

# THE ASSOCIATION FOR COOPERATION AND TRANSFORMATION (UK)

England & Wales · Charity number 1171731

## Details

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**Other names** ACT (UK)

**Status** Registered

**Legal form** CIO

**Registered** 2017-02-22

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

## Contact

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**Address** 3 Overbrook  
Great Ayton  
Middlesbrough  
TS9 6NX

**Phone** 02030516361

**Email** [info@act-uk.org](mailto:info@act-uk.org)

**Website** <http://www.act-uk.org>

## Activities

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**Objects:** IN FURTHERANCE OF CHRISTIAN PRINCIPLES THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE RELIEF OF THOSE IN NEED BY REASON OF FINANCIAL HARDSHIP, ILL-HEALTH, DISABILITY, UNEMPLOYMENT, WAR OR NATURAL DISASTER AND SUCH OTHER SOCIAL OR ECONOMIC DISADVANTAGE, INCLUDING (BUT NOT LIMITED TO) SUCH PERSONS LIVING IN NORTH AFRICA.

**Activities:** We currently operate in England and North Africa. In England, we hold fundraising & publicity concerts periodically. We run events to increase understanding of the needs of North Africa and produce a regular newsletter. In North Africa, we support projects to provide training for vulnerable women, expertise for farmers in remote areas, and support work with those with disabilities.

## Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** ENGLANDTUNISIA
- Mauritania
- Tunisia
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£5,765	£7,323	-	-
2023-12-31	£2,338	£616	-	-
2022-12-31	£3,275	£12,435	-	-
2021-12-31	£14,171	£10,925	-	-
2020-12-31	£31,890	£28,798	-	-

## Trustees

Name	Role	Appointed
Dr HOWARD ROBERT RALPH JONES PHD	Chair	2017-02-22
JANET ELAINE JONES		2017-02-22
MARTIN DAVID GEOFFREY LAWSON		2017-02-22

**THE ASSOCIATION FOR COOPERATION AND TRANSFORMATION (UK)**

England & Wales - Charity number 1171731

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# Accounts

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**Trustees' Annual Report  
& Financial Statements  
for the period  
1 January 2024 to 31 December 2024**

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The Association for Cooperation and Transformation (UK)  
Charity registration number: 1171731



## Objectives and Activities

### Purposes of the charity

**The Association for Cooperation and Transformation (UK)**, known as “ACT (UK)”, has the following purposes set out in its constitution:

In furtherance of the Christian principles, the Object of the CIO is, for the public benefit, the relief of those in need by reason of financial hardship, ill-health, disability, unemployment, war or natural disaster and such other social or economic disadvantage, including (but not limited to) such persons living in North Africa.

### The charity's main activities

The charity seeks to inform and to raise funding for humanitarian and development projects in North Africa through:

- A regular newsletter,
- Emails to supporters of the charity,
- Updating individuals known to Trustees,
- Sales of ACT(UK) cards,
- Other fundraising activities such as concerts and coffee mornings.

The charity also seeks to network with other charities in order to publicise the needs of North Africa and to look for recruits to engage in such work.

### Working for the public benefit

In the Charity's involvement in these projects and in all its activities, the Trustees have had full regard to the guidance issued by the Charity Commission as to the public benefit.

### Grant-making

ACT (UK) has a grant-making policy, mandating the trustees to apply the funds of the charity at their discretion and in accordance with the charitable purposes and objectives of the charity. Specific clauses relate to:

- Priorities for Support,
- Principles in Determining Support,
- Applicant and Partner Due Diligence,
- Administrative and Decision-making Procedures.

## Achievements and Performance

### Main achievements this year

The Charity's work this year was reduced by the availability and health of trustees. As a result, no major fundraising initiatives were possible, although there were some Christmas card sales.

Existing regular funding was received and processed and Trustee meetings continued; policies and procedures were updated as required, and all other administrative matters of the charity were attended to.



## Performance against fundraising objectives

The Charity has an objective in normal times of raising around £10,000 each year. As mentioned above, Trustee time for fundraising was restricted this year. This resulted in an income of £5,765. Although less than the agreed target, the Trustees are satisfied that this is a satisfactory performance, given the situations faced this year.

