

# The Reality of Grace Ministries International Ltd

Limited by Guarantee

## **Trustees' Report and Financial Statement**

for the year ended 31 March 2021

s

**Registered Charity Number 1131256**  
**Registered Company Number 05471608**

# **THE REALITY OF GRACE MINISTRIES**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

## **INDEX**

---

	PAGE
REFERENCE AND ADMINISTRATIVE DETAILS	1
REPORT OF THE TRUSTEES	2-4
INDEPENDENT EXAMINER'S REPORT	5
STATEMENT OF FINANCIAL ACTIVITIES	6
BALANCE SHEET	7
CASHFLOW STATEMENT	8
NOTES TO THE FINANCIAL STATEMENTS	9-14

---

# **THE REALITY OF GRACE MINISTRIES**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

## **REFERENCE AND ADMINISTRATIVE DETAILS**

---

**The Reality of Grace Vision**-Snatch sinners from the grip of satan, establish them in the liberty where Christ has set them free, help them discover their purpose for living and prepare them for the soon return of our Lord Jesus Christ.

**Trustee (and Directors)**

Osahon Andrew Okungbowa

Emmanuel Agholor

Olaide Rokosu-Euzebio

**Company secretary**

Olaide Rokosu-Euzebio

**Registered and Principal Office**

7 Ruby Triangle

Off Old Kent Road

London SE15 1 LG

**Charity registered number**

1131256

**Company registered number**

05471608

**Bankers**

HSBC UK

85 Lewisham High Street

London SE13 6BE

# THE REALITY OF GRACE MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

## REPORT OF THE TRUSTEES

---

The Trustees, who are also Directors for the purposes of Company Law, are pleased to present the annual report for the purposes of Charities Act 2011 and sections 415 to 419 of the Companies Act 2006, together with the accounts for the period ended 31st March 2021. In preparing the financial statements the trustees have adopted the updated provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102).

### STRUCTURE GOVERNANCE AND MANAGEMENT

The Reality of Grace is a charitable company limited by guarantee, incorporated on 3 June 2005 and registered as a charity on 20 August 2009.

It is governed by its Memorandum and Articles of Association and is managed by a Board of Trustees. Decisions are determined by a simple majority vote by the Trustees who set the strategic direction of the Charity. Trustees are selected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's Guidance to Trustees. Additional information and training is also provided as at when required.

Delegated authority has been given to the Senior Pastor and Leadership Team for the day-to-day running of the operations of the Charity.

The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity and its finances. The Trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems and by examining the operational and business risks faced by the Charity, they have established effective systems to mitigate those risks.

The remuneration of the charity's key management personnel is reviewed and set annually by the trustees. The following guiding principles are used in determining the appropriate level: Transparency; Appropriateness and benchmarking against external comparators; Expertise and experience; and Competitive recruitment and talent retention.

### OBJECTIVES AND ACTIVITIES

The Charity's objects are:

***"To preach and declare to the world the matchless Grace of God;"***

***"The relief of poverty worldwide."***

Our motto: ***'To snatch sinners from the power of satan and to establish them in the liberty that Christ has made available for them, and to help them to discover God's plan and purpose for their life and to fulfil it and prepare them for the coming of our Lord Jesus Christ'.***

# **THE REALITY OF GRACE MINISTRIES**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

## **REPORT OF THE TRUSTEES**

---

These objects are charitable and operate for the public benefit. It pursues these objects by the operation of a centre for Christian worship and a Food Bank at its premises in London. In determining how best to pursue these objects the Trustees have given regard to the Charity Commission's guidance on public benefit.

### **ACHIEVEMENTS AND PERFORMANCE**

The results for the year, and the financial position as at the year end, are as set out in the attached financial statements. The Trustees consider the results to be satisfactory. The current policy of the Trustees is to maintain cash reserves of between £5,000 and £10,000. The minimum shall not fall below £5,000. As part of this policy, the minimum level of cash reserves, whilst forming part of the working capital, is regarded by the Trustees as being available solely to meet unforeseen expenditure arising outside the scope of normal day-to-day activities. The requirement was fulfilled or exceeded throughout the year.

### **RISK REVIEW**

The Trustees continuously review the major risks which the Company faces and are implementing such systems as are possible to minimise those risks.

### **FINANCIAL REVIEW**

This year the church was closed and all its activities were conducted remotely via prominent social media platforms (i.e. Facebook, Youtube and Instagram) due to the government guidelines on COVID-19 restrictions on places of worship. This action had significant impact on the number of attendance and donations from church members.

The charity experienced a decline in its income during the period because of the impact of COVID-19. In order to avoid the risk of not being able to keep up with the charity's financial obligations during the COVID-19 pandemic period, the charity took out the Recovery Loan Scheme to mitigate against liquidity problem.

