

REGISTERED COMPANY NUMBER: 05929370 (England and Wales)  
REGISTERED CHARITY NUMBER: 1119911

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023**  
**FOR**  
**ACTS TRUST**

**ACTS TRUST**

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**FOR THE YEAR ENDED 31 AUGUST 2023**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

We have three teams: Energize, Restore and Night Light Cafes.

Energize works with young people aged 8-18 providing positive activities across the city to boost self-esteem and raise the aspirations of young people. We do this in partnership with local schools and community groups as well as delivering holiday schemes across the estates.

Restore works with people aged 18+ supporting them into a life free from poverty. We support people with tangible aid such as food through the Lincoln Foodbank project, but we also provide advice and guidance through our selection of Restore Programme courses, alongside coaching and befriending.

Night Light Cafes provide safe spaces during the late evenings for people to go to when struggling with their mental health. The cafes are run in partnership with local churches and are funded through the NHS Transformation Fund.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

It is with a huge sense of pride and gratitude that I write this report to celebrate the work of Acts Trust for the year 2022-2023. This year marks our seventeenth year of operation as a charity in Lincoln. I am delighted to document the key achievements of our passionate and dedicated team of approx 340 volunteers and growing staff team of 4 full time and 12 part time plus 5 sessional workers. The context of this year has been in the shadow of the Covid Pandemic and lockdowns of the last few years, the new and emerging cost of living and energy crisis and an emerging trend of escalating mental health challenges especially in younger generations. In the face of all this uncertainty and emerging societal challenges, the whole team has once again demonstrated inspirational commitment to our mission to empower people to end poverty in Lincoln.

Acts Trust is a Christian faith-inspired charity. The organisation was set up in 2006 by Alive Church Lincoln (formerly New Life Lincoln), to build on projects started by volunteers in the church. Acts is faith based but not faith biased and we are committed to serving the needs of all people in the City of Lincoln regardless of their religion, gender, ethnicity, sexual orientation or ability. Although Acts Trust is connected to Alive Church, the charitable aims of the Trust are not explicitly Christian and can be summarised as the relief of poverty, providing education and being a community connecting point.

We are ...

**Empowering**

We empower people to unlock the potential within themselves, enabling them to overcome challenges and to proactively make positive changes in their lives.

**Bold**

We fearlessly stand our ground while we dare to believe that change is possible.

**Champions**

We passionately speak up for those who don't feel they have a voice and we energetically champion people: cheering them on to win, demonstrating that empowered people can end poverty.

**Intelligent**

We are an intelligent and innovative team who understand those with whom we work, are creative in finding solutions to problems and constantly monitor our effectiveness.

**Reputable**

We are a locally rooted charity with an excellent reputation within our City for delivering high quality sustainable results.

All of our programmes and activities connect together - ensuring holistic support. So that, for example, someone needing emergency support with food can quickly access support that can help deal with the root causes of the problem, such as debt or employment advice, mental health support or befriending. We can support young people by also supporting the whole family.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**ACHIEVEMENT AND PERFORMANCE**

**Achievements and challenges**

With the cost of living crisis in full swing, we continued to see an unprecedented amount of people reliant on our services and the ripple effects continuing to hit hardest on the most vulnerable in our city which has kept our teams very active and committed to our mission and the people they serve.

Some of the achievements and milestones we are most proud of include;

**In December 2022 we merged the Food and Restore Teams together under the title RAFT.**

**Foodbank** provides emergency food parcel to people in crisis. Acts Trust facilitates a partnership with multiple churches around the city to distribute parcels from 6 different centres. This year we received 5,193 referrals which equates to 98,253 meals. 35% of our provision was to under 18s. It's always brilliant to see people who have received help, give help back and we celebrate that many foodbank users became volunteers in this period.