## Financial Review

### The charity's position at the end of the period

ACT (UK) was solvent and had cash reserves at the end of the financial year, despite not having engaged in any significant fund-raising activity. The trustees recognised their responsibilities in accordance with applicable law and regulation, and had prepared financial statements accordingly, being satisfied that they give a true and fair view of the state of affairs of the charity, and the incoming resources and application of those resources, including the income and expenditure, of the charity for the reporting period.

### Reserves

#### Policy

The charity has no paid staff or premises. A sum is held against any unforeseen financial risks or possible legal costs. An updated investments and reserves policy was agreed in October 2019.

The charity holds as a minimum a reserve of £1,500, this having been judged by the trustees to be a suitable minimum amount, considering the potential demands on the charity.

### Ongoing concern

The trustees have no concerns about the charity continuing as a going concern for the forthcoming period.

### Principal source of funds

The charity seeks funds from:

- Fundraising events (none in the current year),
- A supporters of ACT (UK) scheme, contributing £15/person/year,
- Donations from individuals, organisations, churches and other charities,
- Specific appeals, as warranted by the situation (as, for example, Covid-19),
- Occasional sales through an online shop.



## Structure, Governance and Management

### Structure

ACT (UK) is a Charitable Incorporated Organisation and has a CIO Foundation Constitution.

### Governance and Management

According to the Constitution, new Trustees are appointed by the existing Trustees at a properly constituted meeting. This is done with regard to the skills and experience needed by the Board of Trustees to ensure the successful functioning of the Charity.

### Trustees

The Charity is governed and managed by five Trustees. There have been no changes to the Trustees in the current year. The trustees managing the charity are:

<b>Trustee name</b>	<b>Office</b>	<b>Dates served</b> <i>(if not for whole year)</i>
Howard Jones	Chair	
Martin Lawson	Treasurer	
Ismay Green	Safeguarding Officer	
Stephen Green		
Janet Jones		

There are no corporate trustees, and no trustees hold title to any property belonging to the charity.

### Relationships with others

ACT (UK) is linked by a Memorandum of Understanding with ACT, a charity registered in Sweden and Tunisia. ACT works in association with a wide range of government departments and charities in Tunisia and provides local expertise in the use of project funds. ACT (UK) retains full control of which projects it chooses to fund and receives monitoring feedback concerning the use of funds and the achievement of project goals.

No funds are held as custodian trustees on behalf of others.

### Administrative details

Charity name	<b>The Association for Cooperation and Transformation (UK)</b>
Other name the charity uses	<b>ACT (UK)</b>
Registered charity number	<b>1171731</b>
Charity's principal address	<b>3, Overbrook Great Ayton North Yorkshire TS9 6NX</b>



## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

<b>Signature:</b>		
<b>Full name:</b>	Howard Robert Ralph Jones	Martin David Geoffrey Lawson
<b>Position:</b>	Chair	Treasurer
<b>Date:</b>	28 October 2025	28 October 2025



## Statement of Financial Accounts

(Including summary income and expenditure account)

For the year ended 31<sup>st</sup> December 2024

<i>Income (Note 3)</i>	Unrestricted	Restricted	Endowment	<b>Total funds</b>	<i>Prior year funds</i>
	funds	income	funds		
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Income and endowments from:</b>					
Donations and legacies	1,192	4,300	-	<b>5,492</b>	2,250
Charitable activities	-	-	-	-	-
Other trading activities	274	-	-	<b>274</b>	88
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>1,465</b>	<b>4,300</b>	-	<b>5,765</b>	<b>2,338</b>
<i>Expenditure (Notes 6)</i>					
<b>Expenditure on:</b>					
Raising funds	15	-	-	<b>15</b>	11
Charitable activities:	-	-	-	-	-
- Grants to ACT (Tunisia)	-	7,290	-	<b>7,290</b>	590
Separate material expense item	-	-	-	-	-
Other	18	-	-	<b>18</b>	15
<b>Total</b>	<b>33</b>	<b>7,290</b>	-	<b>7,323</b>	<b>616</b>
Net income/(expenditure) before tax for the reporting period	1,432	-	2,990	-	-
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	1,432	-	2,990	-	-
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	1,432	-	2,990	-	-
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses) <i>See note 7</i>	-	-	-	-	-
<b>Net movement in funds</b>	<b>1,432</b>	-	<b>2,990</b>	-	-
<b>Reconciliation of funds:</b>					
Total funds brought forward	3,137	-	-	<b>3,137</b>	1,416
<b>Total funds carried forward</b>	<b>4,569</b>	-	<b>2,990</b>	-	<b>1,580</b>

All activities relate to continuing activities. The notes on the following pages form part of these financial statements.





