

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		Restricted Funds	2025	2024
		General Funds	Designated 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		42,403	-	12,491	54,894	133,183
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		151,384	-	12,491	163,875	189,707
Net of receipts / (payments) before		(108,981)	-	-	(108,981)	(56,524)
Transfers between funds	6	-	-	-	-	-
Net movement in funds		(108,981)	-	-	(108,981)	(56,524)
Cash funds as at last year end		109,978	-	-	109,978	166,501
Cash funds at this year end	A	997	-	-	997	109,978

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

	Notes	<u>Unrestricted Funds</u>		Restricted funds	2025	2024
		General funds	Designated 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	5,351	5,431
					<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>		Restricted Funds	Total 2024	Total 2023
	General funds	Designated 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.