**Beaumont Manor and the Lincoln Community Grocery.** Our flagship achievement for this year has been the opening of our brand new facility on Beaumont Fee, Beaumont Manor. This building was opened on 1st February 2023. Owned by the City of Lincoln Council and leased to us on a peppercorn rent for five and a half years. The facility has been fully refurbished downstairs and partly refurbished upstairs. The Community Grocery was moved from the pilot location at Central Methodist Church to take pride of place on the ground floor of Beaumont Manor, in the room next to the grocery is drop in cafe space run in partnership with Alive Church and serves grocery customers, other acts guests, and is a space for pastoral support, triage and signposting. I am delighted to report that our grocery membership has increased by 1,148 since we relocated the service with an average daily footfall of 90 members. We have saved 309 tonnes from being wasted since the project began in October 2021.

**Restore Programme** supports adults to empower those aged 18+ to understand and overcome issues of poverty in their lives. This year our provision has been a mix of online and face to face. We are proud of the amount of people we have been able to support as we refocus ourselves for post pandemic recovery. The following gives a snapshot of the success we have had over the past year:

- Running the Restore Programme with over 40 people in attendance over the year.
- Supporting 30 people through Restore Triage to access ongoing support from multiple agencies
- Through our intervention and support, 4 people gained work or further education
- In September 2022 our ESOL classes closed and we launched the space as an International welcome cafe which meets on Thursday afternoons at Alive Lincoln Central. The Cafe is a more informal space to welcome new arrivals to the city and provide a variety of support and friendship. Through this welcome space we were able to give 118 adults and 37 children support. The people we supported this year represented 29 countries.

**Energize** works with young people aged 8-18 years old across the city of Lincoln, in schools and community centres during term time and across various estates and communities during the school holidays. This year we were able to engage with 1400 people during our vibrant summer programme which included fun days for the whole family. Our work during term time builds connection and relationship for us to invite young people to holiday activities. This year on average per term we engaged with:

- 12 young volunteers at clubs
- 120 young people engaged with through schools mentoring
- 60% improved attendance at schools
- 133 young people setting goals for themselves
- Because of the relationships our team have been able to build, 78% of the young people we worked with reported that their relationships at home have improved

This year we said goodbye to Luke Wallace, the Energize Manager and we took the opportunity to reflect on the model and begin to work more closely in partnership with Alive Church. We have set some targets for merging the Energize and Alive church youth programmes in the year ahead and recruiting one team leader who will be responsible for integrating this change.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**ACHIEVEMENT AND PERFORMANCE**

**Achievements and Changers (cont.)**

**Night Light Service** hosts 'cafes' in different churches across Lincoln and Lincolnshire every day of the week. The cafes are hosted by teams of trained volunteers who provide a warm welcome in a peaceful environment created to calm those who attend. This year, we were able to welcome on average per term approx 130 new people to our Night Light Cafes. The service is an excellent example of a successful partnership between the voluntary and community sector and the NHS. Because of this service and the dedicated and compassionate support of the volunteers who serve, we are able to report that there were 132 reduced incidents in the use of clinical services from Night Light attenders.

**Staff and Volunteers.** Our greatest asset continues to be our team of talented staff and volunteers who have an inspiring passion and drive to empower people to end poverty. We know we can't do this alone and joining with strategic partners who share our vision is an important element of our ethos. We are grateful to have a working alignment with many other organisations. Simon Hawking, our CEO continues to represent Acts on various city and county wide partnerships.

It is inspiring to see the work that has taken place over the 17 years that Acts Trust has been in operation and I believe we are positively positioned for another good year which will see more people empowered to end poverty in their own lives and their city.

We want to particularly thank and acknowledge all our funders and donors during this year period, including those who have generously supported with personal one off and regular donations. Their support is essential to ensure our projects can continue to run effectively and empower local individuals in need.

Here is a list of our funders over £2,500. This is both public and non-public funding:

	£
NHS Lincolnshire ICB	223,297
City of Lincoln Council	222,000
Lincolnshire County Council	53,297
Alive Church Lincoln	50,000
BBC Children in Need	41,817
The Trussell Trust	27,972
Investors in Lincoln	21,000
Garfield Weston Foundation	20,000
Benefact Trust	6,000
Serco Foundation	5,000
BNA Charitable Incorporated Organisation	4,000
The Percy Bilton Charity	3,826
Arnold Clark Automobiles	2,500

Our organisational donors over £1,250 during the same year period:

	£
Lincolnshire Cooperative	11,693
Frontier Agriculture	6,600
Branston Potatoes	6,503
Infinis Energy Services Limited	5,000

We finished the year with total funds of £376,949 and free reserves of £228,526. The balance of funds that exceeds our reserves is designated to future spend on our project work.