### **PLANS FOR FUTURE PERIODS**

The Trustees' plan is to continue the charity's work by ensuring that the gospel of Christ is preached worldwide without compromise and to embark on charity's poverty relief programme through Foodbank in our centre in London.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that period. In preparing these financial statements, the trustees are required to:

## THE REALITY OF GRACE MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

### REPORT OF THE TRUSTEES

---

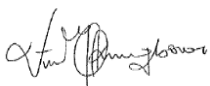
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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 group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable group's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.
- The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.
- 
- This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Approved by the Board on...*20th August 2021*.... and signed on its behalf.



..... Trustee – Andrew Okungbowa

# THE REALITY OF GRACE MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

## INDEPENDENT EXAMINER'S REPORT

---

Independent Examiner's Report to the trustees of The Reality of Grace Ministries International Limited

I report on the accounts of The Reality of Grace Ministries International Limited for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

### Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the 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 the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under s.145 of the 2011 Act;

to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act;

and to state whether particular matters have come to my attention.

### Basis of independent examiner's report

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 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.

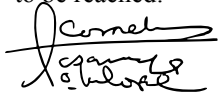
### Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with the Companies Act 2006, s.386 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 Charities Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met: or

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



Tolulope Fasanya, AFA MIPA  
Institute of Financial Accountants  
Anchor Business Solutions Limited  
25/26 Rabans Close  
Aylesbury  
HP19 8RS  
12<sup>th</sup> October 2021

# THE REALITY OF GRACE MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

## STATEMENT OF FINANCIAL ACTIVITIES

		31-Mar-21 Unrestricted	31-Mar-20 Unrestricted
		Fund	Fund
	Notes	£	£
<b>Income and Expenditure</b>			
<b>Incoming Resources</b>	3		
Donations		129,907	254,655
Interest Received		155	67
Other Income		105,242	49,223
<b>Total Incoming Resources</b>		<b>235,304</b>	<b>303,945</b>
<b>Resources Expended</b>			
Direct Charitable expenditure	4	35,234	72,361
Management and administration of the Charity	5	136,135	145,542
Audit fees and other governance costs		-	-
Establishment expenses	6	9,418	8,352
<b>Total Resources Expended</b>		<b>180,787</b>	<b>226,255</b>
<b>Net Incoming / (outgoing) Resources for the year</b>		<b>54,516</b>	<b>77,689</b>
<b>Total reserve brought forward</b>		<b>199,715</b>	<b>122,025</b>
<b>Total reserves carried forward</b>		<b>254,231</b>	<b>199,715</b>

### Statement of total recognised gains and losses

The net income resources, as stated above, recognises all gains and losses for the year as defined by Financial Reporting Standard No. 3. All income arose in relation to continuing activities.

There is no difference between the results as stated in the Statement of Financial Activities, and their historical cost equivalents, and therefore no separate note of historical cost Statement of Financial Activities for the above two financial years is presented.



# THE REALITY OF GRACE MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021


## Balance Sheet at 31st March 2021

	Notes	31-Mar-21 £	31-Mar-20 £
<b>Non Current Assets</b>			
Tangible Fixed Assets	8	<u>7,088</u>	<u>15,145</u>
		<b>7,088</b>	<b>15,145</b>
<b>Current Assets</b>			
Debtors and Prepayments	9	30,413	48,905
Cash		<u>269,588</u>	<u>135,665</u>
		<b>300,001</b>	<b>184,570</b>
<b>Less: Current Liabilities</b>			
Amount falling due within one year	10	<u>(2,858)</u>	<u>-</u>
<b>Net Current Assets</b>		<u><b>297,143</b></u>	<u><b>184,570</b></u>
		<b>304,231</b>	<b>199,715</b>
<b>Creditors- Amount falling due after more than one year</b>			
Recovery Loan Scheme	11	(50,000)	-
<b>Net Assets</b>		<u><b>254,231</b></u>	<u><b>199,715</b></u>
<b>Presented by;</b>			
General funds	13	254,231	199,715
		<u><b>254,231</b></u>	<u><b>199,715</b></u>

## Basis of Preparation

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies, and with the Financial Reporting Standard for Smaller Entities (effective January 2007)

**Approved by the Trustees**  
and signed on behalf of the Trustees



.....