## Balance Sheet

As at 31<sup>st</sup> December 2024

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£ F01	£ F02	£ F03	£ F04	£ F05
<b>Fixed assets</b>					
Intangible assets (Note 15)	-	-	-	-	-
Tangible assets (Note 14)	-	-	-	-	-
Heritage assets (Note 16)	-	-	-	-	-
Investments (Note 17)	-	-	-	-	-
<b>Total fixed assets</b>	-	-	-	-	-
<b>Current assets</b>					
Stocks (Note 18)	-	-	-	-	-
Debtors (Note 19)	30	-	-	30	-
Investments (Note 17.4)	-	-	-	-	-
Cash at bank and in hand (Note 24)	1,958	-	-	1,958	3,222
<b>Total current assets</b>	<b>1,988</b>	-	-	<b>1,988</b>	<b>3,222</b>
Creditors: amounts falling due within one year (Note 20)	408	-	-	408	85
<b>Net current assets/(liabilities)</b>	<b>1,580</b>	-	-	<b>1,580</b>	<b>3,137</b>
<b>Total assets less current liabilities</b>	<b>1,580</b>	-	-	<b>1,580</b>	<b>3,137</b>
Creditors: amounts falling due after one year (Note 20)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
<b>Total net assets or liabilities</b>	<b>1,580</b>	-	-	<b>1,580</b>	<b>3,137</b>
<b>Funds of the Charity</b>					
Endowment funds (Note 27)	-	-	-	-	-
Restricted income funds (Note 27)	-	4,300	-	4,300	1,500
Unrestricted funds	2,720	-	-	2,720	1,637
Revaluation reserve	-	-	-	-	-
Fair value reserve	-	-	-	-	-
<b>Total funds</b>	<b>2,720</b>	<b>4,300</b>	-	<b>1,580</b>	<b>3,137</b>

Signed by two trustees on behalf of all the trustees.

Date of approval: 28 October 2025

	
Howard Jones, Chair	Martin Lawson, Treasurer



## Notes to the Financial Statements

### Note 1 – Basis of Preparation

#### Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by 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
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

#### Going concern

The charity has sufficient income from general donations to support its own costs and meets the trustees' requirements for it to be considered a going concern.

#### Changes in the period and in prior periods

The accounts present a true and fair view and no changes have been made to the accounting policies.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

### Note 2 – Accounting Policies

#### Income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; or it is more likely than not that the trustees will receive the resources; or the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met. The charity has not received any government grants in the reporting period.

The charity did not receive any government grants in the reporting period.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.



Membership subscriptions received in the nature of a gift are recognised as Donations.

No material item of deferred income has been included in the accounts.

### Note 3 – Analysis of income

	Unrestrict ed funds	Restricted income funds	Endowmen t funds	Total funds	Prior year
				£	£
<b>Donations and Legacies:</b>					
Donations and gifts	877	4,300	-	5,177	1,995
Gift Aid	-	-	-	-	-
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	315	-	-	315	255
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>1,192</b>	<b>4,300</b>	<b>-</b>	<b>5,492</b>	<b>2,250</b>
<b>Other trading activities:</b>					
Sale of items in online shop	274	-	-	274	88
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>274</b>	<b>-</b>	<b>-</b>	<b>274</b>	<b>88</b>
<b>TOTAL INCOME</b>	<b>1,465</b>	<b>4,300</b>	<b>-</b>	<b>5,765</b>	<b>2,338</b>

Sums denominated in foreign currency have been converted at source, by our payment processor, using the rate available to them. All foreign donations have been received and accounted for in Sterling.



