

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 2024**  
**FOR**  
**ACTS TRUST**

**ACTS TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

---

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Cash Flow Statement</b>	<b>9</b>
<b>Notes to the Cash Flow Statement</b>	<b>10</b>
<b>Notes to the Financial Statements</b>	<b>11 to 18</b>

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

---

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 2024. 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.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

It is with immense pride and gratitude that I present this report celebrating the remarkable work of Acts Trust during 2023-2024. This milestone year marks our eighteenth year serving the Lincoln community as a registered charity. I am delighted to highlight the key achievements of our exceptional team, comprising approximately 340 dedicated volunteers and an expanded staff team of 26, including our valued casual workers.

This year has unfolded against a complex backdrop: the lingering effects of the Covid pandemic, an intensifying cost of living and energy crisis, and concerning trends in mental health challenges, particularly among younger generations. Despite these formidable societal pressures, our entire team has once again demonstrated unwavering commitment to our core mission: empowering people to end poverty in Lincoln.

Acts Trust remains a Christian faith-inspired charity, established in 2006 by Alive Church Lincoln (formerly New Life Lincoln) to expand projects initially launched by church volunteers. While faith-based, we are not faith-biased—we remain steadfastly committed to serving all Lincoln residents regardless of religion, gender, ethnicity, sexual orientation, or ability. Though connected to Alive Church, our charitable objectives are not explicitly Christian but focus on three essential pillars: relieving poverty, providing education, and creating vibrant community connections.

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.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

---

**ACHIEVEMENT AND PERFORMANCE**

**Achievements and challenges**

Our programmes and activities form an interconnected support network-ensuring comprehensive, holistic assistance for everyone we serve. This integration means someone initially seeking emergency food assistance can seamlessly access support addressing root causes, whether that's budgeting advice, employment guidance, mental health support, or companionship through our befriending services. Similarly, our youth support extends beyond individual young people to embrace entire families, creating sustainable positive change.

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.

We take particular pride in several significant accomplishments this year:

**Strategic Growth:** We successfully met our ambitious funding targets, stabilising our resource base and enabling a remarkable 44% expansion of our staff team.

**Team Development:** This year, in response to our continued growth, we have formed a new Senior Leadership Team to support the CEO. The team is made up of Operations Manager, Finance Manager and Manager as well as including the Night Light Cafe Project Manager (in recognition of the significance of the NLC project).

**Civic Recognition:** Acts Trust was honoured as the recipient of the prestigious Lincoln Civic Award for 2024-the city's highest distinction recognising contributions that bring credit to Lincoln. Our CEO, Simon Hawking, accepted this award on behalf of our organisation and dedicated volunteers during a ceremony at the historic Guildhall, presented by the mayoral party. This recognition was profoundly humbling, reflecting not only our organisational efforts but the collective spirit of our extraordinary team, volunteers, donors, and supporters who champion our cause daily.

**RAFT:** Our RAFT initiative continues its expansion, providing vital emergency relief alongside sustainable developmental support for individuals facing economic hardship across the city.

**Foodbank:** Through strategic partnerships with multiple churches citywide, we've established 6 distribution centres providing emergency food parcels to people in crisis. This year, we processed 4494 referrals, translating to 82,827 meals provided, with 32% supporting children under 18. We particularly celebrate the inspiring journey of many former Foodbank recipients who transitioned to become volunteers during this period.

**Community Grocery:** February marked the first anniversary of our Community Grocery-an initiative that has remarkably had 21,174 visits from Lincoln residents, supporting them with affordable, nutritious food options while engaging them in comprehensive support programmes that foster empowerment. Membership has surged by 1,061 over the past year, with average daily attendance reaching 81 members.

**Restore Programme:** Supporting adults aged 18+ to understand and overcome poverty-related challenges, our provision has effectively blended online and in-person approaches as we recalibrate for post-pandemic effectiveness. Key achievements include:

- Engaging over 137 participants in the Restore Programme throughout the year
- Connecting 118 individuals through Restore Triage with ongoing multi-agency support
- Facilitating 6 participants' transition into employment or further education

The Restore System, our bespoke triage software, continues to be used widely. Through a UKSPF funded project, No Wrong Door, we can now allow foodbank referrers free access to the Needs Assessment to help them make smart signposting referrals. The system has also been used to manage warm pack referrals across Lincolnshire.

**International Welcome Café:** Our Thursday afternoon gatherings at Alive Lincoln Central continue providing informal connection spaces for newcomers to our city. Through this initiative, we've supported 127 adults and 24 children representing 24 countries.