I would like to take this opportunity to express my gratitude, first of all to Simon Hawking for his diligence and leadership of the charity, as well as the wider leadership and management team who show incredible passion and commitment to the work of the Trust, and of course to the hundreds of volunteers who donate their time and skills to help work towards our shared aspirational goal of the elimination of poverty in Lincoln.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**FINANCIAL REVIEW**

**Reserves policy**

The Trustees have examined the Charity's requirement for reserves in light of the main risks to the organisation.

Acts Trust has a reserves policy on the basis that we rely on donations and funding for our operations. Should we be in a position where funding has stopped we would require free unrestricted funds to:

1. Allow 3 months to secure alternative funding
2. If unsuccessful to cover the costs of redundancy pay for employees

The incoming resources for the year amounted to £977,338 (2022 - £600,134) and the outgoing resources for the year amounted to £940,700 (2022 - £585,941) resulting in a surplus of £36,638 (2022 - £14,193).

The free reserves at the year end totalled £228,526 (2022 - £194,913).

**FUTURE PLANS**

This year we have piloted a Twilight Cafe with our partners at Bridge Church Lincoln; a Night Light Cafe equivalent for young people. This has been really successful and we aim to roll the service out across the County with our network of partners.

We will work on our goal to cocreate a more integrated youth provision across Acts Trust and Alive Church by merging the team together and recruiting new team members to straddle the two organisations and lead on this change.

We will also join a newly formed national network of Church and Community Transformation practitioners to share best practice and learning.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 8 September, 2006 and charitable status for the company was granted with effect from 3 July, 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, all available funds shall go to a charitable cause.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as directors. The trustees seek to appoint persons who share the ethos of the charity to bring a balance of skills and strengths to the board.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05929370 (England and Wales)

**Registered Charity number**

1119911

**Registered office**

Beaumont Manor  
Beaumont Fee  
LINCOLN  
LN1 1UL

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**Trustees**

N. J. Woodcock  
J. Blundell  
D. Collins  
J. Harrison (resigned 10.5.23)  
J. Boughton-Thomas  
M. J. Smith (appointed 10.5.23)  
L. Delong (appointed 10.5.23)

**Company Secretary**

A. Lyons

**Independent Examiner**

C. M. Tams F.C.A.  
Smethurst & Co LLP  
12 Abbey Road  
GRIMSBY  
DN32 0HL

**Bankers**

Virgin Money  
124 High Street  
SCUNTHORPE  
DN15 6ES

**PUBLIC BENEFIT**

We have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission when reviewing our aims and objectives and in planning future activities. In particular, the Directors/Trustees consider how planned activities will contribute to the aims and objectives they have set.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of ACTS Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16 May 2024 and signed on its behalf by:

J. Blundell - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ACTS TRUST (REGISTERED NUMBER: 05929370)**

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**Independent examiner's report to the trustees of ACTS Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I 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.

C. M. Tams F.C.A.

Smethurst & Co LLP  
12 Abbey Road  
GRIMSBY  
DN32 0HL

16 May 2024

**ACTS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	87,361	222,003	309,364	226,200
<b>Charitable activities</b>					
Core	4	235,598	412,218	647,816	373,135
Other trading activities	3	15,185	-	15,185	799
Other income		4,973	-	4,973	-
<b>Total</b>		<u>343,117</u>	<u>634,221</u>	<u>977,338</u>	<u>600,134</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	8,008	-	8,008	36
<b>Charitable activities</b>					
Core	6	303,695	628,997	932,692	585,905
<b>Total</b>		<u>311,703</u>	<u>628,997</u>	<u>940,700</u>	<u>585,941</u>
<b>NET INCOME</b>					
Transfers between funds	17	31,414 9,937	5,224 (9,937)	36,638 -	14,193 -
<b>Net movement in funds</b>		41,351	(4,713)	36,638	14,193
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		201,464	138,847	340,311	326,118
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>242,815</u>	<u>134,134</u>	<u>376,949</u>	<u>340,311</u>

**CONTINUING OPERATIONS**

The significant increase in our income and expenditure during this financial period is in part due to the award of £226,000 from the Towns Deal. This is a government grant given through the local authority and was for the purpose of renovating Beaumont Manor which is our new office and home of the Lincoln Community Grocery, amongst other activities.