## Note 6 – Analysis of expenditure

	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurring seeking donations	8	-	-	8	6	-	-	6
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	7	-	-	7	5	-	-	5
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>11</b>
<b>TOTAL EXPENDITURE</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>11</b>

Other information:

### Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
- Grants to ACT (NA)	-	6,800	490	7,290	-	-	590	590
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>6,800</b>	<b>490</b>	<b>7,290</b>	<b>-</b>	<b>-</b>	<b>590</b>	<b>590</b>

## Note 7 – Extraordinary items

Extraordinary items	Description	This year	Last year
		£	£
Extraordinary item 1			
<b>Total extraordinary items</b>		<b>-</b>	<b>-</b>

There were no extraordinary items during the year 2024.



## Note 13 – Analysis of grants paid

### This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

	Grants to institutions	Grants to individuals	Support costs	Total
	£			£
- Grants to ACT (International)	6,800	-	489.50	7,290
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	<b>6,800</b>	<b>-</b>	<b>490</b>	<b>7,290</b>

### Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£			£
Grant to ACT (Int)	-	-	589.60	590
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>590</b>	<b>590</b>

## Note 19 – Debtors and pre-payments

### Analysis of debtors

	£	£
Trade debtors	29.7	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>30</b>	<b>-</b>

## Note 20 – Creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
<u>Analysis of creditors</u>	£	£	£	£
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	408	55	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	30	-	-
<b>Total</b>	<b>408</b>	<b>85</b>	<b>-</b>	<b>-</b>

The trade creditor shown here is not significant to the accounts, being a movement across the year end. The other creditor is a small outstanding amount in one trustee's loan account, where expenses are awaiting repayment.



## Note 24 – Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	1,957.8	3,097
Other	-	125
<b>Total</b>	<b>1,958</b>	<b>3,222</b>

The trustees have discharged their duties to reduce funds through distribution to beneficiaries, to reduce the cash balance to closer to the agreed minimum.

## Note 27 – Charity Funds

### Restricted Funds

Some of the funds that ACT (UK) raises are restricted, and these are tracked through the accounts to ensure that they are used in line with the donors’ requirements.

### Details of Material Funds held and movements in the current year

Fund names	Type PE, EE, R or	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	
Restricted ACT (NA)	R	ACT (NA) projects or as needed	-	1,500	-	-	-	1,500
Restricted ACT (Mau)	R	ACT (Mau) projects or as needed	-	2,800	-	-	-	2,800
<i>Other funds (balancing figure)</i>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			-	<b>4,300</b>	-	-	-	<b>4,300</b>

All fund balances carried forwards are denominated in UK Sterling, there are no funds carried forwards denominated in a foreign currency.

### Details of material funds held and movements during the previous reporting period

Fund names	Type PE, EE, R or	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	
Restricted ACT (TN)	R	ACT (TN) projects or as needed	-	1,500	-	-	-	1,500
<i>Other funds (balancing figure)</i>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			-	<b>1,500</b>	-	-	-	<b>1,500</b>

These figures, while known in the previous period were not fully declared in the accounts, but the current accounts now fully reflect these. All fund balances carried forwards are denominated in UK Sterling, there are no funds carried forwards denominated in a foreign currency.

## Note 28 – Transactions with trustees and related parties

### Remuneration and benefits

In both the current period and the previous period none of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.



## Expenses

The charity did not pay any expenses to the trustees in the current year for fulfilling their duties, but did reimburse one expense.

<u>Type of expenses reimbursed</u>	This year £	Last year £
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Repayment of other costs paid by trustee	18	-
	-	-
<b>TOTAL</b>	<b>18</b>	<b>-</b>
<i>Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity</i>	<i>1</i>	<i>0</i>

## Related party transactions

In both the current period and the previous period none of the trustees, or entities with which they have an interest, have had any significant transactions with the charity.

**THE ASSOCIATION FOR COOPERATION AND TRANSFORMATION (UK)**

England & Wales - Charity number 1171731

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# Accounts

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& Financial Statements  
for the period  
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Charity registration number: 1171731



## Objectives and Activities

### Purposes of the charity

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### The charity's main activities

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- A regular newsletter,
- Emails to supporters of the charity,
- Updating individuals known to Trustees,
- Sales of ACT(UK) cards,
- Other fundraising activities such as concerts and coffee mornings.

The charity also seeks to network with other charities in order to publicise the needs of North Africa and to look for recruits to engage in such work.