**Date of Approval - 20 August 2021**

**Company Number 05471608**

# THE REALITY OF GRACE MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

## CASHFLOW STATEMENT

### Reconciliation of operating surplus to net cash inflows from operating activities

	31-Mar-21	31-Mar-20
	£	£
Operating (deficit) / surplus	54,516	77,690
Depreciation	8,982	5,048
Decrease /(Increase) in debtors	18,492	14,758
Increase /(decrease) in creditors	-	(2,958)
<b>Net cash flow from continuing operating activities</b>	<b>£81,990</b>	<b>£94,538</b>

### Cash Flow Statement

Net cash flow from continuing operating activities	81,990	94,538
Acquisition of Fixed Assets	(926)	(768)
	<b>81,064</b>	<b>93,770</b>
<b>Increase/(Decrease) in cash</b>	<b>£81,064</b>	<b>£93,770</b>
<b>Reconciliation of net cash flows to movement in net fund/(debt) (note A Below)</b>		
Increase/(Decrease) in cash in the period	81,064	93,770
Opening cash reserves	135,666	41,896
<b>Net fund at 31st March 2020</b>	<b>£216,730</b>	<b>£135,666</b>

### Note A - Analysis of changes in net debts

	31-Mar-20	Cash flow	31-Mar-21
	£	£	£
Cash at bank and in hand	£135,666	81,064	<b>£216,730</b>
Total	<b>£135,666</b>	<b>81,064</b>	<b>£216,730</b>

# THE REALITY OF GRACE MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

## NOTES TO THE FINANCIAL STATEMENTS

---

General information, scope and basis of the financial statements

### 1. COMPANY STATUS

The Reality of Grace is an incorporated charity, limited by guarantee, incorporated in England with the company number 05471608. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are outlined in the trustees' report.

### 2. BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS 102. 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 on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

#### Incoming Resources

Income resources represents voluntary donations received from church members. For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No rental income were generated from rental activities during the period

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

# THE REALITY OF GRACE MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

## NOTES TO THE FINANCIAL STATEMENTS

### PASE - Provisions available to smaller entities

In common with many companies of similar size and nature, we use external accountants to assist in the preparation of the financial statements.

**Fixed assets and depreciation** Fixed Assets are included in the balance sheet at cost less accumulated depreciation.

Depreciation is provided to write off fixed assets, other than freehold property at the following rates;

Office equipment	25% reducing balance	Video Equipment	25% reducing balance
Furniture & fittings	25% reducing balance	Motor Vehicle	25% reducing balance
PA system	25% reducing balance		

### 3. INCOME FROM CHARITABLE ACTIVITIES

Donation Income is attributable to the Company's principal activity in the United Kingdom.

	Unrestricted £	31-Mar-21 £	31-Mar-20 £
<b>Donations</b>			
Offering	36,205	<b>36,205</b>	74,113
Tithes	73,487	<b>73,487</b>	82,254
Donations	11,003	<b>11,003</b>	21,769
Building Funds	9,212	<b>9,212</b>	76,518
	<u>129,907</u>	<u><b>129,907</b></u>	<u>254,655</u>
<b>Other Income</b>			
Rental Income	4,800	<b>4,800</b>	3,800
Miscellaneous Income	6,157	<b>6,157</b>	368
Gift Aid	27,283	<b>27,283</b>	45,055
Job Retention Scheme	67,002	<b>67,002</b>	-
	<u>105,242</u>	<u><b>105,242</b></u>	<u>49,223</u>
<b>Interest Receivable</b>	154.82	<b>155</b>	67

### 4. DIRECT CHARITABLE EXPENDITURE

	Unrestricted £	31-Mar-21 £	31-Mar-20 £
Counselling	1,523	<b>1,523</b>	1,910
Evangelism	9,061	<b>9,061</b>	14,605
Community Project	8,751	<b>8,751</b>	17,933
Services	15,900	<b>15,900</b>	37,913
	<u>35,234</u>	<u><b>35,234</b></u>	<u>72,361</u>

# THE REALITY OF GRACE MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

## NOTES TO THE FINANCIAL STATEMENTS

### 5. MANAGEMENT & ADMINISTRATION OF THE CHARITY

	Unrestricted	31-Mar-21	31-Mar-20
	£	£	£
<b>Administration</b>			
P.A.Y.E.	34,330	<b>34,330</b>	34,678
Pension Fund	3,438	<b>3,438</b>	3,438
Miscellaneous Expenses	-	-	4,389
Staff Salaries	83,484	<b>83,484</b>	83,165
Rent	4,320	<b>4,320</b>	9,120
Electricity	-	-	328
Gas	-	-	61
Postage and Carriage	519	<b>519</b>	506
Stationery	74	<b>74</b>	518
Telephone and Broadband	-	-	752
Consultancy Fee	-	-	500
Professional Fees	3,000	<b>3,000</b>	5,004
Subscriptions	678	<b>678</b>	480
Data Protection Fees	35	<b>35</b>	35
Depreciation - Office Equip	655	<b>655</b>	218
Depreciation - Furniture & Fitt	5,081	<b>5,081</b>	1,694
Depreciaition-Computer	520	<b>520</b>	411
	<u>136,135</u>	<u><b>136,135</b></u>	<u>145,297</u>
<b>Info &amp; Training</b>			
Printing	-	-	245
	<u>-</u>	<u>-</u>	<u>245</u>