**ACTS TRUST (REGISTERED NUMBER: 05929370)****BALANCE SHEET**  
**31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	14,289	-	14,289	6,551
<b>CURRENT ASSETS</b>					
Debtors	14	25,413	-	25,413	50,878
Cash at bank and in hand		255,732	134,134	389,866	311,495
		<u>281,145</u>	<u>134,134</u>	<u>415,279</u>	<u>362,373</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(52,619)	-	(52,619)	(28,613)
<b>NET CURRENT ASSETS</b>		<u>228,526</u>	<u>134,134</u>	<u>362,660</u>	<u>333,760</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>242,815</u>	<u>134,134</u>	<u>376,949</u>	<u>340,311</u>
<b>NET ASSETS</b>		<u>242,815</u>	<u>134,134</u>	<u>376,949</u>	<u>340,311</u>
<b>FUNDS</b>	17				
Unrestricted funds				242,815	201,464
Restricted funds				<u>134,134</u>	<u>138,847</u>
<b>TOTAL FUNDS</b>				<u>376,949</u>	<u>340,311</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 May 2024 and were signed on its behalf by:

J. Blundell - Trustee

The notes form part of these financial statements

**ACTS TRUST**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	31.8.23 £	31.8.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	88,995	30,668
Net cash provided by operating activities		88,995	30,668
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(10,624)	(1,373)
Net cash used in investing activities		(10,624)	(1,373)
<b>Change in cash and cash equivalents in the reporting period</b>		78,371	29,295
<b>Cash and cash equivalents at the beginning of the reporting period</b>		311,495	282,200
<b>Cash and cash equivalents at the end of the reporting period</b>		389,866	311,495

The notes form part of these financial statements

**ACTS TRUST**

**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.8.23	31.8.22
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	36,638	14,193
<b>Adjustments for:</b>		
Depreciation charges	2,886	2,072
Decrease in debtors	25,465	8,497
Increase in creditors	24,006	5,906
	<u>88,995</u>	<u>30,668</u>
<b>Net cash provided by operations</b>	<u><u>88,995</u></u>	<u><u>30,668</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.9.22	Cash flow	At 31.8.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	311,495	78,371	389,866
	<u>311,495</u>	<u>78,371</u>	<u>389,866</u>
<b>Total</b>	<u><u>311,495</u></u>	<u><u>78,371</u></u>	<u><u>389,866</u></u>

## **ACTS TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 AUGUST 2023**

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#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% Reducing Balance
Computer equipment	- 25% Straight Line

Fixed assets are not capitalised if they cost less than £500.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Donated goods**

Donated goods for distribution are recognised in the statement of financial activities when distributed at fair value as donations and charitable expenditure.

**ACTS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**2. DONATIONS AND LEGACIES**

	31.8.23	31.8.22
	£	£
Gifts and donations	159,361	109,135
Donated goods	150,003	117,065
	<u>309,364</u>	<u>226,200</u>

**3. OTHER TRADING ACTIVITIES**

	31.8.23	31.8.22
	£	£
Fundraising	15,185	799
	<u>15,185</u>	<u>799</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		31.8.23	31.8.22
		£	£
Funding	Activity	413,050	183,567
Fees	Core	234,766	189,568
	Core	<u>647,816</u>	<u>373,135</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.8.23	31.8.22
	£	£
Fundraising costs	8,008	36
	<u>8,008</u>	<u>36</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Core	<u>923,667</u>	<u>9,025</u>	<u>932,692</u>

**7. SUPPORT COSTS**

	Other	Governance costs	Totals
	£	£	£
Core	<u>4,234</u>	<u>4,791</u>	<u>9,025</u>

**ACTS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.8.23	31.8.22
	£	£
Independent examiners fee	4,791	5,195
Depreciation - owned assets	2,886	2,072
	<u>          </u>	<u>          </u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**10. STAFF COSTS**