### Working for the public benefit

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### Grant-making

ACT (UK) has a grant-making policy, mandating the trustees to apply the funds of the charity at their discretion and in accordance with the charitable purposes and objectives of the charity. Specific clauses relate to:

- Priorities for Support,
- Principles in Determining Support,
- Applicant and Partner Due Diligence,
- Administrative and Decision-making Procedures.

## Achievements and Performance

### Main achievements this year

The Charity's work this year was greatly impacted by the serious ill-health of the Chair of Trustees. Trustee time was also limited at the start of the year, due to the heavy workload involved in mounting 40<sup>th</sup> year celebrations for ACT in November 2022.

As a result, no major fundraising initiatives were possible, although there were some Christmas card sales.



Existing regular funding was received and processed and Trustee meetings continued; policies and procedures were updated as required, and all other administrative matters of the charity were attended to.

### **Performance against fundraising objectives**

The Charity has an objective in normal times of raising around £10,000 each year. As mentioned above, Trustee time for fundraising was restricted this year. This resulted in an income of £2,338. Although less than the agreed target, the Trustees are satisfied that this is a satisfactory performance, given the situations faced this year.

## **Financial Review**

### **The charity's position at the end of the period**

ACT (UK) was solvent and had cash reserves at the end of the financial year, despite not having engaged in any significant fund-raising activity. The trustees recognised their responsibilities in accordance with applicable law and regulation, and had prepared financial statements accordingly, being satisfied that they give a true and fair view of the state of affairs of the charity, and the incoming resources and application of those resources, including the income and expenditure, of the charity for the reporting period.

### **Reserves**

#### **Policy**

The charity has no paid staff or premises. A sum is held against any unforeseen financial risks or possible legal costs. An updated investments and reserves policy was agreed in October 2019.

The charity holds as a minimum a reserve of £1,500, this having been judged by the trustees to be a suitable minimum amount, considering the potential demands on the charity.

### **Ongoing concern**

The trustees have no concerns about the charity continuing as a going concern for the forthcoming period.

### **Principal source of funds**

The charity seeks funds from:

- Fundraising events (none in the current year),
- A supporters of ACT (UK) scheme, contributing £15/person/year,
- Donations from individuals, organisations, churches and other charities,
- Specific appeals, as warranted by the situation (as, for example, Covid-19),
- Occasional sales through an online shop.



## Structure, Governance and Management

### Structure

ACT (UK) is a Charitable Incorporated Organisation and has a CIO Foundation Constitution.

### Governance and Management

According to the Constitution, new Trustees are appointed by the existing Trustees at a properly constituted meeting. This is done with regard to the skills and experience needed by the Board of Trustees to ensure the successful functioning of the Charity.

### Trustees

The Charity is governed and managed by five Trustees. There have been no changes to the Trustees in the current year. The trustees managing the charity are:

<b>Trustee name</b>	<b>Office</b>	<b>Dates served</b> <i>(if not for whole year)</i>
Howard Jones	Chair	
Martin Lawson	Treasurer	
Ismay Green	Safeguarding Officer	
Stephen Green		
Janet Jones		

Howard Jones, Ismay Green and Janet Jones were re-appointed as trustees at the AGM in March 2023, for a period of four years.

There are no corporate trustees, and no trustees hold title to any property belonging to the charity.

### Relationships with others

ACT (UK) is linked by a Memorandum of Understanding with ACT, a charity registered in Sweden and Tunisia. ACT works in association with a wide range of government departments and charities in Tunisia and provides local expertise in the use of project funds. ACT (UK) retains full control of which projects it chooses to fund and receives monitoring feedback concerning the use of funds and the achievement of project goals.

No funds are held as custodian trustees on behalf of others.