**Energize:** Working with young people aged 8-18 across Lincoln-in schools, community centres, and holiday programmes-we've realigned our support structure with Alive Church's three locations (North, South, and Central Lincoln). A particular highlight was organising three community family fun days in partnership with Alive Church. Our vibrant summer programme engaged more than 1500 people, building on term-time relationships that invite continued participation. Average term-time engagement included:

- 2 young volunteers at clubs
- 160 School Mentoring sessions completed
- Met more than 300 young people through evening clubs in the community

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

---

**ACHIEVEMENT AND PERFORMANCE**

- 70% of young people mentored subsequently established personal goals

Perhaps most significantly, 40% of young people we worked with reported improved family relationships.

This year marked the beginning of closer integration between Energize and Alive Church youth programmes, with the development of a team leader role responsible for managing this transition. While recruitment has presented challenges, we anticipate positive developments in the coming year.

**Night Light Service:** Our 'cafes' operate across Lincoln and Lincolnshire daily, hosted in different churches by trained volunteers creating peaceful environments for those in need. On average, we supported 431 to our Night Light Cafes over the year in our Lincoln Cafes, and an additional 916 attended cafes across Lincolnshire, where we provide leadership support. This initiative exemplifies successful collaboration between the voluntary sector and NHS, with measurable impacts in cluding 108 recorded diversions from clinical services among regular attendees during the year

**Achievements and Challengers (cont.)**

**Staff and Volunteers**

Our most valuable resource remains our exceptional staff and dedicated volunteers, whose inspiring passion drives our mission to empower people to end poverty. We recognise the importance of strategic partnerships and are grateful for productive collaborations with numerous organisations sharing our vision. Our CEO, Simon Hawking, continues representing Acts in various city and county-wide partnerships.

The progress achieved during Acts Trust's 18-year history is truly inspiring. We stand well-positioned for another impactful year ahead, empowering more individuals to overcome poverty in their own lives while contributing to positive change across our 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	247,390
City of Lincoln Council - UKSPF	133,570
The Trussell Trust	106,767
Mercers Company	35,000
BBC Children in Need	33,587
City of Lincoln Council - Towns Deal Project	28,000
City of Lincoln Council - Household Support Fund	18,900
Lincolnshire County Council - Mental Health & Wellbeing Community Investment Fund	18,142
Lincolnshire County Council - HAF Project	18,049
Lincolnshire Co-op	10,865
Lincolnshire County Council - Multiply Grant	10,000
BNA Charitable Incorporated Organisation	5,000
Lincolnshire Community Foundation - High Sheriff Fund	5,000

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

	£
Alive Church	49,000
Infinis Energy	5,000
LDC (Managers) Limited	2,000
Places for People	2,000
Vesta Global Buffet	1,889
Faith Church Fellowship FCF	1,500
Siemens	1,250

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 senior leadership 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 2024**

---

**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 £997,884 (2023 - £977,338) and the outgoing resources for the year amounted to £883,528 (2023 - £940,700) resulting in a surplus of £114,356 (2023 - £36,638).

The free reserves at the year end totalled £258,451 (2023 - £228,526).

**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

**Trustees**

N. J. Woodcock  
J. Blundell  
D. Collins  
J. Boughton-Thomas  
M. J. Smith  
L. DeLong  
J. Gibson (appointed 19.2.24)

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**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.

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 25 May 2025 and signed on its behalf by:

J. Blundell - Trustee

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

---

**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 2024.

**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

27 May 2025



**ACTS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	176,020	46,135	222,155	309,364
<b>Charitable activities</b>	4				
Core		336,966	419,438	756,404	647,816
Other trading activities	3	2,439	3,611	6,050	15,185
Other income		13,275	-	13,275	4,973
<b>Total</b>		<u>528,700</u>	<u>469,184</u>	<u>997,884</u>	<u>977,338</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	148	-	148	8,008
<b>Charitable activities</b>	6				
Core		<u>501,657</u>	<u>381,723</u>	<u>883,380</u>	<u>932,692</u>
<b>Total</b>		<u>501,805</u>	<u>381,723</u>	<u>883,528</u>	<u>940,700</u>
<b>NET INCOME</b>		26,895	87,461	114,356	36,638
Transfers between funds	17	<u>2,858</u>	<u>(2,858)</u>	-	-
<b>Net movement in funds</b>		29,753	84,603	114,356	36,638
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		242,815	134,134	376,949	340,311
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>272,568</u></u>	<u><u>218,737</u></u>	<u><u>491,305</u></u>	<u><u>376,949</u></u>
<b>CONTINUING OPERATIONS</b>					

