

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.

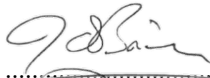
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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)

		Unrestricted funds		Restricted funds	Total	Total
		General	Designated		2025	2024
	Note	£	£	£	£	£
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		39,797	-	47,044	86,841	103,658
Expenditure on:						
Charitable activities	5	(8,009)	(6,600)	(73,972)	(88,581)	(72,302)
Total Expenditure		(8,009)	(6,600)	(73,972)	(88,581)	(72,302)
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		62,387	-	34,849	97,236	65,880
Total funds carried forward	10	67,637	-	27,859	95,496	97,236

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 Designated £	General £	Restricted funds £	Total 2025 £	Total 2024 £
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	<u>258</u>	<u>1,013</u>
	<u>258</u>	<u>1,188</u>

7 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	327	81
Cash at bank	<u>95,826</u>	<u>96,882</u>
	<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
	<u>915</u>	<u>915</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.

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	<u>62,387</u>	<u>39,797</u>	<u>(14,609)</u>	<u>(19,938)</u>	<u>67,637</u>
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	<u>34,849</u>	<u>47,044</u>	<u>(73,972)</u>	<u>19,938</u>	<u>27,859</u>
Total funds	<u>97,236</u>	<u>86,841</u>	<u>(88,581)</u>	<u>-</u>	<u>95,496</u>

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	<u>67,637</u>	<u>27,859</u>	<u>95,496</u>

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

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	<u>575</u>	<u>550</u>

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.