

ACACIA PARTNERSHIP TRUST

England & Wales · Charity number 1126683

Details

Status Registered

Legal form Charitable company

Company number [06645827](#)

Registered 2008-11-12

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

Contact

Address 1 Troutbeck Crescent
Bramcote
Nottingham
NG9 3BP

Phone 07947834267

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Website www.acaciapartnershiptrust.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN BURKINA FASO IN ACCORDANCE WITH THE EVANGELICAL ALLIANCE STATEMENTS OF BELIEF.TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY THE RELIEF OF POVERTY AND THE IMPROVEMENT OF CONDITIONS OF LIFE IN SOCIALLY AND DISADVANTAGED COMMUNITIES.

Activities: The charity is involved in activities in Burkina Faso in line with its objectives, specifically by building and running a school, sponsoring children through high school education, well drilling, evangelism and training, supporting local church pastors, and setting up a mobile dental clinic.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** BURKINA FASO
- Burkina Faso
- Cardiff

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£86,841	£88,581	-	-
2024-03-31	£103,658	£72,302	-	-
2023-03-31	£88,364	£130,920	-	-
2022-03-31	£90,305	£120,218	-	-
2021-03-31	£147,256	£97,361	-	-

Trustees

Name	Role	Appointed
Dr PAUL STEPHEN KIRKWOOD		
Dr Paul Douglas Tarrant		2020-05-16
JUDITH MARY HOMER		2023-07-01
John Tainsh		2013-12-18
TIMOTHY ROBERT MORRIS		

ACACIA PARTNERSHIP TRUST

England & Wales - Charity number 1126683

Accounts

Company registration number: 06645827

Charity registration number: 1126683

Charity registration number - Scotland: SC050550

Acacia Partnership Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Acacia Partnership Trust

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Acacia Partnership Trust

Reference and Administrative Details

Trustees	Dr Paul Tarrant Dr Paul Kirkwood Judith Homer Tim Morris John Tainsh
Charity Registration Number	1126683 England & Wales SC050550 Scotland
Company Registration Number	06645827
Registered Office	1 Troutbeck Crescent Bramcote Nottingham NG9 3BP
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Acacia Partnership Trust

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Dr Paul Tarrant
	Dr Paul Kirkwood
	Judith Homer
	Tim Morris
	John Tainsh

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 14 July 2008 and most recently amended 17 October 2020. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Skills needed for addition to the board of trustees are identified. The trustees, together with the trust's officers look for appropriate candidates through personal networks and through advertisements in appropriate press/websites. Potential candidates are interviewed by a small group of trustees. References are taken and, following vetting and acceptance by the full board, the new trustee is appointed.

Organisational structure

The governing body of the Acacia Partnership Trust is the board of trustees who meet from time to time to discuss the affairs of the Charity. The day to day operations of the Charity are overseen by Keith and Lynne Smith who act as officers and during 2024-25 the finances were managed by a self-employed bookkeeper. Keith and Lynne Smith as officers, and the bookkeeper as administration support, are accountable to the Trustees, who require them to identify areas of risk, and to communicate any areas of concern to them in a clear and timely manner.

Objectives and activities

Objects and aims

The Charity's objects are:

- (a) to advance the Christian faith for the benefit of the public in Burkina Faso in accordance with the Evangelical Alliance statements of belief;
- (b) to promote sustainable development for the benefit of the public by the relief of poverty and the improvement of conditions of life in socially and disadvantaged communities. For Acacia Partnership Trust, sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own need."

Acacia Partnership Trust

Trustees' Report

Objectives, strategies and activities

The main activities of the charity in the year have been:

Training and support for local pastors, Christian workers and churches in Burkina Faso.

Support and assistance to local providers in Burkina Faso of:

- Primary and secondary education;
- Church ministry;
- Dental ministry;
- Poverty Relief and aid to refugees;
- Clean water provision;
- Prison ministry;
- Children & Youth Ministry.

Public benefit

Members of the public in disadvantaged communities have access to education, dental care, clean water, emergency aid, trauma healing, skill training, recreative opportunities, and religious instruction without discrimination of sex, race, religion, etc.

Inmates of local prisons are provided with food, medicines, and social support.

Children have access to clubs and recreational activities.

Youth have access to sport, job skill training, life skill training.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

- **Training and Support:** The charity's officers have continued to give teaching, training, mentoring, and pastoral support to our partners, both through regular electronic communication, and through face-to-face visits in April and November. This has been especially needed in the context of increasing insecurity in the country. We have also been responding to particular needs of two of our partners: one, a pastor, died, leaving a wife and four children without support. The other has a child with long-term mental health needs.
- **Church Ministry:** Ongoing support for teaching of the Christian faith (especially seminars and conferences), and for the support of pastors and other Christian gospel workers (especially for food in times of shortage and grants for the school fees of the children of Christian workers). A grant was also given to support the first year of Bible School training of one pastoral candidate from an under-served community.
- **Primary and Secondary Education:** Support for the primary and secondary school, now with 278 primary school children, and 101 secondary school students. As the school has been increasingly self-supporting, charity support is now primarily used for grants for children from needy families, and to ensure that every child has a meal at lunchtime. The school continues to perform well, despite the challenges of the context of terrorist threat. The primary school again had a 100% pass rate at the CEP exam. The secondary school had a 45% pass rate at the BEPC exam. The nursery school also opened in October 2024 with 16 children initially.
- **Poverty Relief and Refugee Aid:** An increasingly significant financial commitment this year, due to the insecurity in the country, enabling our partners to provide food aid for internally displaced people (IDPs), who have been forced to flee their homes because of terrorist attacks, as well as local people affected. We now provide regular aid in 5 locations, with additional aid in other places as opportunities and funds allow. The presence of our partners on the ground, and their knowledge and relationship with the needy communities allows an effective targeted aid.

Acacia Partnership Trust

Trustees' Report

- Youth Ministry: This year the charity financed the construction of a protective boundary wall for the youth centre, to provide a degree of security, privacy, and reassurance for the vulnerable youth benefitting from the sport, educational classes, job skill training etc. provided there.
- Prison Ministry: Ongoing support for food, medical aid, and pastoral care for inmates in one prison. Our partners have an increasingly supportive collaboration with local prison authorities.
- Dental Ministry: Continued support for provision of social dental care in two locations, on a weekly basis, in collaboration with the local health authorities. APT has drawn in a new partner, with expertise in similar ministries, who has now begun to fund the ministry directly.
- Children's Ministry: Ongoing support for a weekly club for the children of IDPs and other local children, providing food, games, and religious and moral instruction.
- Clean Water: Although no funds were spent on well-repair this year, the parts bought in the last financial year were finally able to reach their target communities, providing clean water to the populations of several needy villages.

Financial review

Voluntary income from donations and gifts has continued at a steady level enabling the charity to continue to fulfil its objectives, including its support for the schools, dental work, prison ministry, poverty relief and the repair of wells. It has also enabled the charity to respond to the needs arising from the current security situation, such as those of the internally displaced.

The Trustees allow the general fund to be used where shortfalls occur, and they are confident that no shortfall will restrict the work of the charity in the short to medium term, given the level of giving and the goodwill towards the projects the trust has undertaken.

Policy on reserves

It is the policy of the charity to try and hold unrestricted reserves, not designated for a specific use, at a level equivalent to six months normal, unfunded operating expenditure. The Trustees believe this will enable the charity to be maintained in good order should there be a significant drop in the level of funding, whilst Trustees consider how additional funds might be raised.

As at 31 March 2025 unrestricted funds of £67,637 (2024: £62,387) were held. This amount is higher than the desired 6 months worth of expenditure and will be used to meet needs in Burkina Faso in future years.

Acacia Partnership Trust

Trustees' Report

Principal risks and uncertainties

Reduction in personal giving by donors

Many donors have personal experience of the charity and the officer involved which has proven to provide a reliable level of income historically. Reserves are at a sufficient level to offset any short term drop in funds.

Plans for future periods

Aims and key objectives for future periods

Over the next year, within the constraints imposed by the security concerns, the aims of APT in Burkina Faso are as follows:

- Continue to support the ministries of our partners in Burkina Faso in line with the objectives of the charity, whilst at the same time both building their capacity for increased autonomy, and helping them find new partners to help them become more sustainable long-term and develop their ministries in new ways.

In particular, in the next year, the activities foreseen by the charity in support of the proposed activities of our partners include:

- Training and Support: Continue regular resourcing, training, and pastoral support of our partners through electronic means, and with at least one face-to-face visit in the year. Updating safeguarding training for all our partners.
- Church Ministry: Continue to support actions by our partners that provide training and support for pastors and key Christian workers, and to work with them to develop culturally appropriate resources.
- Primary and Secondary Education: Temporarily increase support for lunches and grants, because of loss of parental income to the school because of insecurity. Explore the potential expansion of the school to lycée level by adding three further classes, and investigate the need for water and sanitation improvement.
- Poverty Relief and Refugee Aid: Continue supporting food aid and trauma healing, which is still a vast need, whilst also exploring helping IDP families develop income-generating activities.
- Youth Ministry: The youth centre is now built and is almost financially self-sustaining, so little additional support is envisaged.
- Prison Ministry: Continue the essential support for food and medicine, while allowing local churches to increase their contribution to the spiritual ministry. Explore potential partners with expertise in prison ministry to help develop this ministry further.
- Dental Ministry: APT's financial support for the dental ministry will be minimal for the next two years, as the new partner takes on this responsibility. Continue to give pastoral and strategic input to the two dental teams, while facilitating communication with the new partner.
- Children's Ministry: Continue support for the weekly children's club, while exploring the possibility of greater local church involvement.
- Clean Water: the well-repair ministry will remain on pause until it becomes clear that the transport of parts and workers is possible and safe.

In the UK, APT aims to ensure that the structures and vision of the charity are well-suited to the coming 5 years.

APT will continue to strengthen partnerships with existing supporters in the UK and beyond, and to explore the development of new partnerships.

Acacia Partnership Trust

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of Acacia Partnership Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

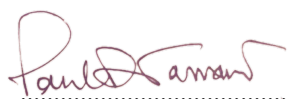
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20/09/2025 and signed on its behalf by:



Dr Paul Tarrant
Trustee

Acacia Partnership Trust

Independent Examiner's Report to the trustees of Acacia Partnership Trust ('the Company')

Independent examiner's report to the trustees of Acacia Partnership Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025.