**BALANCE SHEET**  
**31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	14,117	-	14,117	14,289
<b>CURRENT ASSETS</b>					
Debtors	14	114,651	4,158	118,809	25,413
Cash at bank and in hand		215,749	214,579	430,328	389,866
		<u>330,400</u>	<u>218,737</u>	<u>549,137</u>	<u>415,279</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(71,949)	-	(71,949)	(52,619)
<b>NET CURRENT ASSETS</b>		<u>258,451</u>	<u>218,737</u>	<u>477,188</u>	<u>362,660</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>272,568</u>	<u>218,737</u>	<u>491,305</u>	<u>376,949</u>
<b>NET ASSETS</b>		<u>272,568</u>	<u>218,737</u>	<u>491,305</u>	<u>376,949</u>
<b>FUNDS</b>	17				
Unrestricted funds				272,568	242,815
Restricted funds				218,737	134,134
<b>TOTAL FUNDS</b>				<u>491,305</u>	<u>376,949</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 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 25 May 2025 and were signed on its behalf by:

J. Blundell - Trustee

**ACTS TRUST**

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	31.8.24 £	31.8.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	44,558	88,995
Net cash provided by operating activities		44,558	88,995
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,096)	(10,624)
Net cash used in investing activities		(4,096)	(10,624)
<b>Change in cash and cash equivalents in the reporting period</b>		40,462	78,371
<b>Cash and cash equivalents at the beginning of the reporting period</b>		389,866	311,495
<b>Cash and cash equivalents at the end of the reporting period</b>		430,328	389,866

The notes form part of these financial statements

ACTS TRUST

**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

---

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

	31.8.24	31.8.23
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	114,356	36,638
<b>Adjustments for:</b>		
Depreciation charges	4,268	2,886
(Increase)/decrease in debtors	(93,396)	25,465
Increase in creditors	19,330	24,006
	<hr/>	<hr/>
<b>Net cash provided by operations</b>	<u>44,558</u>	<u>88,995</u>

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

	At 1.9.23	Cash flow	At 31.8.24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	389,866	40,462	430,328
	<hr/>	<hr/>	<hr/>
	389,866	40,462	430,328
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<u>389,866</u>	<u>40,462</u>	<u>430,328</u>

## **ACTS TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 AUGUST 2024**

---

#### **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 2024**

**2. DONATIONS AND LEGACIES**

	31.8.24	31.8.23
	£	£
Gifts and donations	145,055	159,361
Donated goods	77,100	150,003
	<u>222,155</u>	<u>309,364</u>

**3. OTHER TRADING ACTIVITIES**

	31.8.24	31.8.23
	£	£
Fundraising	6,050	15,185
	<u>6,050</u>	<u>15,185</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31.8.24	31.8.23
	£	£
Funding	428,977	413,050
Fees	327,427	234,766
	<u>756,404</u>	<u>647,816</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.8.24	31.8.23
	£	£
Fundraising costs	148	8,008
	<u>148</u>	<u>8,008</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Core	874,354	9,026	883,380
	<u>874,354</u>	<u>9,026</u>	<u>883,380</u>

**7. SUPPORT COSTS**

	Other	Governance	Totals
	£	costs	£
Core	706	8,320	9,026
	<u>706</u>	<u>8,320</u>	<u>9,026</u>

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

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

	31.8.24	31.8.23
	£	£
Independent examiners fee	8,320	4,791
Depreciation - owned assets	4,268	2,886
	<u>12,588</u>	<u>7,677</u>

# **ACTS TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 AUGUST 2024**

### **9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

### **10. STAFF COSTS**

	31.8.24	31.8.23
	£	£
Wages and salaries	354,131	239,660
Social security costs	20,437	9,922
Other pension costs	9,361	5,859
	<u>383,929</u>	<u>255,441</u>

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

	31.8.24	31.8.23
	23	16
Core Staff	<u>23</u>	<u>16</u>

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

Key management remuneration paid to key management during the year amounts to £42,946 (2023 - £40,554)

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	87,361	222,003	309,364
<b>Charitable activities</b>			
Core	235,598	412,218	647,816
Other trading activities	15,185	-	15,185
Other income	4,973	-	4,973
<b>Total</b>	<u>343,117</u>	<u>634,221</u>	<u>977,338</u>
<b>EXPENDITURE ON</b>			
Raising funds	8,008	-	8,008
<b>Charitable activities</b>			
Core	303,695	628,997	932,692
<b>Total</b>	<u>311,703</u>	<u>628,997</u>	<u>940,700</u>
<b>NET INCOME</b>	31,414	5,224	36,638
Transfers between funds	9,937	(9,937)	-
<b>Net movement in funds</b>	41,351	(4,713)	36,638
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	201,464	138,847	340,311

**ACTS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>242,815</u>	<u>134,134</u>	<u>376,949</u>

**12. FOODBANK DONATIONS**

Foodbank donations included within Gifts and donations and also Charitable activities during the year is £66,647 (2023-£150,003).