# THE REALITY OF GRACE MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

## NOTES TO THE FINANCIAL STATEMENTS

### 6. BUILDING MAINT./ESTABLISHMENT EXPENSES

	Unrestricted	31-Mar-21	31-Mar-20
	£	£	£
Facility/Event Management	-	-	1,680
Water Rates	-	-	867
Council Tax	1,623	1,623	1,720
Repairs and Renewals	-	-	16
Insurance	1,341	1,341	1,204
Toiletries	-	-	75
Decor	-	-	475
Waste Disposal	-	-	479
Kitchen & Cooking Utensils/Equipment	-	-	54
Storage Facilities	6,453	6,453	1,781
	<u>9,418</u>	<u>9,418</u>	<u>8,352</u>

### 7. STAFF COSTS

	Unrestricted	31-Mar-21	31-Mar-20
	£	£	£
Salaries (Net pay)	83,484	83,484	83,165
Tax and NI	34,330	34,330	34,678
	<u>117,814</u>	<u>117,814</u>	<u>117,843</u>
 Average No. of employees		<u>3</u>	<u>3</u>

# THE REALITY OF GRACE MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

## NOTES TO THE FINANCIAL STATEMENTS

### 8. TANGIBLE FIXED ASSETS

	Office Equipment £	Furniture & Fittings £	Computer £	PA System £	Video Equipment £	Motor Vehicle £	Total £
<b>Cost</b>							
At 1st April 2020	7,060	20,188	4,667	17,089	6,122	12,715	<b>67,841</b>
Additions	-	-	849	-	77	-	<b>926</b>
Disposal	-	-	-	-	-	-	-
At 31st March 2021	<u>7,060</u>	<u>20,188</u>	<u>5,516</u>	<u>17,089</u>	<u>6,199</u>	<u>12,715</u>	<b><u>68,767</u></b>
<b>Depreciation</b>							
At 1st April 2020	6,405	15,107	3,435	14,450	5,815	7,484	<b>52,696</b>
Charges for the year	655	5,081	520	880	102	1,744	<b>8,983</b>
Disposal	-	-	-	-	-	-	-
At 31st March 2021	<u>7,060</u>	<u>20,188</u>	<u>3,955</u>	<u>15,330</u>	<u>5,917</u>	<u>9,228</u>	<b><u>61,679</u></b>
<b>Net Book Value</b>	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
At 31st March 2021	<u>-</u>	<u>-</u>	<u>1,561</u>	<u>1,759</u>	<u>282</u>	<u>3,487</u>	<b><u>7,088</u></b>
	-	-	-	-	-	-	-
At 31st March 2020	<u>655</u>	<u>5,081</u>	<u>1,232</u>	<u>2,639</u>	<u>307</u>	<u>5,231</u>	<b><u>15,145</u></b>

### 9. DEBTORS

	31-Mar-21 £	31-Mar-20 £
Loans to members	<b>3,130</b>	3,850
Gift Aid	<b>27,283</b>	45,055
	<u><b>30,413</b></u>	<u>48,905</u>

### 10. CREDITOR DUE WITHIN ONE YEAR

	31-Mar-21 £	31-Mar-20 £
PAYE (HMRC)	<b>2,858</b>	2,958

### 11. CREDITOR DUE AFTER ONE YEAR

	31-Mar-21 £	31-Mar-20 £
Recovery Loan Scheme	<b>50,000</b>	-

# THE REALITY OF GRACE MINISTRIES

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

## NOTES TO THE FINANCIAL STATEMENTS

---

### 12. TAXATION

The Reality of Grace Ministries International Limited is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

### 13. RECONCILIATION OF MOVEMENT IN FUNDS

	31-Mar-21	31-Mar-20
	£	£
(Deficit)/Surplus of income over expenditure for the year	54,516	77,690
Funds at 1 April 2020	199,715	122,025
Funds at 31 March 2021	<u>£254,231</u>	<u>£199,715</u>

The funds comprise the following

General Fund	254,231	199,715
	<u>£254,231</u>	<u>£199,715</u>

### 14. CONTROLLING ENTITY

There is no overall controlling entity but the Trustees are in charge of the charity's affairs.

### 15. RELATED PARTY TRANSACTIONS

There were no related party transactions