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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Acacia Partnership Trust is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

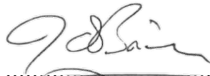
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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)].

Acacia Partnership Trust

Independent Examiner's Report to the trustees of Acacia Partnership Trust ('the Company')

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.



John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 23/09/2025

Acacia Partnership Trust

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Designated £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:						
Donations and legacies	2	38,705	-	-	38,705	54,091
Charitable activities	3	-	-	47,044	47,044	48,770
Investment income	4	1,092	-	-	1,092	797
Total Income		<u>39,797</u>	<u>-</u>	<u>47,044</u>	<u>86,841</u>	<u>103,658</u>
Expenditure on:						
Charitable activities	5	(8,009)	(6,600)	(73,972)	(88,581)	(72,302)
Total Expenditure		<u>(8,009)</u>	<u>(6,600)</u>	<u>(73,972)</u>	<u>(88,581)</u>	<u>(72,302)</u>
Net income/(expenditure)		31,788	(6,600)	(26,928)	(1,740)	31,356
Transfers between funds		(26,538)	6,600	19,938	-	-
Net movement in funds		5,250	-	(6,990)	(1,740)	31,356
Reconciliation of funds						
Total funds brought forward		<u>62,387</u>	<u>-</u>	<u>34,849</u>	<u>97,236</u>	<u>65,880</u>
Total funds carried forward	10	<u>67,637</u>	<u>-</u>	<u>27,859</u>	<u>95,496</u>	<u>97,236</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 10.

The notes on pages 12 to 18 form an integral part of these financial statements.

Acacia Partnership Trust

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds General £	Designated £	Restricted funds £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	54,091	-	-	54,091
Charitable activities	3	-	-	48,770	48,770
Investment income	4	797	-	-	797
Total Income		<u>54,888</u>	<u>-</u>	<u>48,770</u>	<u>103,658</u>
Expenditure on:					
Charitable activities	5	<u>(8,821)</u>	<u>(6,000)</u>	<u>(57,481)</u>	<u>(72,302)</u>
Total Expenditure		<u>(8,821)</u>	<u>(6,000)</u>	<u>(57,481)</u>	<u>(72,302)</u>
Net income/(expenditure)		46,067	(6,000)	(8,711)	31,356
Transfers between funds		<u>(7,226)</u>	<u>6,000</u>	<u>1,226</u>	<u>-</u>
Net movement in funds		38,841	-	(7,485)	31,356
Reconciliation of funds					
Total funds brought forward		<u>23,546</u>	<u>-</u>	<u>42,334</u>	<u>65,880</u>
Total funds carried forward	10	<u><u>62,387</u></u>	<u><u>-</u></u>	<u><u>34,849</u></u>	<u><u>97,236</u></u>

The notes on pages 12 to 18 form an integral part of these financial statements.

Acacia Partnership Trust
(Registration number: 06645827)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	6	258	1,188
Cash at bank and in hand	7	<u>96,153</u>	<u>96,963</u>
		96,411	98,151
Creditors: Amounts falling due within one year	8	<u>(915)</u>	<u>(915)</u>
Net assets		<u>95,496</u>	<u>97,236</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	10	27,859	34,849
Unrestricted income funds			
Unrestricted funds		<u>67,637</u>	<u>62,387</u>
Total funds	10	<u>95,496</u>	<u>97,236</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on ...20/09/2025.. and signed on their behalf by:



Dr Paul Tarrant
Trustee

The notes on pages 12 to 18 form an integral part of these financial statements.

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Acacia Partnership Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2025

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	37,042	37,042	52,044
Gift aid reclaimed	1,663	1,663	2,047
	<u>38,705</u>	<u>38,705</u>	<u>54,091</u>

3 Income from charitable activities

	Restricted funds £	Total 2025 £	Total 2024 £
Donations & gifts	45,178	45,178	46,134
Gift aid reclaimed	1,866	1,866	2,636
	<u>47,044</u>	<u>47,044</u>	<u>48,770</u>

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,092	1,092	797
	<u>1,092</u>	<u>1,092</u>	<u>797</u>

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Expenditure on charitable activities

	Unrestricted funds		Restricted funds £	Total 2025 £	Total 2024 £
	Designated £	General £			
Training and equipping of Christian Workers	-	-	13,918	13,918	2,600
Poverty relief and urgent needs	-	-	16,465	16,465	18,174
Well drilling and repairing	-	-	-	-	14,132
Prison ministry support	-	-	3,477	3,477	4,530
Educational support	-	-	1,942	1,942	1
Dental ministry	-	-	3,073	3,073	5,932
Wakkil Alla & School Wall	-	-	10,903	10,903	5,924
Children & youth ministry	-	-	18,631	18,631	650
Support for APT officers	6,600	-	5,054	11,654	11,538
General fund	-	-	-	-	231
Bookkeeping and Independent examiners fee	-	2,504	-	2,504	2,703
IT and other costs	-	110	-	110	99
Bank charges & transfer costs	-	179	477	656	351
Transfers to APT	-	510	-	510	-
Dues and subscriptions	-	632	-	632	621
Office / general admin	-	245	32	277	30
Insurance	-	175	-	175	35
Travel & subsistence	-	3,176	-	3,176	4,786
Sundry	-	478	-	478	(35)
	<u>6,600</u>	<u>8,009</u>	<u>73,972</u>	<u>88,581</u>	<u>72,302</u>

6 Debtors

	2025 £	2024 £
Prepayments	-	175
Other debtors	258	1,013
	<u>258</u>	<u>1,188</u>

7 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	327	81
Cash at bank	95,826	96,882
	<u>96,153</u>	<u>96,963</u>

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	690	660
Accruals	225	255
	915	915

9 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

10 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General fund	62,387	39,797	(8,009)	(26,538)	67,637
<i>Designated</i>					
Support for APT officers	-	-	(6,600)	6,600	-
Total unrestricted funds	62,387	39,797	(14,609)	(19,938)	67,637
Restricted funds					
Training and equipping of Christian Workers	19,212	8,135	(13,950)	(3,937)	9,460
Poverty relief and urgent need	4,885	8,979	(16,466)	12,836	10,234
Well drilling and repairing	-	420	(11)	-	409
Prison ministry support	3,095	3,739	(3,540)	-	3,294
Educational support	1,943	-	(1,942)	(1)	-
Dental ministry	3,567	350	(3,105)	-	812
Children & youth ministry	2,096	10,269	(18,885)	6,520	-
Support for APT officers	51	5,056	(5,058)	-	49
Wakkil Alla	-	10,096	(11,015)	4,520	3,601
Total restricted funds	34,849	47,044	(73,972)	19,938	27,859
Total funds	97,236	86,841	(88,581)	-	95,496

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General fund	23,546	54,888	(8,821)	(7,226)	62,387
<i>Designated</i>					
Support for APT officers	-	-	(6,000)	6,000	-
Total unrestricted funds	<u>23,546</u>	<u>54,888</u>	<u>(14,821)</u>	<u>(1,226)</u>	<u>62,387</u>
Restricted					
Training and equipping of Christian Workers	16,662	5,795	(2,600)	(645)	19,212
Poverty relief and urgent need	1,916	21,232	(18,174)	(89)	4,885
Well drilling and repairing	6,006	6,670	(14,132)	1,456	-
Prison ministry support	3,734	3,890	(4,529)	-	3,095
Educational support	1,779	165	(1)	-	1,943
Wakkil Alla & School Wall	4,007	2,033	(5,924)	(116)	-
Dental ministry	7,274	2,225	(5,932)	-	3,567
Children & youth ministry	497	1,629	(650)	620	2,096
Support for APT officers	459	5,131	(5,539)	-	51
Total restricted funds	<u>42,334</u>	<u>48,770</u>	<u>(57,481)</u>	<u>1,226</u>	<u>34,849</u>
Total funds	<u><u>65,880</u></u>	<u><u>103,658</u></u>	<u><u>(72,302)</u></u>	<u><u>-</u></u>	<u><u>97,236</u></u>

The specific purposes for which the funds are to be applied are as follows:

Support the training and equipping of Christian workers - Fund to support Christian pastors and other workers in Burkina Faso.

Poverty relief and urgent needs - Funds to provide poverty relief in Burkina Faso including for internally displaced refugees.

Well drilling and repairing - Fund to support both well digging and repairing in Burkina Faso.

Prison ministry support - Funds to support ministry in a prison in Burkina Faso.

Educational support - Fund to support a school, the teachers and pupils that the charity built in Burkina Faso.

Wakkil Alla - Funds to support Wakkil Alla School.

Dental ministry - Funds to support dental work in Burkina Faso.

Children and youth ministry - Funds to support projects with youth and children run by local pastors in Burkina Faso.

Support for APT officers - Funds received that are restricted for the support Keith and Lynne Smith, officers of the charity.

Transfers between funds represents monies received with no specific purpose which are initially place in the Unrestricted General Fund. Trustees have then agreed to allocate amounts to specific funds as this better represents how resources have been allocated during the year.

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2025

11 Analysis of net assets between funds

	Unrestricted		2025
	General £	Restricted £	Total funds £
Current assets	68,552	27,859	96,411
Current liabilities	(915)	-	(915)
Total net assets	67,637	27,859	95,496

	Unrestricted		2024
	General £	Restricted £	Total funds £
Current assets	63,302	34,849	98,151
Current liabilities	(915)	-	(915)
Total net assets	62,387	34,849	97,236

12 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	575	550

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Staff costs

There were no staff costs in the year due to the fact that the charity is run by volunteers. However, donations of £5,056 were received specifically to support the trust's officers, Keith and Lynne Smith which, along with a donation of £6,600 from general/designated funds was paid to Keith & Lynne (2024 total: £11,131). These donations were given to Keith and Lynne as Honorarium payments since the trust is not currently able to employ them.

15 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

16 Related party transactions

There were no related party transactions in the year.