### Administrative details



Charity name	<b>The Association for Cooperation and Transformation (UK)</b>
Other name the charity uses	<b>ACT (UK)</b>
Registered charity number	<b>1171731</b>
Charity's principal address	<b>3, Overbrook Great Ayton North Yorkshire TS9 6NX</b>



## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

<b>Signature:</b>		
<b>Full name:</b>	Howard Robert Ralph Jones	Martin David Geoffrey Lawson
<b>Position:</b>	Chair	Treasurer
<b>Date:</b>	27 September 2024	27 September 2024



## Statement of Financial Accounts

(Including summary income and expenditure account)

For the year ended 31<sup>st</sup> December 2023

<i>Income (Note 3)</i>	Unrestricted	Restricted	Endowment	<b>Total funds</b>	<i>Prior year funds</i>
	funds	income	funds		
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Income and endowments from:</b>					
Donations and legacies	750	1,500	-	<b>2,250</b>	14,124
Charitable activities	-	-	-	-	-
Other trading activities	88	-	-	<b>88</b>	47
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>838</b>	<b>1,500</b>	-	<b>2,338</b>	<b>14,171</b>
<i>Expenditure (Notes 6)</i>					
<b>Expenditure on:</b>					
Raising funds	11	-	-	<b>11</b>	29
Charitable activities:	-	-	-	-	-
- Grants to ACT (Tunisia)	-	590	-	<b>590</b>	10,800
Separate material expense item	-	-	-	-	-
Other	15	-	-	<b>15</b>	95
<b>Total</b>	<b>26</b>	<b>590</b>	-	<b>616</b>	<b>10,924</b>
Net income/(expenditure) before tax for the reporting period	811	910	-	<b>1,722</b>	3,246
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	811	910	-	<b>1,722</b>	3,246
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	811	910	-	<b>1,722</b>	3,246
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses) <i>See note 7</i>	-	-	-	-	-
<b>Net movement in funds</b>	<b>811</b>	<b>910</b>	-	<b>1,722</b>	<b>3,246</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	1,416	-	-	<b>1,416</b>	1,830
<b>Total funds carried forward</b>	<b>2,227</b>	<b>910</b>	-	<b>3,137</b>	<b>1,416</b>

All activities relate to continuing activities. The notes on the following pages form part of these financial statements.




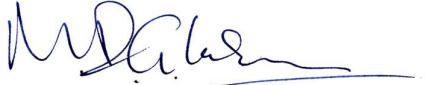
## Balance Sheet

As at 31<sup>st</sup> December 2023

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>					
Intangible assets (Note 15)	-	-	-	-	-
Tangible assets (Note 14)	-	-	-	-	-
Heritage assets (Note 16)	-	-	-	-	-
Investments (Note 17)	-	-	-	-	-
<b>Total fixed assets</b>	-	-	-	-	-
<b>Current assets</b>					
Stocks (Note 18)	-	-	-	-	-
Debtors (Note 19)	-	-	-	-	-
Investments (Note 17.4)	-	-	-	-	-
Cash at bank and in hand (Note 24)	3,222	-	-	3,222	12,446
<b>Total current assets</b>	<b>3,222</b>	-	-	<b>3,222</b>	<b>12,446</b>
Creditors: amounts falling due within one year (Note 20)	85	-	-	85	11,030
<b>Net current assets/(liabilities)</b>	<b>3,137</b>	-	-	<b>3,137</b>	<b>1,416</b>
<b>Total assets less current liabilities</b>	<b>3,137</b>	-	-	<b>3,137</b>	<b>1,416</b>
Creditors: amounts falling due after one year (Note 20)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
<b>Total net assets or liabilities</b>	<b>3,137</b>	-	-	<b>3,137</b>	<b>1,416</b>
<b>Funds of the Charity</b>					
Endowment funds (Note 27)	-	-	-	-	-
Restricted income funds (Note 27)	-	1,500	-	1,500	-
Unrestricted funds	1,637	-	-	1,637	1,416
Revaluation reserve	-	-	-	-	-
Fair value reserve	-	-	-	-	-
<b>Total funds</b>	<b>1,637</b>	<b>1,500</b>	-	<b>3,137</b>	<b>1,416</b>

Signed by two trustees on behalf of all the trustees.

Date of approval: 27 September 2023

	
Howard Jones, Chair	Martin Lawson, Treasurer



## Notes to the Financial Statements

### Note 1 – Basis of Preparation

#### Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by 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
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

#### Going concern

The charity has sufficient income from general donations to support its own costs and meets the trustees' requirements for it to be considered a going concern.

#### Changes in the period and in prior periods

The accounts present a true and fair view and no changes have been made to the accounting policies.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

### Note 2 – Accounting Policies

#### Income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; or it is more likely than not that the trustees will receive the resources; or the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met. The charity has not received any government grants in the reporting period.