This has been calculated based on 46,459 kg (2023-78,104 kg) of food distributed during the year.

As there have been significant fluctuations in inflation the value of the food distributed has been calculated on a monthly basis using the cost per kg at 31 August 2022 provided by the Trussell Trust of £1.85 adjusted each month based on the inflation rate.

**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2023	12,396	12,005	24,401
Additions	-	4,096	4,096
At 31 August 2024	<u>12,396</u>	<u>16,101</u>	<u>28,497</u>
<b>DEPRECIATION</b>			
At 1 September 2023	5,725	4,387	10,112
Charge for year	1,668	2,600	4,268
At 31 August 2024	<u>7,393</u>	<u>6,987</u>	<u>14,380</u>
<b>NET BOOK VALUE</b>			
At 31 August 2024	<u>5,003</u>	<u>9,114</u>	<u>14,117</u>
At 31 August 2023	<u>6,671</u>	<u>7,618</u>	<u>14,289</u>

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

	31.8.24 £	31.8.23 £
Trade debtors	55,873	7,805
Other debtors	62,936	17,608
	<u>118,809</u>	<u>25,413</u>



**ACTS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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

	31.8.24	31.8.23
	£	£
Trade creditors	13,285	6,616
Social security and other taxes	6,830	4,679
Other creditors	48,926	37,705
Credit card	2,908	3,619
	<u>71,949</u>	<u>52,619</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 1.9.23	Net movement in funds	Transfers between funds	At 31.8.24
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	242,815	26,895	2,858	272,568
<b>Restricted funds</b>				
Restore, Foodbank and Community Grocery	117,380	66,787	(2,858)	181,309
Energize	4,007	395	-	4,402
Mental health promotion	1,438	-	-	1,438
Essentials	3,965	(1,699)	-	2,266
Beaumont Manor	7,344	21,978	-	29,322
	<u>134,134</u>	<u>87,461</u>	<u>(2,858)</u>	<u>218,737</u>
<b>TOTAL FUNDS</b>	<u>376,949</u>	<u>114,356</u>	<u>-</u>	<u>491,305</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	528,700	(501,805)	26,895
<b>Restricted funds</b>			
Restore, Foodbank and Community Grocery	371,230	(304,443)	66,787
Energize	69,954	(69,559)	395
Essentials	-	(1,699)	(1,699)
Beaumont Manor	28,000	(6,022)	21,978
	<u>469,184</u>	<u>(381,723)</u>	<u>87,461</u>
<b>TOTAL FUNDS</b>	<u>997,884</u>	<u>(883,528)</u>	<u>114,356</u>

**ACTS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for 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>

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	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>

**ACTS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**17. MOVEMENT IN FUNDS - continued**

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

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
<b>Unrestricted funds</b>				
General fund	201,464	58,309	12,795	272,568
<b>Restricted funds</b>				
Restore, Foodbank and Community				
Grocery	116,605	67,562	(2,858)	181,309
Energize	-	4,402	-	4,402
Mental health promotion	1,438	-	-	1,438
Night Light Cafes	5,911	(5,911)	-	-
Essentials	7,145	(4,879)	-	2,266
Beaumont Manor	7,748	31,511	(9,937)	29,322
	<u>138,847</u>	<u>92,685</u>	<u>(12,795)</u>	<u>218,737</u>
<b>TOTAL FUNDS</b>	<u>340,311</u>	<u>150,994</u>	<u>-</u>	<u>491,305</u>

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	871,817	(813,508)	58,309
<b>Restricted funds</b>			
Restore, Foodbank and Community			
Grocery	693,393	(625,831)	67,562
Energize	139,012	(134,610)	4,402
Night Light Cafes	-	(5,911)	(5,911)
Essentials	-	(4,879)	(4,879)
Beaumont Manor	271,000	(239,489)	31,511
	<u>1,103,405</u>	<u>(1,010,720)</u>	<u>92,685</u>
<b>TOTAL FUNDS</b>	<u>1,975,222</u>	<u>(1,824,228)</u>	<u>150,994</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.

**ACTS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

---

**17. MOVEMENT IN FUNDS - continued**

**Transfers between funds**

Transfers into the general fund of £2,858 (2023: £9,937) 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 (2023: £NIL) were made to meet the commitments of the charity in relation to its objects.

**18. RELATED PARTY DISCLOSURES**

Total donations from Trustees during the year amounted to £540 (2023 - £640).

ACTS Trust is associated with Alive Church Lincoln and undertakes charitable activities for the church. Donations were received in during the year of £80,000 (2023 - £50,000) from Alive Church Lincoln.