ACACIA PARTNERSHIP TRUST

England & Wales - Charity number 1126683

Accounts

Company registration number: 06645827

Charity registration number: 1126683

Charity registration number - Scotland: SC050550

Acacia Partnership Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Acacia Partnership Trust

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Acacia Partnership Trust

Reference and Administrative Details

Trustees	Dr Paul Tarrant Dr Paul Kirkwood Judith Homer Tim Morris John Tainsh
Charity Registration Number	1126683 England & Wales SC050550 Scotland
Company Registration Number	06645827
Registered Office	1 Troutbeck Crescent Bramcote Nottingham NG9 3BP
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Acacia Partnership Trust

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Jon Holt (resigned 9 December 2023)
	Dr Paul Tarrant
	Dr Paul Kirkwood
	Judith Homer (appointed 1 July 2023)
	Tim Morris
	John Tainsh

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 14 July 2008 and most recently amended 17 October 2020. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Skills needed for addition to the board of trustees are identified. The trustees, together with the trust's officers look for appropriate candidates through personal networks and through advertisements in appropriate press/websites. Potential candidates are interviewed by a small group of trustees. References are taken and, following vetting and acceptance by the full board, the new trustee is appointed.

Organisational structure

The governing body of the Acacia Partnership Trust is the board of trustees who meet from time to time to discuss the affairs of the Charity. The day to day operations of the Charity are overseen by Keith and Lynne Smith who act as officers and during 2023-24 the finances were managed by a self-employed bookkeeper. Keith and Lynne Smith as officers, and the bookkeeper as administration support, are accountable to the Trustees, who require them to identify areas of risk, and to communicate any areas of concern to them in a clear and timely manner.

Objectives and activities

Objects and aims

The Charity's objects are:

- (a) to advance the Christian faith for the benefit of the public in Burkina Faso in accordance with the Evangelical Alliance statements of belief;
- (b) to promote sustainable development for the benefit of the public by the relief of poverty and the improvement of conditions of life in socially and disadvantaged communities. For Acacia Partnership Trust, sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own need."

Acacia Partnership Trust

Trustees' Report

Objectives, strategies and activities

The main activities of the charity in the year have been:

Training and support for local pastors, Christian workers and churches in Burkina Faso.

Support and assistance to local providers in Burkina Faso of:

- Primary and secondary education;
- Church ministry;
- Dental ministry;
- Poverty Relief and aid to refugees;
- Clean water provision;
- Prison ministry;
- Children & Youth Ministry.

Public benefit

Members of the public in disadvantaged communities have access to education, dental care, clean water, emergency aid, trauma healing, skill training, recreative opportunities, and religious instruction without discrimination of sex, race, religion, etc.

Inmates of local prisons are provided with food, medicines, and social support.

Children have access to clubs and recreational activities.

Youth have access to sport, job skill training, life skill training.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Acacia Partnership Trust

Trustees' Report

Achievements and performance

Activities in Burkina were again severely affected this year by the insecurity in the country due to conflict. This restricted some activities, while increasing the need for emergency aid and trauma healing, especially for internally displaced people (IDPs).

Achievements locally in Burkina Faso in relation to the above objectives were noted through evidence of the following:

- Ongoing excellent performance in the primary and secondary school supported. This year, we added the construction and equipping of a nursery school facility to the school, which was the single largest expense for the charity this year;
- Ongoing training, mentoring and support of local pastors and other Christian workers in their outreach work. This has included both face-to-face visits, and regular support at distance through use of electronic communication;
- Continued provision of social dental care. Because of the insecurity, the teams were unable to go out to the villages, but they continued to offer care weekly in towns and at community gatherings. To facilitate the work in this context, land was bought and built to give them an identifiable ministry base in town;
- Repair of broken down wells in needy villages was unable to continue this year due to the insecurity in the country. The needed parts were bought, but were unable to be transported to the communities in need. This situation remains under review;
- Poverty relief through food aid to both local populations and IDPs continues to be a major need throughout the country, taking up the second-largest portion of the charity's expenditure this year;
- Provision of trauma healing for IDPs and others who have been traumatised through experiences in the conflicts in the country. The team has been increasingly invited to run these classes and also to speak in schools on subjects of social cohesion;
- A weekly club for children, offering food, games, and social support;
- Ongoing provision of food and medical aid and other support for prison inmates, as well as the development of a church within the prison offering social and spiritual support. The team works well with the prison authorities and local leaders to oversee the social needs of inmates;
- Ongoing provision of activities for vulnerable youth, including literacy and educational classes, training in tailoring, computing and carpentry, and sport.

Financial review

Voluntary income from donations and gifts has continued at a steady level enabling the charity to continue to fulfil its objectives, including its support for the schools, dental work, prison ministry, poverty relief and the repair of wells. It has also enabled the charity to respond to the needs arising from the current security situation, such as those of the internally displaced.

The Trustees allow the general fund to be used where shortfalls occur, and they are confident that no shortfall will restrict the work of the charity in the short to medium term, given the level of giving and the goodwill towards the projects the trust has undertaken.

Policy on reserves

It is the policy of the charity to try and hold unrestricted reserves, not designated for a specific use, at a level equivalent to six months normal, unfunded operating expenditure. The Trustees believe this will enable the charity to be maintained in good order should there be a significant drop in the level of funding, whilst Trustees consider how additional funds might be raised.

As at 31 March 2024 unrestricted funds of £62,387 (2023: £23,546) were held. This amount is higher than the desired 6 months worth of expenditure and will be used to meet needs in Burkina Faso in future years.

Acacia Partnership Trust

Trustees' Report

Principal risks and uncertainties

Reduction in personal giving by donors

Many donors have personal experience of the charity and the officer involved which has proven to provide a reliable level of income historically. Reserves are at a sufficient level to offset any short term drop in funds.

Plans for future periods

Aims and key objectives for future periods

Over the next year the aims of APT in Burkina Faso are as follows:

Operating within the constraints posed by security concerns the charity aims to continue to fulfil its objectives in the coming year. It sees the local bodies that it has helped establish as taking on more of the future role of delivering the objectives of the charity and will continue to support and oversee the development of these and similar local structures.

In particular going forward the charity aims to continue to provide:

- Support for the local churches in continuing their ministry amid increasing threat;
- Support for education provision as health needs and security allow;
- Support for poverty relief, including aid to internally displaced peoples, which is anticipated to be a major need again in the coming year;
- Support for the social dental work, and ongoing professional development for the dental teams;
- Support for the ongoing prison work;
- Support for the ongoing youth ministry, including the building of a boundary wall around the youth centre, to provide protection to the people and activities therein;
- Support for the ongoing children's club;
- Support for the well-repair ministry will be paused because of the challenges of pursuing this work, and this will be re-examined as the situation evolves in the coming year;
- Training and support delivered electronically and face-to-face when possible;
- The development of a strong UK base for the work;
- Strengthened partnerships with supporters in the UK and other countries.

The charity is also helping the established local bodies develop increasing autonomy and/or building of relationships with other partnering organisations, in order to ensure long-term sustainability and facilitate future development of the ministries.

Acacia Partnership Trust

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of Acacia Partnership Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 21/09/2024 and signed on its behalf by:

Paul D Tarrant
.....

Dr Paul Tarrant
Trustee

Acacia Partnership Trust

Independent Examiner's Report to the trustees of Acacia Partnership Trust ('the Company')

Independent examiner's report to the trustees of Acacia Partnership Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Acacia Partnership Trust is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

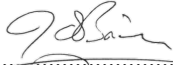
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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)].

Acacia Partnership Trust

Independent Examiner's Report to the trustees of Acacia Partnership Trust ('the Company')

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.



.....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 25/09/2024

Acacia Partnership Trust

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Designated £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:						
Donations and legacies	2	54,091	-	-	54,091	29,612
Charitable activities	3	-	-	48,770	48,770	58,516
Investment income	4	797	-	-	797	236
Total Income		<u>54,888</u>	<u>-</u>	<u>48,770</u>	<u>103,658</u>	<u>88,364</u>
Expenditure on:						
Charitable activities	5	(8,821)	(6,000)	(57,481)	(72,302)	(130,920)
Total Expenditure		<u>(8,821)</u>	<u>(6,000)</u>	<u>(57,481)</u>	<u>(72,302)</u>	<u>(130,920)</u>
Net income/(expenditure)		46,067	(6,000)	(8,711)	31,356	(42,556)
Transfers between funds		(7,226)	6,000	1,226	-	-
Net movement in funds		38,841	-	(7,485)	31,356	(42,556)
Reconciliation of funds						
Total funds brought forward		<u>23,546</u>	<u>-</u>	<u>42,334</u>	<u>65,880</u>	<u>108,436</u>
Total funds carried forward	10	<u>62,387</u>	<u>-</u>	<u>34,849</u>	<u>97,236</u>	<u>65,880</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 10.

The notes on pages 12 to 19 form an integral part of these financial statements.

Acacia Partnership Trust

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	29,612	-	-	29,612
Charitable activities	3	-	-	58,516	58,516
Investment income	4	236	-	-	236
Total Income		<u>29,848</u>	<u>-</u>	<u>58,516</u>	<u>88,364</u>
Expenditure on:					
Charitable activities	5	<u>(15,675)</u>	<u>(49,821)</u>	<u>(65,424)</u>	<u>(130,920)</u>
Total Expenditure		<u>(15,675)</u>	<u>(49,821)</u>	<u>(65,424)</u>	<u>(130,920)</u>
Net income/(expenditure)		14,173	(49,821)	(6,908)	(42,556)
Transfers between funds		<u>(35,740)</u>	<u>35,740</u>	<u>-</u>	<u>-</u>
Net movement in funds		(21,567)	(14,081)	(6,908)	(42,556)
Reconciliation of funds					
Total funds brought forward		<u>45,113</u>	<u>14,081</u>	<u>49,242</u>	<u>108,436</u>
Total funds carried forward	10	<u><u>23,546</u></u>	<u><u>-</u></u>	<u><u>42,334</u></u>	<u><u>65,880</u></u>

The notes on pages 12 to 19 form an integral part of these financial statements.

Acacia Partnership Trust
(Registration number: 06645827)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	6	1,188	6,018
Cash at bank and in hand	7	96,963	60,462
		98,151	66,480
Creditors: Amounts falling due within one year	8	(915)	(600)
Net assets		97,236	65,880
Funds of the charity:			
Restricted income funds			
Restricted funds	10	34,849	42,334
Unrestricted income funds			
Unrestricted funds		62,387	23,546
Total funds	10	97,236	65,880

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on ~~21/09/2024~~ and signed on their behalf by:

Paul D Tarrant

 Dr Paul Tarrant
 Trustee

The notes on pages 12 to 19 form an integral part of these financial statements.