	31.8.23	31.8.22
	£	£
Wages and salaries	239,660	190,817
Social security costs	9,922	8,646
Other pension costs	5,859	5,260
	<u>          </u>	<u>          </u>
	<u>255,441</u>	<u>204,723</u>

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
Core Staff	16	12
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

Key management remuneration paid to key management during the year amounts to £40,554 (2022 - £39,109)

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	226,200	-	226,200
<b>Charitable activities</b>			
Core	8,162	364,973	373,135
Other trading activities	799	-	799
<b>Total</b>	<u>235,161</u>	<u>364,973</u>	<u>600,134</u>
<b>EXPENDITURE ON</b>			
Raising funds	36	-	36
<b>Charitable activities</b>			
Core	223,679	362,226	585,905



**ACTS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Total</b>	223,715	362,226	585,941
<b>NET INCOME</b>	11,446	2,747	14,193
Transfers between funds	486	(486)	-
<b>Net movement in funds</b>	11,932	2,261	14,193
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	189,532	136,586	326,118
<b>TOTAL FUNDS CARRIED FORWARD</b>	201,464	138,847	340,311

**12. FOODBANK DONATIONS**

Foodbank donations included within Gifts and donations and also Charitable activities during the year is £150,003 (2022-£117,065).

This has been calculated based on 78,104 kg (2022-63,278 kg) of food distributed during the year.

In previous years the fair value of the food distributed has been calculated using the cost per kg provided by the Trussell Trust. This was £1.85 per kg for the year ended 31 August 2022.

However as this year has seen significant fluctuations in inflation the value of the food distributed has been calculated on a monthly basis using £1.85 per kg as a starting point adjusted each month based on the inflation rate.

**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2022	9,272	4,505	13,777
Additions	3,124	7,500	10,624
At 31 August 2023	12,396	12,005	24,401
<b>DEPRECIATION</b>			
At 1 September 2022	3,826	3,400	7,226
Charge for year	1,899	987	2,886
At 31 August 2023	5,725	4,387	10,112
<b>NET BOOK VALUE</b>			
At 31 August 2023	6,671	7,618	14,289
At 31 August 2022	5,446	1,105	6,551

**ACTS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.23	31.8.22
	£	£
Trade debtors	7,805	36,969
Other debtors	17,608	13,909
	<u>25,413</u>	<u>50,878</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.23	31.8.22
	£	£
Trade creditors	6,616	10,006
Social security and other taxes	4,679	3,670
Other creditors	37,705	12,590
Credit card	3,619	2,347
	<u>52,619</u>	<u>28,613</u>

**16. LEASING AGREEMENTS**

In September 2022 a five and a half year lease for the use of Beaumont Manor for the Lincoln Community Grocery was commenced. No rent is payable for the duration of the lease, however ACTS Trust is responsible for the refurbishment of the premises.

**17. MOVEMENT IN FUNDS**

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
<b>Unrestricted funds</b>				
General fund	201,464	31,414	9,937	242,815
<b>Restricted funds</b>				
Restore, Foodbank and Community Grocery	116,605	775	-	117,380
Energize	-	4,007	-	4,007
Mental health promotion	1,438	-	-	1,438
Night Light Cafes	5,911	(5,911)	-	-
Essentials	7,145	(3,180)	-	3,965
Beaumont Manor	7,748	9,533	(9,937)	7,344
	<u>138,847</u>	<u>5,224</u>	<u>(9,937)</u>	<u>134,134</u>
<b>TOTAL FUNDS</b>	<u>340,311</u>	<u>36,638</u>	<u>-</u>	<u>376,949</u>

**ACTS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	343,117	(311,703)	31,414
<b>Restricted funds</b>			
Restore, Foodbank and Community Grocery	322,163	(321,388)	775
Energize	69,058	(65,051)	4,007
Night Light Cafes	-	(5,911)	(5,911)
Essentials	-	(3,180)	(3,180)
Beaumont Manor	243,000	(233,467)	9,533
	<u>634,221</u>	<u>(628,997)</u>	<u>5,224</u>
<b>TOTAL FUNDS</b>	<u>977,338</u>	<u>(940,700)</u>	<u>36,638</u>