The charity did not receive any government grants in the reporting period.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.



Membership subscriptions received in the nature of a gift are recognised as Donations.

No material item of deferred income has been included in the accounts.

### Note 3 – Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
<b>Donations and Legacies:</b>					
Donations and gifts	495	1,500	-	1,995	2,904
Gift Aid	-	-	-	-	12
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	255	-	-	255	255
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>750</b>	<b>1,500</b>	<b>-</b>	<b>2,250</b>	<b>3,170</b>
<b>Other trading activities:</b>					
Sale of items in online shop	88	-	-	88	105
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>88</b>	<b>-</b>	<b>-</b>	<b>88</b>	<b>105</b>
<b>TOTAL INCOME</b>	<b>838</b>	<b>1,500</b>	<b>-</b>	<b>2,338</b>	<b>3,275</b>

Sums denominated in foreign currency have been converted at source, by our payment processor, using the rate available to them. All foreign donations have been received and accounted for in Sterling.



## Note 6 – Analysis of expenditure

	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurring seeking donations	6	-	-	6	7	6	-	12
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	5	-	-	5	5	-	-	5
Staging fundraising events	-	-	-	-	450	-	-	450
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	3	-	-	3
<b>Total expenditure on raising funds</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>464</b>	<b>6</b>	<b>-</b>	<b>470</b>
<b>TOTAL EXPENDITURE</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>464</b>	<b>6</b>	<b>-</b>	<b>470</b>

Other information:

### Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
- Grants to ACT (Tunisia)	-	-	590	590	-	11,000	869	11,869
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>590</b>	<b>590</b>	<b>-</b>	<b>11,000</b>	<b>869</b>	<b>11,869</b>

## Note 7 – Extraordinary items

Extraordinary items	Description	This year	Last year
		£	£
Extraordinary item 1			635
<b>Total extraordinary items</b>		<b>-</b>	<b>635</b>

There were no extraordinary items during the year 2023.



## Note 13 – Analysis of grants paid

### This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

	Grants to institutions	Grants to individuals	Support costs	Total
	£			£
- Grants to ACT (International)	-	-	589.60	590
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>590</b>	<b>590</b>

### Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£			£
Grant to ACT (Int)	11,000	-	869.00	11,869
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	<b>11,000</b>	<b>-</b>	<b>869</b>	<b>11,869</b>

## Note 19 – Debtors and pre-payments

	This year	Last year
	£	£
<b>Analysis of debtors</b>		
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Note 20 – Creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
<b>Analysis of creditors</b>				
Accruals for grants payable	-	11,000	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	55	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	30	30	-	-
<b>Total</b>	<b>85</b>	<b>11,030</b>	<b>-</b>	<b>-</b>

The trade creditor shown here is not significant to the accounts, being a movement across the year end. The other creditor is a small outstanding amount in one trustee's loan account, where expenses are awaiting repayment.



## Note 24 – Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	3,097.1	12,446
Other	125	-
<b>Total</b>	<b>3,222</b>	<b>12,446</b>

The trustees have discharged their duties to reduce funds through distribution to beneficiaries, to reduce the cash balance to closer to the agreed minimum.

## Note 27 – Charity Funds

### Restricted Funds

Some of the funds that ACT (UK) raises are restricted, and these are tracked through the accounts to ensure that they are used in line with the donors' requirements.

### Details of Material Funds held and movements in the current year

Fund names	Type PE, EE, R or	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Restricted ACT (TN)	R	ACT (TN) projects or as needed	-	1,500	-	-	-	1,500
			-	-	-	-	-	-
<i>Other funds (balancing figure)</i>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>

All fund balances carried forwards are denominated in UK Sterling, there are no funds carried forwards denominated in a foreign currency.

### Details of material funds held and movements during the previous reporting period

Fund names	Type PE, EE, R or	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Restricted ACT (TN)	R	ACT (TN) projects or as needed	1,322	2,131 -	3,453	-	-	-
			-	-	-	-	-	-
<i>Other funds (balancing figure)</i>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>1,322</b>	<b>2,131 -</b>	<b>3,453</b>	<b>-</b>	<b>-</b>	<b>-</b>

These figures, while known in the previous period were not fully declared in the accounts, but the current accounts now fully reflect these. All fund balances carried forwards are denominated in UK Sterling, there are no funds carried forwards denominated in a foreign currency.