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Acacia Partnership Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2024

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	52,044	52,044	27,021
Gift aid reclaimed	2,047	2,047	2,591
	54,091	54,091	29,612

3 Income from charitable activities

	Restricted funds £	Total 2024 £	Total 2023 £
Donations & gifts	46,134	46,134	55,089
Gift aid claimed	2,636	2,636	3,427
	48,770	48,770	58,516

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	797	797	236
	797	797	236

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total 2024	Total 2023
	Designated	General			
	£	£	£	£	£
Training and equipping of Christian Workers	-	-	2,600	2,600	11,023
Poverty relief and urgent needs	-	-	18,174	18,174	25,044
Well drilling and repairing	-	-	14,132	14,132	2,712
Prison ministry support	-	-	4,530	4,530	4,437
Educational support	-	-	1	1	49,283
Dental ministry	-	-	5,932	5,932	7,222
Wakkil Alla & School Wall	-	-	5,924	5,924	-
Children & youth ministry	-	-	650	650	5,499
Support for APT officers	6,000	-	5,538	11,538	10,025
General fund	-	231	-	231	3,543
Bookkeeping and Independent examiners fee	-	2,703	-	2,703	2,642
IT and other costs	-	99	-	99	90
Bank charges & transfer costs	-	351	-	351	407
Dues and subscriptions	-	621	-	621	426
Office / general admin	-	30	-	30	405
Insurance	-	35	-	35	-
Travel & subsistence	-	4,786	-	4,786	8,007
Sundry	-	(35)	-	(35)	155
	<u>6,000</u>	<u>8,821</u>	<u>57,481</u>	<u>72,302</u>	<u>130,920</u>

6 Debtors

	2024	2023
	£	£
Prepayments	175	-
Other debtors	1,013	6,018
	<u>1,188</u>	<u>6,018</u>

7 Cash and cash equivalents

	2024	2023
	£	£
Cash on hand	81	162
Cash at bank	96,882	60,300
	<u>96,963</u>	<u>60,462</u>

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	660	600
Accruals	255	-
	915	600

9 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

10 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General fund	23,546	54,888	(8,821)	(7,226)	62,387
<i>Designated</i>					
Support for APT officers	-	-	(6,000)	6,000	-
Total unrestricted funds	23,546	54,888	(14,821)	(1,226)	62,387
Restricted funds					
Training and equipping of Christian Workers	16,662	5,795	(2,600)	(645)	19,212
Poverty relief and urgent need	1,916	21,232	(18,174)	(89)	4,885
Well drilling and repairing	6,006	6,670	(14,132)	1,456	-
Prison ministry support	3,734	3,890	(4,529)	-	3,095
Educational support	1,779	165	(1)	-	1,943
Wakkil Alla & School Wall	4,007	2,033	(5,924)	(116)	-
Dental ministry	7,274	2,225	(5,932)	-	3,567
Children & youth ministry	497	1,629	(650)	620	2,096
Support for APT officers	459	5,131	(5,539)	-	51
Total restricted funds	42,334	48,770	(57,481)	1,226	34,849
Total funds	65,880	103,658	(72,302)	-	97,236

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General fund	45,113	29,848	(15,675)	(35,740)	23,546
<i>Designated</i>					
Training and equipping of Christian Workers	1,799	-	(1,347)	(452)	-
Prison ministry support	3,771	-	-	(3,771)	-
Poverty relief and urgent needs	4,286	-	(10,005)	5,719	-
Educational support	-	-	(32,258)	32,258	-
Wakkil Alla & School Wall	2,373	-	-	(2,373)	-
Children & youth ministry	1,852	-	(627)	(1,225)	-
Support for APT officers	-	-	(5,584)	5,584	-
	<u>14,081</u>	<u>-</u>	<u>(49,821)</u>	<u>35,740</u>	<u>-</u>
Total unrestricted funds	<u>59,194</u>	<u>29,848</u>	<u>(65,496)</u>	<u>-</u>	<u>23,546</u>
Restricted					
Training and equipping of Christian Workers	17,606	8,732	(9,676)	-	16,662
Poverty relief and urgent need	7,818	9,136	(15,038)	-	1,916
Well drilling and repairing	6,064	2,654	(2,712)	-	6,006
Prison ministry support	1,323	6,848	(4,437)	-	3,734
Educational support	1,633	9,872	(9,726)	-	1,779
Wakkil Alla & School Wall	1,710	9,597	(7,300)	-	4,007
Dental ministry	8,243	6,253	(7,222)	-	7,274
Children & youth ministry	4,369	1,000	(4,872)	-	497
Support for APT officers	476	4,424	(4,441)	-	459
	<u>49,242</u>	<u>58,516</u>	<u>(65,424)</u>	<u>-</u>	<u>42,334</u>
Total restricted funds	<u>49,242</u>	<u>58,516</u>	<u>(65,424)</u>	<u>-</u>	<u>42,334</u>
Total funds	<u>108,436</u>	<u>88,364</u>	<u>(130,920)</u>	<u>-</u>	<u>65,880</u>

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2024

The specific purposes for which the funds are to be applied are as follows:

Support the training and equipping of Christian workers - Fund to support Christian pastors and other workers in Burkina Faso.

Poverty relief and urgent needs - Funds to provide poverty relief in Burkina Faso including for internally displaced refugees.

Well drilling and repairing - Fund to support both well digging and repairing in Burkina Faso.

Prison ministry support - Funds to support ministry in a prison in Burkina Faso.

Educational support - Fund to support a school, the teachers and pupils that the charity built in Burkina Faso.

Wakkil Ali & School Wall - Funds to support the building of a security wall at the school.

Dental ministry - Funds to support dental work in Burkina Faso.

Children and youth ministry - Funds to support projects with youth and children run by local pastors in Burkina Faso.

Support for APT officers - Funds received that are restricted for the support Keith and Lynne Smith, officers of the charity.

Transfers between funds represents monies received with no specific purpose which are initially place in the Unrestricted General Fund. Trustees have then agreed to allocate amounts to specific funds as this better represents how resources have been allocated during the year.

11 Analysis of net assets between funds

	Unrestricted		2024
	General £	Restricted £	Total funds £
Current assets	63,302	34,849	98,151
Current liabilities	(915)	-	(915)
Total net assets	62,387	34,849	97,236
	Unrestricted		2023
	General £	Restricted £	Total funds £
Current assets	24,146	42,334	66,480
Current liabilities	(600)	-	(600)
Total net assets	23,546	42,334	65,880

12 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	550	500

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Staff costs

There were no staff costs in the year due to the fact that the charity is run by volunteers. However, donations of £5,131 were received specifically to support the trust's officers, Keith and Lynne Smith which, along with a donation of £6,000 from general/designated funds was paid to Keith & Lynne (2023 total: £10,025). These donations were given to Keith and Lynne as Honorarium payments since the trust is not currently able to employ them.

15 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

16 Related party transactions

There were no related party transactions in the year.

ACACIA PARTNERSHIP TRUST

England & Wales - Charity number 1126683

Accounts

Company registration number: 06645827

Charity registration number: 1126683

Charity registration number - Scotland: SC050550

Acacia Partnership Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Acacia Partnership Trust

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Acacia Partnership Trust

Reference and Administrative Details

Trustees	Jon Holt Dr Paul Tarrant Dr Paul Kirkwood Judith Homer Tim Morris John Tainsh
Charity Registration Number	1126683 England & Wales SC050550 Scotland
Company Registration Number	06645827
Registered Office	1 Troutbeck Crescent Bramcote Nottingham NG9 3BP
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Acacia Partnership Trust

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Jon Holt
	Dr Paul Tarrant
	Dr Paul Kirkwood
	Judith Homer (appointed 1 July 2023)
	Tim Morris
	John Tainsh

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 14 July 2008 and most recently amended 17 October 2020. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Organisational structure

The governing body of the Acacia Partnership Trust is the board of trustees who meet from time to time to discuss the affairs of the Charity. The day to day operations of the Charity are overseen by Keith and Lynne Smith who act as officers and during 2022-23 the finances were managed by a self-employed bookkeeper. Keith and Lynne Smith as officers, and the bookkeeper as administration support, are accountable to the Trustees, who require them to identify areas of risk, and to communicate any areas of concern to them in a clear and timely manner.

Objectives and activities

Objects and aims

The Charity's objects are:

- (a) to advance the Christian faith for the benefit of the public in Burkina Faso in accordance with the Evangelical Alliance statements of belief;
- (b) to promote sustainable development for the benefit of the public by the relief of poverty and the improvement of conditions of life in socially and disadvantaged communities. For Acacia Partnership Trust, sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own need."

Acacia Partnership Trust

Trustees' Report

Objectives, strategies and activities

The main activities of the charity in the year have been:

Training and support for local pastors, Christian workers and churches in Burkina Faso

Support and assistance to local providers in Burkina Faso of

- Primary and secondary education
- Church ministry
- Dental ministry
- Poverty Relief and aid to Refugees
- Clean water provision
- Prison ministry
- Children & Youth Ministry

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Voluntary income from donations and gifts has continued at a steady level (though lower than in previous years) enabling the charity to continue to fulfil its objectives, including its support for the schools, dental work, prison ministry, poverty relief and the repair of wells. It has also enabled the charity to respond to needs arising from the current security situation, such as those of the internally displaced.

The Trustees allow the general fund to be used where shortfalls occur, and they are confident that no shortfall will restrict the work of the charity in the short to medium term, given the level of giving and the goodwill towards the projects the trust has undertaken.

Policy on reserves

It is the policy of the charity to try and hold unrestricted reserves, not designated for a specific use, at a level equivalent to six months normal, unfunded operating expenditure. The Trustees believe this will enable the charity to be maintained in good order should there be a significant drop in the level of funding, whilst Trustees consider how additional funds might be raised.

As at 31 March 2023 unrestricted funds of £23,546 (2022: £45,113) were held. Whilst lower than the desired figure of 6 months worth of expenditure, the trustees made deliberate decisions during the year to utilise funds in the bank to meet needs in Burkina Faso.

