u>89,298</u>
B Other monetary assets					
Gift aid due to charity	5,818	-	375	6,193	6,194
Other debtors	-	-	-	-	162
	<u>5,818</u>	<u>-</u>	<u>375</u>	<u>6,193</u>	<u>6,356</u>
C Liabilities					
Falling due within one year:					
Pension due	330	-	-	330	324
Fee for Independent Examination	1,050	-	-	1,050	1,050
Accrued expenses	110	-	-	110	100
	<u>1,490</u>	<u>-</u>	<u>-</u>	<u>1,490</u>	<u>1,474</u>
D Assets retained for charity's own use				Value 2021	Value 2020
				£	£
Contents and equipment				4,823	7,157
				<u>4,823</u>	<u>7,157</u>

The trustees have used insurance values as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

The accounts were approved by the trustees and signed on their behalf

by date
 Dr Iain Harold Taylor 17 July 2021
 Chairman – TnT Ministries

The notes on pages 8 - 9 form part of these accounts.

TNT MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 05 APRIL 2021

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2021	Total 2020
	General funds	Designated funds			
	£	£			
2 Training fees and sales materials					
Training services	690	-	-	690	2,795
Conferences	-	-	-	-	7,763
Downloads	55,779	-	-	55,779	51,472
Other	41	-	-	41	567
	<u>56,510</u>	<u>-</u>	<u>-</u>	<u>56,510</u>	<u>62,596</u>

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2021	Total 2020
	General funds	Designated funds			
	£	£			
3 Payments in relation to charitable activities undertaken directly					
Employment costs (including training)	63,607	-	-	63,607	81,225
Travel	22	-	-	22	3,466
Insurance	636	-	-	636	567
Telephone and internet	437	-	-	437	210
Website hosting and development	5,793	-	-	5,793	6,318
Governance	5,828	-	-	5,828	1,332
Production costs	879	-	-	879	2,461
Equipment purchases & computer	1,255	-	-	1,255	704
Office running costs	124	-	-	124	316
Bank and finance charges	2,332	-	-	2,332	2,568
Other general expenditure	14	-	-	14	478
	<u>80,927</u>	<u>-</u>	<u>-</u>	<u>80,927</u>	<u>99,643</u>

4 Transactions with related parties

No payments were made to any trustees, or persons connected to trustees, other than direct reimbursement of expenses paid on behalf of the charity.

TNT MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 05 APRIL 2021

5 Movement of funds	Balance at 05Apr2020 £	Receipts £	Payments £	Transfers £	Balance at 05Apr2021 £
General funds	89,298	113,227	(80,927)	-	121,598
	<u>89,298</u>	<u>113,227</u>	<u>(80,927)</u>	<u>-</u>	<u>121,598</u>
Restricted funds					
Partnership funds	-	1,500	-	-	1,500
	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
Total funds	<u>89,298</u>	<u>114,727</u>	<u>(80,927)</u>	<u>-</u>	<u>123,098</u>