**Comparatives for movement in funds**

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
<b>Unrestricted funds</b>				
General fund	189,532	11,446	486	201,464
<b>Restricted funds</b>				
Restore, Foodbank and Community Grocery	57,290	60,164	(849)	116,605
Energize	14,889	(15,252)	363	-
Mental health promotion	1,417	21	-	1,438
Night Light Cafes	24,379	(18,468)	-	5,911
Essentials	8,611	(1,466)	-	7,145
Beaumont Manor	30,000	(22,252)	-	7,748
	<u>136,586</u>	<u>2,747</u>	<u>(486)</u>	<u>138,847</u>
<b>TOTAL FUNDS</b>	<u>326,118</u>	<u>14,193</u>	<u>-</u>	<u>340,311</u>

**ACTS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	235,161	(223,715)	11,446
<b>Restricted funds</b>			
Restore, Foodbank and Community Grocery	178,856	(118,692)	60,164
Energize	52,559	(67,811)	(15,252)
Mental health promotion	3,157	(3,136)	21
Night Light Cafes	119,901	(138,369)	(18,468)
Essentials	-	(1,466)	(1,466)
Beaumont Manor	10,500	(32,752)	(22,252)
	<u>364,973</u>	<u>(362,226)</u>	<u>2,747</u>
<b>TOTAL FUNDS</b>	<u>600,134</u>	<u>(585,941)</u>	<u>14,193</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
<b>Unrestricted funds</b>				
General fund	189,532	42,860	10,423	242,815
<b>Restricted funds</b>				
Restore, Foodbank and Community Grocery	57,290	60,939	(849)	117,380
Energize	14,889	(11,245)	363	4,007
Mental health promotion	1,417	21	-	1,438
Night Light Cafes	24,379	(24,379)	-	-
Essentials	8,611	(4,646)	-	3,965
Beaumont Manor	30,000	(12,719)	(9,937)	7,344
	<u>136,586</u>	<u>7,971</u>	<u>(10,423)</u>	<u>134,134</u>
<b>TOTAL FUNDS</b>	<u>326,118</u>	<u>50,831</u>	<u>-</u>	<u>376,949</u>

**ACTS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	578,278	(535,418)	42,860
<b>Restricted funds</b>			
Restore, Foodbank and Community Grocery	501,019	(440,080)	60,939
Energize	121,617	(132,862)	(11,245)
Mental health promotion	3,157	(3,136)	21
Night Light Cafes	119,901	(144,280)	(24,379)
Essentials	-	(4,646)	(4,646)
Beaumont Manor	253,500	(266,219)	(12,719)
	<u>999,194</u>	<u>(991,223)</u>	<u>7,971</u>
<b>TOTAL FUNDS</b>	<u>1,577,472</u>	<u>(1,526,641)</u>	<u>50,831</u>

Included within restricted funds are the following:

Foodbank - grants to support the operation of the warehouse and to set up a new financial inclusion service in partnership with Citizens Advice.

Restore Programme - Grants received towards the Restore project which works with people aged 18+ supporting them into a life free from poverty. We support people with tangible aid such as food through the Lincoln Foodbank project, but we also provide advice and guidance through our selection of Restore Programme courses, alongside coaching and befriending.

Energize - Grants received towards the Energize project which works with young people aged 8-18 providing positive activities across the city to boost self-esteem and raise the aspirations of young people.

Beaumont Manor - grants received for the refurbishment of Beaumont Manor.

**Transfers between funds**

Transfers into the general fund of £9,937 (2022: £849) are in relation to assets that have been purchased from restricted income where the restrictions have been met.

Transfers from the general fund of £Nil (2022: £363) were made to meet the commitments of the charity in relation to its objects.

**ACTS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**18. RELATED PARTY DISCLOSURES**

Total donations from Trustees during the year amounted to £640 (2022 - £470).

ACTS Trust is associated with Alive Church Lincoln and undertakes charitable activities for the church. Donations were received in during the year of £50,000 (2022 - £40,000) from Alive Church Lincoln.

During the trusteeship of J. Harrison a salary of £1,235 (2022 - £Nil) was paid to his son in law J. S. Podbury.