Acacia Partnership Trust

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

Over the next year the aims of APT in Burkina Faso are as follows:

- Operating within the constraints posed by both security and coronavirus concerns the charity aims to continue to fulfil its objectives in the coming year. It sees the local bodies that it has helped establish as taking on more of the future role of delivering the objectives of the charity and will continue to support and oversee the development of these and similar local structures.
- In particular going forward the charity aims to continue to provide:
- Support for the local churches in continuing their ministry amid increasing threat
- Support for education provision as health needs and security allow
- Support for poverty relief, including aid to internally displaced peoples
- Water provision through well drilling and well-repair as security allows
- Support for the mobile dental work, and ongoing professional development for the dental teams
- Support for the ongoing prison work
- Support for ongoing youth and street boy ministry
- Training and support delivered electronically and face-to-face when possible
- The development of a strong UK base for the work
- Strengthened partnerships with supporters in the UK and other countries
- The charity is also helping the local bodies established develop increasing autonomy and/or building of relationships with other partnering organisations, in order to ensure long-term sustainability and facilitate future development of the ministries.

Statement of Responsibilities

The trustees (who are also the directors of Acacia Partnership Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Acacia Partnership Trust


Trustees' Report

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 5 December 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Paul Tarrant', written over a dotted line.

Dr Paul Tarrant
Trustee

Acacia Partnership Trust

Independent Examiner's Report to the trustees of Acacia Partnership Trust ('the Company')

Independent examiner's report to the trustees of Acacia Partnership Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Acacia Partnership Trust is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member and Fellow of the Association of Charity Independent Examiners, 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 that in any material respect:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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)].

Acacia Partnership Trust

Independent Examiner's Report to the trustees of Acacia Partnership Trust ('the Company')

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.



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

6 December 2023

Acacia Partnership Trust

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Designated £	Restricted funds £	Total 2023 £	Total 2022 (restated) £
Income and Endowments from:						
Donations and legacies	2	29,612	-	-	29,612	35,895
Charitable activities	3	-	-	58,516	58,516	55,513
Investment income	4	236	-	-	236	11
Total Income		<u>29,848</u>	<u>-</u>	<u>58,516</u>	<u>88,364</u>	<u>91,419</u>
Expenditure on:						
Charitable activities	5	(15,675)	(49,821)	(65,424)	(130,920)	(120,218)
Total Expenditure		<u>(15,675)</u>	<u>(49,821)</u>	<u>(65,424)</u>	<u>(130,920)</u>	<u>(120,218)</u>
Net income/(expenditure)		14,173	(49,821)	(6,908)	(42,556)	(28,799)
Transfers between funds		(35,740)	35,740	-	-	-
Net movement in funds		(21,567)	(14,081)	(6,908)	(42,556)	(28,799)
Reconciliation of funds						
Total funds brought forward		<u>45,113</u>	<u>14,081</u>	<u>49,242</u>	<u>108,436</u>	<u>137,235</u>
Total funds carried forward	10	<u>23,546</u>	<u>-</u>	<u>42,334</u>	<u>65,880</u>	<u>108,436</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 10.

Acacia Partnership Trust

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds General (restated) £	Designated £	Restricted funds (restated) £	Total 2022 (restated) £
Income and Endowments from:					
Donations and legacies	2	35,895	-	-	35,895
Charitable activities	3	-	-	55,513	55,513
Investment income	4	11	-	-	11
Total Income		35,906	-	55,513	91,419
Expenditure on:					
Charitable activities	5	(17,314)	(31,960)	(70,944)	(120,218)
Total Expenditure		(17,314)	(31,960)	(70,944)	(120,218)
Net income/(expenditure)		18,592	(31,960)	(15,431)	(28,799)
Transfers between funds		(49,326)	46,041	3,285	-
Net movement in funds		(30,734)	14,081	(12,146)	(28,799)
Reconciliation of funds					
Total funds brought forward		75,847	-	61,388	137,235
Total funds carried forward	10	45,113	14,081	49,242	108,436

The notes on pages 11 to 18 form an integral part of these financial statements.

Acacia Partnership Trust
(Registration number: 06645827)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 (restated) £
Current assets			
Debtors	6	6,018	6,056
Cash at bank and in hand	7	<u>60,462</u>	<u>102,770</u>
		66,480	108,826
Creditors: Amounts falling due within one year	8	<u>(600)</u>	<u>(390)</u>
Net assets		<u>65,880</u>	<u>108,436</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	10	42,334	49,242
Unrestricted income funds			
Unrestricted funds		<u>23,546</u>	<u>59,194</u>
Total funds	10	<u>65,880</u>	<u>108,436</u>

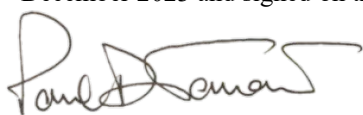
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 5 December 2023 and signed on their behalf by:



.....
Dr Paul Tarrant
Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Acacia Partnership Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2023

2 Income from donations and legacies

	Unrestricted funds	Total 2023	Total 2022 (restated)
	General		(restated)
	£	£	£
Donations and legacies;			
Donations from individuals	27,021	27,021	33,208
Gift aid reclaimed	2,591	2,591	2,687
	29,612	29,612	35,895

3 Income from charitable activities

	Restricted funds	Total 2023	Total 2022 (restated)
	£	£	£
Donations & gifts	55,089	55,089	52,144
Gift aid claimed	3,427	3,427	3,369
	58,516	58,516	55,513

4 Investment income

	Unrestricted funds	Total 2023	Total 2022
	General		(restated)
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	236	236	11
	236	236	11

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Expenditure on charitable activities

	Unrestricted funds		Restricted funds £	Total 2023 £	Total 2022 £
	Designated £	General £			
Training and equipping of Christian Workers	1,347	-	9,676	11,023	9,634
Poverty relief and urgent needs	10,006	-	15,038	25,044	21,130
Well drilling and repairing	-	-	2,712	2,712	1,587
Prison ministry support	-	-	4,437	4,437	3,438
Educational support	32,257	-	17,026	49,283	39,374
Dental ministry	-	-	7,222	7,222	4,552
Children & youth ministry	627	-	4,872	5,499	16,308
Support for APT officers	5,584	-	4,441	10,025	10,778
General fund	-	12,268	-	12,268	9,445
Bookkeeping and Independent examiners fee	-	2,219	-	2,219	2,280
IT and other costs	-	619	-	619	1,151
Bank charges & transfer costs	-	569	-	569	541
	<u>49,821</u>	<u>15,675</u>	<u>65,424</u>	<u>130,920</u>	<u>120,218</u>

6 Debtors

	2023 £	2022 £
Other debtors	<u>6,018</u>	<u>6,056</u>

7 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	162	442
Cash at bank	<u>60,300</u>	<u>102,328</u>
	<u>60,462</u>	<u>102,770</u>

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	<u>600</u>	<u>390</u>

9 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2023

10 Funds

	Balance at 1 April 2022 (restated) £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General fund	45,113	29,848	(15,675)	(35,740)	23,546
<i>Designated</i>					
Training and equipping of Christian Workers	1,799	-	(1,347)	(452)	-
Prison ministry support	3,771	-	-	(3,771)	-
Poverty relief and urgent needs	4,286	-	(10,005)	5,719	-
Educational support	-	-	(32,258)	32,258	-
Wakkil Alla & School Wall	2,373	-	-	(2,373)	-
Children & youth ministry	1,852	-	(627)	(1,225)	-
Support for APT officers	-	-	(5,584)	5,584	-
	<u>14,081</u>	<u>-</u>	<u>(49,821)</u>	<u>35,740</u>	<u>-</u>
Total unrestricted funds	<u>59,194</u>	<u>29,848</u>	<u>(65,496)</u>	<u>-</u>	<u>23,546</u>
Restricted funds					
Training and equipping of Christian Workers	17,606	8,732	(9,676)	-	16,662
Poverty relief and urgent need	7,818	9,136	(15,038)	-	1,916
Well drilling and repairing	6,064	2,654	(2,712)	-	6,006
Prison ministry support	1,323	6,848	(4,437)	-	3,734
Educational support	1,633	9,872	(9,726)	-	1,779
Wakkil Alla & School Wall	1,710	9,597	(7,300)	-	4,007
Dental ministry	8,243	6,253	(7,222)	-	7,274
Children & youth ministry	4,369	1,000	(4,872)	-	497
Support for APT officers	476	4,424	(4,441)	-	459
	<u>49,242</u>	<u>58,516</u>	<u>(65,424)</u>	<u>-</u>	<u>42,334</u>
Total restricted funds	<u>49,242</u>	<u>58,516</u>	<u>(65,424)</u>	<u>-</u>	<u>42,334</u>
Total funds	<u>108,436</u>	<u>88,364</u>	<u>(130,920)</u>	<u>-</u>	<u>65,880</u>

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources (restated) £	Resources expended £	Transfers £	Balance at 31 March 2022 (restated) £
Unrestricted funds					
<i>General</i>					
General fund	73,503	38,250	(17,314)	(49,326)	45,113
<i>Designated</i>					
Training and equipping of Christian Workers	-	-	(4,000)	5,799	1,799
Prison ministry support	-	-	-	3,771	3,771
Poverty relief and urgent needs	-	-	(879)	5,165	4,286
Wakkil Alla & School Wall	-	-	(10,905)	13,278	2,373
Children & youth ministry	-	-	(16,176)	18,028	1,852
	<u>-</u>	<u>-</u>	<u>(31,960)</u>	<u>46,041</u>	<u>14,081</u>
Total unrestricted funds	<u>73,503</u>	<u>38,250</u>	<u>(49,274)</u>	<u>(3,285)</u>	<u>59,194</u>
Restricted					
Training and equipping of Christian Workers	15,158	8,040	(5,634)	42	17,606
Poverty relief and urgent need	22,029	4,848	(20,251)	1,192	7,818
Well drilling and repairing	5,163	2,488	(1,587)	-	6,064
Prison ministry support	599	4,162	(3,438)	-	1,323
Educational support	1,437	196	-	-	1,633
Wakkil Alla & School Wall	-	28,259	(28,469)	1,920	1,710
Dental ministry	7,842	4,953	(4,552)	-	8,243
Children & youth ministry	4,370	-	(132)	131	4,369
Support for APT officers	2,181	5,176	(6,881)	-	476
	<u>58,779</u>	<u>58,122</u>	<u>(70,944)</u>	<u>3,285</u>	<u>49,242</u>
Total restricted funds	<u>58,779</u>	<u>58,122</u>	<u>(70,944)</u>	<u>3,285</u>	<u>49,242</u>
Total funds	<u>132,282</u>	<u>96,372</u>	<u>(120,218)</u>	<u>-</u>	<u>108,436</u>

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2023

The specific purposes for which the funds are to be applied are as follows:

Support the training and equipping of Christian workers - Fund to support Christian pastors and other workers in Burkina Faso.

Poverty relief and urgent needs - Funds to provide poverty relief in Burkina Faso including for internally displaced refugees.

Well drilling and repairing - Fund to support both well digging and repairing in Burkina Faso.

Prison ministry support - Funds to support ministry in a prison in Burkina Faso.

Educational support - Fund to support a school, the teachers and pupils that the charity built in Burkina Faso.

Wakkil Ali & School Wall - Funds to support the building of a security wall at the school.

Dental ministry - Funds to support dental work in Burkina Faso.

Children and youth ministry - Funds to support projects with youth and children run by local pastors in Burkina Faso.

Support for APT officers - Funds received that are restricted for the support Keith and Lynne Smith, officers of the charity.

General Fund - This represents the funds of the charity that are not restricted and are available for the general running of the charity, and to support its charitable activities.

Transfers between funds represents monies received with no specified purpose which are initially placed in the Unrestricted General Fund. Trustees have then agreed to allocate amounts to specific funds as this better represents how resources have been allocated during the year.

11 Analysis of net assets between funds

	Unrestricted		2023
	General £	Restricted £	Total funds £
Current assets	24,146	42,334	66,480
Current liabilities	(600)	-	(600)
Total net assets	23,546	42,334	65,880

	Unrestricted			2022
	General (restated) £	Designated £	Restricted (restated) £	Total funds (restated) £
Current assets	45,503	14,081	49,242	108,826
Current liabilities	(390)	-	-	(390)
Total net assets	45,113	14,081	49,242	108,436

12 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023 £	2022 £
Independent examination	500	325

Acacia Partnership Trust

Notes to the Financial Statements for the Year Ended 31 March 2023

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Staff costs

There were no staff costs in the year due to the fact that the charity is run by volunteers. However, donations were received specifically to support the trust's officers, Keith and Lynne Smith of £4,441 which, along with a donation of £5,584 from general/designated funds was paid to Keith & Lynne (2022 total: £10,778). These donations were given to Keith and Lynne as an ex-gratia payment since the trust is not currently able to employ them.

15 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

ACACIA PARTNERSHIP TRUST

England & Wales - Charity number 1126683

Accounts

Acacia Partnership Trust

Acacia Partnership Trust

Trustees' Annual Report and Financial Statements

For the year ended 31 March 2022

Acacia Partnership Trust is a charitable company, limited by guarantee,
Registered in England and Wales. Company No. 06645827
Registered Charity No. 1126683
Registered in Scotland with OSCR No. SC050550

Reference and administrative details

Trustees

Paul Tarrant
Jon Holt
Paul Kirkwood
Tim Morris
John Tainsh

Directors

Paul Tarrant
Jon Holt
Paul Kirkwood
Tim Morris
John Tainsh

Secretary

Paul Kirkwood

Bankers

NATWEST
207 Richmond Road
Cardiff
CF24 3UX

Office

Glenwood Church
Circle Way West
Llanedeyrn
CARDIFF
CF23 6UW

Independent Examiner

Steve Ellum & Associates Limited
Chartered Accountants
Adulam House
Glan Yr Afon
Llanelli, SA15 3QB

The Trustees present their report and the independently examined financial statements of the charity for the year ended 31 March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities".

1. Structure, management and governance

The governing body of the Acacia Partnership Trust is the board of trustees who meet from time to time to discuss the affairs of the Charity. The day to day operations of the Charity are overseen by Keith and Lynne Smith who act as officers and during 2021-22 the finances were managed by a self employed bookkeeper. Keith and Lynne Smith as officers, and the bookkeeper as administration support, are accountable to the Trustees, who require them to identify areas of risk, and to communicate any areas of concern to them in a clear and timely manner.

2. Objects and activities

The Charity's objects are:

- (a) to advance the Christian faith for the benefit of the public in Burkina Faso in accordance with the Evangelical Alliance statements of belief;
- (b) to promote sustainable development for the benefit of the public by the relief of poverty and the improvement of conditions of life in socially and disadvantaged communities. For Acacia Partnership Trust, sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own need."

The main activities of the charity in the year have been

Training and support for local pastors, Christian workers and churches in Burkina Faso

Support and assistance to local providers in Burkina Faso of

- Primary and secondary education
- Church ministry
- Dental ministry
- Poverty Relief and aid to Refugees
- Clean water provision
- Prison ministry

3. Achievements & performance

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future projects. In particular, the trustees consider how planned projects will contribute to the aims and objectives they have set.

Achievements locally in Burkina Faso in relation to the above objectives were noted through evidence of the following.

- Ongoing excellent performance in the primary and secondary school supported, and building of a boundary wall
- Ongoing training and mentoring of local pastors and other Christian workers in their outreach work
- Continued provision of mobile dental clinics
- Repair of broken down wells in needy villages
- Poverty relief through food aid to both local populations and Internally Displaced Persons
- Ongoing provision of aid and support for prison inmates
- Ongoing provision of activities for vulnerable youth and building and equipping of a skill-training centre

4. Financial review

Performance in the year

Voluntary income from donations and gifts has continued at a steady level enabling the charity to continue to fulfil its objectives, including its support for the schools, dental work, prison ministry, poverty relief and the repair of wells. It has also enabled the charity to respond to needs arising from the current security situation, such as those of the internally displaced.

The Trustees allow the general fund to be used where shortfalls occur, and they are confident that no shortfall will restrict the work of the charity in the short to medium term, given the level of giving and the goodwill towards the projects the trust has undertaken.

Reserves policy

It is the policy of the charity to try and hold unrestricted reserves, not designated for a specific use, at a level equivalent to six months normal, unfunded operating expenditure. The Trustees believe this will enable the charity to be maintained in good order should there be a significant drop in the level of funding, whilst Trustees consider how additional funds might be raised.

As at 31 March 2022 unrestricted funds of £42,427 (2021: £73,503) were held, giving adequate resources to maintain the work of the charity for at least 6 months should all voluntary and other funding cease.

5. Future plans

Over the next year the aims of APT in Burkina Faso are as follows:

- Operating within the constraints posed by both security and coronavirus concerns the charity aims to continue to fulfil its objectives in the coming year. It sees the local bodies that it has helped establish as taking on more of the future role of delivering the objectives of the charity and will continue to support and oversee the development of these and similar local structures.
- In particular going forward the charity aims to continue to provide:
- Support for the local churches in continuing their ministry amid increasing threat
- Support for education provision as health needs and security allow
- Support for poverty relief, including aid to internally displaced peoples
- Water provision through well drilling and well-repair as security allows
- Support for the mobile dental work, and ongoing professional development for the dental teams
- Support for the ongoing prison work
- Support for ongoing youth and street boy ministry
- Training and support delivered electronically and face-to-face when possible
- The development of a strong UK base for the work
- Strengthened partnerships with supporters in the UK and other countries

6. Statement of trustees' responsibilities

The trustees (who are also directors of Acacia Partnership Trust Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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.

Small company provisions

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



Paul Tarrant

Chair of Trustees

Date: 18 June 2022

7. Independent examiner's report to the trustees on the unaudited financial statements of Acacia Partnership Trust.

I report on the accounts of Acacia Partnership Trust for the year ended 31 March 2022 as set out on pages 3 to 13.

Responsibilities and basis of report

As the charity's trustees of the company (who are also the directors of the company 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 for this year 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

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



..... 21 June 2022

Steve Ellum & Associates Limited
Chartered Accountants
Independent Examiner
Adulam House
Glan Yr Afon
Llanelli, SA15 3QB

8. Statement of financial activities (including income and expenditure account) for the year to 31 March 2022

	Note	Unrestricted Funds		Restricted	Total	Total
		General 2022	Designated 2022	Funds 2022	2022	2021
		£		£	£	£
Income from:						
Donations & gifts	2	35,552	-	54,753	90,305	146,974
Sales					-	254
Investment income	3	11	-	-	11	28
Total Income		35,563	-	54,753	90,316	147,256
Expenditure						
Expenditure on charitable activities	4	15,622	31,960	70,944	118,526	95,691
Expenditure on raising funds	4	1,692	-	-	1,692	1,670
Total Expenditure		17,314	31,960	70,944	120,218	97,361
Net income/(expenditure) for the year		18,249	(31,960)	(16,191)	(29,902)	49,895
Transfers between funds	6	(49,326)	46,041	3,285	-	-
Net movement in funds for the year		(31,077)	14,081	(12,906)	(29,902)	49,895
Total funds brought forward	7	73,503	-	58,779	132,282	82,387
Total funds carried forward	7	42,426	14,081	45,873	102,380	132,282

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All recognised gains and losses have been included in the statement of financial activities.

All operations are continuing.

Acacia Partnership Trust

9. Balance sheet as at 31 March 2022

	2022	2021	
	£	£	
Current Assets			
Cash at Bank and in hand	102,770	132,672	
	<hr/>	<hr/>	
	102,770	132,672	
Creditors			
Amounts falling due within one year	(390)	(390)	
	<hr/>	<hr/>	
Net Current Assets	102,380	132,282	
	<hr/>	<hr/>	
Net Assets	<u>102,380</u>	<u>132,282</u>	
Accumulated Funds			
Unrestricted Funds	7	42,426	73,503
Designated Funds	7	14,081	-
Restricted Funds	7	45,873	58,779
		<hr/>	<hr/>
		102,380	132,282

For the 12 months ending 31 March 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved and authorised for issue by the trustees on 18 June 2022 and signed on their behalf by:



Paul Tarrant
Chair of Trustees



Jon Holt
Trustee

Registration number: 06645827

10. Notes to the financial statements

Company information

Acacia Partnership Trust is a company limited by guarantee and registered in England and Wales, registration number 06645827, and a registered charity number 1126683. Also with the Scottish Charity Register, OSCR, number SC050550. The registered office is Glenwood Church, Circle Way West Llanedeyrn, Cardiff, CF23 6UW.

Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in October 2019, the Charities Act 2011, the Companies Act 2006 and the UK Generally Accepted Accounting Practice.

The Acacia Partnership Trust meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Regular income has remained stable and the trustees continue to pursue strategies to increase the level of income for the charity, and hence these accounts have been prepared on a Going Concern basis.

The financial statements are prepared in sterling (£) and rounded to the nearest pound.

The policies adopted for items, which are judged material to the financial statements, are as follows:

Income

- Donations and gifts are recognised as income when received. The associated income tax recovery is recognised when the recovery is received.
- Any interest or income from investments is recognised when receivable.

Expenditure

- Expenditure is recognised on an accruals basis. It is allocated to activities based on actual usage and time spent.

Restricted Funds

- Restricted funds relate to donations made for specific areas of activity, which is directed at the point of donation. These donations come from a number of individuals.

Unrestricted funds

- Unrestricted funds are funds which can be utilised at the discretion of the trustees.

Designated funds

- Designated funds set aside by the trustees for future use

Acacia Partnership Trust

1. Donations and gifts

	Unrestricted Funds		Restricted	Total 2022 £	Total 2021 £
	General 2022 £	Designated 2022 £	Funds 2022 £		
Regular Giving	9,925		13,432	23,357	20,877
One-off donations	23,283		38,712	61,995	112,921
Tax rebate	2,344		2,609	4,953	13,176
Total donations and gifts	35,552	-	54,753	90,305	146,974

2. Investment income

Investment income relates to interest received from deposits held with National Westminster Bank and amounts to £11 in the year (2021: £28).

3. Staff costs

There were no staff costs in the year due to the fact that the charity is run by volunteers. However, donations were received specifically to support the trust's officers, Keith and Lynne Smith of £6,881 which, along with a donation of £3,897 from general funds was paid to Keith & Lynne (2021 total: £7,745). These donations were given to Keith and Lynne as an ex-gratia payment since the trust is not currently able to employ them.

No trustee received any remuneration or reimbursement of expenses during the year (2021: £nil).

As the charity is run by the trustees and volunteers, therefore total Key Management Personnel costs, including employer pension contributions, are £nil (2021: £nil).

4. Total resources expended

	Unrestricted Funds		Restricted	Total 2022 £	Total 2021 £
	General 2022 £	Designated 2022 £	Funds 2022 £		
Expenditure on charitable activities					
Training and equipping of Christian Workers		4,000	5,634	9,634	5,122
Poverty relief and urgent needs		879	20,251	21,130	22,429
Well drilling and repairing			1,587	1,587	24,477
Prison ministry support		-	3,438	3,438	2,402
Educational support		10,905	28,469	39,374	-
Dental ministry			4,552	4,552	2,442
Children & youth ministry		16,176	132	16,308	975
Support for APT officers	3,897	-	6,881	10,778	7,745
General Fund	9,445			9,445	26,757
Bookkeeping and Independent examiners fee	2,280			2,280	3,342
Total expenditure on charitable activities	15,622	31,960	70,944	118,526	95,691
Expenditure on raising funds					
IT and other costs	1,151			1,151	1,479
Bank charges & transfer costs	541			541	191
Total expenditure on raising funds	1,692	-	-	1,692	1,670
Total resources expended	17,314	31,960	70,944	120,218	97,361

5. Creditors: amounts falling due within one year

	2022 Unrestricted	2022 Designated	2022 Restricted	2022 Total Funds £	2021 Total Funds £
	Funds £	Funds £	Funds £		
Accruals	390			390	390

6. Movement in funds

	At 1 April 2021	Income	Expenditure	Authorised transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted Funds					
General funds	73,503	35,563	(17,314)	(49,326)	42,426
Total unrestricted funds	73,503	35,563	(17,314)	(49,326)	42,426
Designated Funds					
Training and equipping of Christian Workers	-	-	(4,000)	5,799	1,799
Poverty relief and urgent needs	-	-	(879)	5,165	4,286
Prison ministry support	-	-	-	3,771	3,771
Wakkil Alla & School Wall	-	-	(10,905)	13,278	2,373
Children & youth ministry	-	-	(16,176)	18,028	1,852
Total Designated Funds	-	-	(31,960)	46,041	14,081
Restricted funds					
Training and equipping of Christian Workers	15,158	7,263	(5,634)	42	16,829
Poverty relief and urgent needs	22,029	4,622	(20,251)	1,192	7,592
Well drilling and repairing	5,163	2,308	(1,587)	-	5,884
Prison ministry support	599	4,162	(3,438)	-	1,323
Educational support	1,437	196	-	-	1,633
Wakkil Alla & School Wall	-	26,549	(28,469)	1,920	-
Dental ministry	7,842	4,953	(4,552)	-	8,243
Children & youth ministry	4,370	-	(132)	131	4,369
Support for APT officers	2,181	4,700	(6,881)	-	-
Total restricted funds	58,779	54,753	(70,944)	3,285	45,873
Total funds	132,282	90,316	(120,218)	-	102,380

Purposes of the Funds:

Support the training and equipping of Christian workers

Fund to support Christian pastors and other workers in Burkina Faso.

Poverty relief and urgent needs

Funds to provide poverty relief in Burkina Faso including for internally displaced refugees.

Well drilling and repairing

Fund to support both well digging and repairing in Burkina Faso.

Prison ministry support

Funds to support ministry in a prison in Burkina Faso.

Educational support

Fund to support a school, the teachers and pupils that the charity built in Burkina Faso.

Wakkil Ali & School Wall

Funds to support the building of a security wall at the school

Dental ministry

Funds to support dental work in Burkina Faso

Children and youth ministry

Funds to support projects with youth and children run by local pastors in Burkina Faso.

Support for APT officers

Funds received that are restricted for the support Keith and Lynne Smith, officers of the charity.

General Fund

This represents the funds of the charity that are not restricted and are available for the general running of the charity, and to support its charitable activities.

Transfers between funds represents monies received with no specified purpose which are initially placed in the Unrestricted General Fund. Trustees have then agreed to allocate amounts to specific funds as this better represents how resources have been allocated during the year.

7. Analysis of net assets between funds

	Unrestricted Funds		Restricted	Total 2022 £	Total 2021 £
	General 2022 £	Designated 2022 £	Funds 2022 £		
Current assets	42,816	14,081	45,873	102,770	132,672
Current liabilities	(390)			(390)	(390)
	<u>42,426</u>	<u>14,081</u>	<u>45,873</u>	<u>102,380</u>	<u>132,282</u>

8. Related parties

The charity is related to World Horizons Limited in that Tim Morris is a director of both charities. The charities work closely together since many of their objectives and activities are similar, particularly in advancing the Christian faith for the benefit of the public in Burkina Faso. During the year there were no transactions between the two charities, and no sums owing at the year end.

During the year the charity provided its officers, Keith and Lynne Smith, with a contribution of £3,000 (2021: £3,000) towards costs incurred in delivering the charity's objectives. There were no outstanding balances at the year end.

9. Statement of Financial Activities (including income and expenditure account) for the year ended 31 March 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £
Income from:			
Donations & gifts	71,873	75,101	146,974
Sales	254		254
Investment income	28		28
Total Income	<u>72,155</u>	<u>75,101</u>	<u>147,256</u>
Expenditure			
Expenditure on charitable activities	33,864	61,827	95,691
Expenditure on raising funds	1,670		1,670
Total Expenditure	<u>35,534</u>	<u>61,827</u>	<u>97,361</u>
Net movement in funds for the year	36,621	13,274	49,895
Total funds brought forward	36,882	45,505	82,387
Total funds carried forward	<u>73,503</u>	<u>58,779</u>	<u>132,282</u>

ACACIA PARTNERSHIP TRUST

England & Wales - Charity number 1126683

Accounts

Acacia Partnership Trust

Acacia Partnership Trust

Trustees' Annual Report and Financial Statements

For the year ended 31 March 2021

Acacia Partnership Trust is a charitable company, limited by guarantee,
Registered in England and Wales. Company No. 06645827
Registered Charity No. 1126683
Registered in Scotland with OSCR No. SC050550

Reference and administrative details

Trustees

Tony Brown

Jon Holt (from 16 May 2020)

Paul Kirkwood

Tim Morris

Paul Tarrant (from 16 May 2020)

John Tainsh

Deborah Woods (ceased 16 May 2020)

Directors

Tony Brown

Jon Holt (from 16 May 2020)

Paul Kirkwood

Tim Morris

Paul Tarrant (from 16 May 2020)

John Tainsh

Deborah Woods (ceased 16 May 2020)

Secretary

Paul Kirkwood

Bankers

NATWEST

207 Richmond Road

Cardiff

CF24 3UX

Office

Glenwood Church

Circle Way West

Llanedeyrn

CARDIFF

CF23 6UW

Independent Examiner

Steve Ellum & Associates Limited

Chartered Accountants

Adulam House

Glan Yr Afon

Llanelli, SA15 3QB

The Trustees present their report and the independently examined financial statements of the charity for the year ended 31 March 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

1. Structure, management and governance

The governing body of the Acacia Partnership Trust is the board of trustees who meet from time to time to discuss the affairs of the Charity. The day to day operations of the Charity are overseen by Keith and Lynne Smith who act as officers and during 2020-21 the finances were managed by a book-keeping firm called C Management Services. Keith and Lynne Smith as officers, and C Management Services as administration support, are accountable to the Trustees, who require them to identify areas of risk, and to communicate any areas of concern to them in a clear and timely manner.

2. Objects and activities

The Charity's objects are:

- (a) to advance the Christian faith for the benefit of the public in Burkina Faso in accordance with the Evangelical Alliance statements of belief;
- (b) to promote sustainable development for the benefit of the public by the relief of poverty and the improvement of conditions of life in socially and disadvantaged communities. For Acacia Partnership Trust, sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own need."

The main activities of the charity in the year have been

Training and support for local pastors, Christian workers and churches in Burkina Faso

Support and assistance to local providers in Burkina Faso of

- Primary and secondary education
- Church ministry
- Dental ministry
- Poverty Relief and aid to Refugees
- Clean water provision
- Prison ministry

3. Achievements & performance

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future projects. In particular, the trustees consider how planned projects will contribute to the aims and objectives they have set.

Achievements locally in Burkina Faso in relation to the above objectives were noted through evidence of the following.

- Ongoing excellent performance in the primary and secondary school supported, and building of library
- Ongoing training and mentoring of local pastors and other Christian workers in their outreach work
- Continued provision of mobile dental clinics
- Repair of broken down wells and drilling of new wells in needy villages
- Poverty relief through food aid to both local populations and Internally Displaced Persons
- Ongoing provision of aid and support for prison inmates
- Ongoing provision of activities for vulnerable youth and provision of library resources

Impact of Covid-19

After initial concerns, the impact has been less than expected in-country, but travel restrictions impacted visits to Burkina.

4. Financial review

Performance in the year

Voluntary income from donations and gifts has continued at a steady level enabling the charity to continue to fulfil its objectives, including its support for the schools, dental work, prison ministry, poverty relief and the repair of wells. It has also enabled the charity to respond to needs arising from the current security situation, such as those of the internally displaced.

The Trustees allow the general fund to be used where shortfalls occur, and they are confident that no shortfall will restrict the work of the charity in the short to medium term, given the level of giving and the goodwill towards the projects the trust has undertaken.

Reserves policy

It is the policy of the charity to try and hold unrestricted reserves, not designated for a specific use, at a level equivalent to six months normal, unfunded operating expenditure. The Trustees believe this will enable the charity to be maintained in good order should there be a significant drop in the level of funding, whilst Trustees consider how additional funds might be raised.

As at 31 March 2021 unrestricted funds of £73,503 (2020: £36,882) were held, giving adequate resources to maintain the work of the charity for at least 6 months should all voluntary and other funding cease.

5. Future plans

Over the next year the aims of APT in Burkina Faso are as follows:

- Operating within the constraints posed by both security and coronavirus concerns the charity aims to continue to fulfil its objectives in the coming year. It sees the local bodies that it has helped establish as taking on more of the future role of delivering the objectives of the charity and will continue to support and oversee the development of these and similar local structures.
- In particular going forward the charity aims to continue to provide:
- Support for the local churches in continuing their ministry amid increasing threat
- Support for education provision as health needs and security allow
- Support for poverty relief, including aid to internally displaced peoples
- Water provision through well drilling and well-repair as security allows
- Support for the mobile dental work, and ongoing professional development for the dental teams
- Support for the ongoing prison work
- Support for ongoing youth and street boy ministry
- Training and support delivered electronically and face-to-face when possible
- The development of a strong UK base for the work
- Strengthened partnerships with supporters in the UK and other countries

6. Statement of trustees' responsibilities

The trustees (who are also directors of Acacia Partnership Trust Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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.

Small company provisions

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

Anthony Brown

Chair of Trustees

Date: 22 June 2022

Independent examiner's report to the trustees on the unaudited financial statements of Acacia Partnership Trust.

I report on the accounts of Acacia Partnership Trust for the year ended 31 March 2021 as set out on pages 3 to 14.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



..... Date...2nd July 2021.....

Steve Ellum & Associates Limited
Chartered Accountants
Independent Examiner
Adulam House
Glan Yr Afon
Llanelli, SA15 3QB

Statement of financial activities (including income and expenditure account) for the year to 31 March 2021

	Note	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income from:					
Donations & gifts	2	71,873	75,101	146,974	94,023
Sales		254		254	
Investment income	3	28		28	110
Total Income		72,155	75,101	147,256	94,133
Expenditure					
Expenditure on charitable activities	5	33,864	61,827	95,691	77,458
Expenditure on raising funds	5	1,670	-	1,670	2,894
Total Expenditure		35,534	61,827	97,361	80,352
Net income/(expenditure) for the year		36,621	13,274	49,895	13,781
Transfers between funds	8	-	-	-	-
Net movement in funds for the year		36,621	13,274	49,895	13,781
Total funds brought forward	8	36,882	45,505	82,387	68,606
Total funds carried forward	8	73,503	58,779	132,282	82,387

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All recognised gains and losses have been included in the statement of financial activities.

All operations are continuing.

Acacia Partnership Trust

Balance sheet as at 31 March 2021

		2021 £	2020 £
Current Assets			
Cash at Bank and in hand	6	132,672	82,987
		<hr/>	<hr/>
		132,672	82,987
Creditors			
Amounts falling due within one year	7	(390)	(600)
		<hr/>	<hr/>
Net Current Assets		132,282	82,387
Net Assets		<hr/>	<hr/>
		132,282	82,387
Accumulated Funds			
Unrestricted Funds	8	73,503	36,882
Restricted Funds	8	58,779	45,505
		<hr/>	<hr/>
		132,282	82,387

For the 12 months ending 31 March 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved and authorised for issue by the trustees on 22 June 2022 and signed on their behalf by:



Anthony Brown
Chair of Trustees



Jon Holt
Trustee

Registration number: 06645827

Notes to the financial statements

1.1 Company information

Acacia Partnership Trust is a company limited by guarantee and registered in England and Wales, registration number 06645827, and a registered charity number 1126683. Also with the Scottish Charity Register, OSCR, number SC050550. The registered office is Glenwood Church, Circle Way West Llanedeyrn, Cardiff, CF23 6UW.

1.2 Accounting policies

Basis of preparation

The financial statements are prepared under the historical cost convention, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102), and the Companies Act 2006.

The Acacia Partnership Trust meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Regular income has remained stable and the trustees continue to pursue strategies to increase the level of income for the charity, and hence these accounts have been prepared on a Going Concern basis.

The financial statements are prepared in sterling (£) and rounded to the nearest pound.

The policies adopted for items, which are judged material to the financial statements, are as follows:

Income

- Donations and gifts are recognised as income when received. The associated income tax recovery is recognised when the recovery is received.
- Any interest or income from investments is recognised when receivable.

Expenditure

- Expenditure is recognised on an accruals basis. It is allocated to activities based on actual usage and time spent.

Restricted Funds

- Restricted funds relate to donations made for specific areas of activity, which is directed at the point of donation. These donations come from a number of individuals.

Unrestricted funds

- Unrestricted funds are funds which can be utilised at the discretion of the trustees.

Notes to the financial statements

2. Donations and gifts

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Regular Giving	10,997	9,880	20,877	20,352
One-off donations	56,482	56,439	112,921	73,671
Tax rebate	4,394	8,782	13,176	-
Total donations and gifts	71,873	75,101	146,974	94,023

3. Investment income

Investment income relates to interest received from deposits held with National Westminster Bank and amounts to £28 in the year (2020: £110).

4. Staff costs

There were no staff costs in the year due to the fact that the charity is run by volunteers, however, donations were received specifically to support the trust's officers, Keith and Lynne Smith £4878 (2020: £4,380). These donations were given to Keith and Lynne as an ex-gratia payment since the trust is not currently able to employ them.

No trustee received any remuneration or reimbursement of expenses during the year (2020: £nil).

As the charity is run by the trustees and volunteers, therefore total Key Management Personnel costs, including employer pension contributions, are £nil (2020: £nil).

Notes to the financial statements

5. Total resources expended

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Expenditure on charitable activities				
Training and equipping of Christian Workers		5,122	5,122	10,407
Poverty relief and urgent needs		22,429	22,429	18,634
Well drilling and repairing		24,477	24,477	2,823
Prison ministry support		2,402	2,402	8,101
Educational support			-	4,120
Dental ministry		2,442	2,442	6,376
Children & youth ministry		975	975	-
Support for APT officers	3,765	3,980	7,745	4,680
General Fund	26,757		26,757	19,701
Bookkeeping and Independent examiners fee	3,342		3,342	2,616
Total expenditure on charitable activities	33,864	61,827	95,691	77,458
Expenditure on raising funds				
IT and other costs	1,479		1,479	2,571
Bank charges & transfer costs	191		191	323
Total expenditure on raising funds	1,670	-	1,670	2,894
Total resources expended	35,534	61,827	97,361	80,352

6. Cash at bank and in hand

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Bank accounts as at 31 March 2021	42,480	90,192	132,672	82,987

7. Creditors: amounts falling due within one year

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Accruals	390		390	600

Notes to the financial statements

8. Movement in funds

	At 1 April 2020	Income	Expenditure	Authorised transfers	At 31 March 2021
	£	£	£	£	£
Unrestricted Funds					
Educational support	2,973	3,157	(20,180)		(14,050)
General funds	33,909	68,998	(15,354)		87,553
Project Fund	-	-			-
Total unrestricted funds	36,882	72,155	(35,534)	-	73,503
Restricted funds					
Training and equipping of Christian Workers	11,375	8,905	(5,122)		15,158
Poverty relief and urgent needs	22,629	21,829	(22,429)		22,029
Well drilling and repairing	1,408	28,232	(24,477)		5,163
Prison ministry support	-	3,001	(2,402)		599
Educational support	89	1,348	-		1,437
Dental ministry	6,531	3,753	(2,442)		7,842
Children & youth ministry	3,700	1,645	(975)		4,370
Support for APT officers	(227)	6,388	(3,980)		2,181
Total restricted funds	45,505	75,101	(61,827)	-	58,779
Total funds	82,387	147,256	(97,361)	-	132,282

Purposes of the Funds:

Support the training and equipping of Christian workers

Fund to support Christian pastors working in Burkina Faso.

Poverty relief and urgent needs

Funds to provide poverty relief in Burkina Faso including for internally displaced refugees.

Well drilling and repairing

Fund to support both well digging and repairing in Burkina Faso.

Prison ministry support

Funds to support ministry in a prison in Burkina Faso.

Educational support

Fund to support a school, the teachers and pupils that the charity built in Burkina Faso.

Dental ministry

Funds to support dental work in Burkina Faso

Children and youth ministry

Funds to support projects with youth and children run by local pastors in Burkina Faso.

Support for APT officers

Funds received that are restricted for the support Keith and Lynne Smith, officers of the charity.

General Fund

This represents the funds of the charity that are not restricted and are available for the general running of the charity, and to support its charitable activities.

Transfers between funds represents monies received with no specified purpose which are initially placed in the Unrestricted General Fund. Trustees have then agreed to allocate amounts to specific funds as this better represents how resources have been allocated during the year.

Notes to the financial statements

9. Analysis of net assets between funds

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Current assets	73,893	58,779	132,672	82,987
Current liabilities	(390)		(390)	(600)
	<u>73,503</u>	<u>58,779</u>	<u>132,282</u>	<u>82,387</u>

10. Related parties

The charity is related to World Horizons Limited in that Tim Morris is a director of both charities. The charities work closely together where since many of their objectives and activities are similar, particularly in advancing the Christian faith for the benefit of the public in Burkina Faso. During the year there were no transactions between the two charities, and no sums owing at the year end.

During the year the charity provided its officers, Keith and Lynne Smith, with a contribution of £3,000 (2020: £3,000) towards costs incurred in delivering the charity's objectives.