## Note 28 – Transactions with trustees and related parties

### Remuneration and benefits

In both the current period and the previous period none of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.



## Expenses

The charity did not pay any expenses to the trustees in the current year for fulfilling their duties:

<u>Type of expenses reimbursed</u>	This year £	Last year £
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Repayment of other costs paid by trustee	-	96
	-	-
<b>TOTAL</b>	<b>-</b>	<b>96</b>
<i>Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity</i>	<i>0</i>	<i>2</i>

## Related party transactions

In both the current period and the previous period none of the trustees, or entities with which they have an interest, have had any significant transactions with the charity.

**THE ASSOCIATION FOR COOPERATION AND TRANSFORMATION (UK)**

England & Wales - Charity number 1171731

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# Accounts

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DRAFT! NOT FOR SUBMISSION



**Trustees' Annual Report  
& Financial Statements  
for the period  
1 January 2022 to 31 December 2022**

Objectives and Activities.....	2
Achievements and Performance.....	2
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Structure, Governance and Management .....	4
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The Association for Cooperation and Transformation (UK)  
Charity registration number: 1171731



## Objectives and Activities

### Purposes of the charity

**The Association for Cooperation and Transformation (UK)** (known as “ACT (UK)”) has the following purposes set out in its constitution:

In furtherance of the Christian principles, the Object of the CIO is, for the public benefit, the relief of those in need by reason of financial hardship, ill-health, disability, unemployment, war or natural disaster and such other social or economic disadvantage, including (but not limited to) such persons living in North Africa.

### The charity's main activities

The charity seeks to inform and to raise funding for humanitarian and development projects in North Africa through:

- A regular newsletter,
- Emails to supporters of the charity,
- Updating individuals known to Trustees,
- Sales of ACT(UK) cards,
- Other fundraising activities such as concerts and coffee mornings.

The charity also seeks to network with other charities in order to publicise the needs of North Africa and to look for recruits to engage in such work.

### Working for the public benefit

In the Charity's involvement in these projects and in all its activities, the Trustees have had full regard to the guidance issued by the Charity Commission as to the public benefit.

### Grant-making

ACT (UK) has a grant-making policy, mandating the trustees to apply the funds of the charity at their discretion and in accordance with the charitable purposes and objectives of the charity. Specific clauses relate to:

- Priorities for Support,
- Principles in Determining Support,
- Applicant and Partner Due Diligence,
- Administrative and Decision-making Procedures.

## Achievements and Performance

### Main achievements this year

Two specific situations have impacted the work of the Charity this year.

As the year started, two of the five Trustees were in Tunisia for 4 months. One of them had been asked to step into a role as General Director of ACT in Tunisia.



The second impact was the decision to organise an 'ACT40' event, to commemorate 40 years of the work of ACT in Tunisia. This took place on 26<sup>th</sup> November 2022 in Birmingham, and brought together some 40 past staff members and supporters. This was a significant event, restoring many relationship[s] with key personnel and seeking to build a platform for expanding involvement with ACT(UK).

These two situations meant that Trustee time for the regular activities of the Charity was limited. Nevertheless, a grant of £11,869 was made to ACT International, for charitable work in Tunisia.

Existing regular funding was received and processed and Trustee meetings continued; policies and procedures were updated as required, and all other administrative matters of the charity were attended to.

### **Performance against fundraising objectives**

The Charity has an objective in normal times of raising around £10,000 each year. As mentioned above, Trustee time for fundraising was restricted this year. This resulted in an income of £3,275. Although less than the agreed target, the Trustees are satisfied that this is a satisfactory performance, given the situations faced this year.

## **Financial Review**

### **The charity's position at the end of the period**

ACT (UK) was solvent and had cash reserves at the end of the financial year, despite not having engaged in any significant fund-raising activity. The trustees recognised their responsibilities in accordance with applicable law and regulation, and had prepared financial statements accordingly, being satisfied that they give a true and fair view of the state of affairs of the charity, and the incoming resources and application of those resources, including the income and expenditure, of the charity for the reporting period.

### **Reserves**

#### **Policy**

The charity has no paid staff or premises. A sum is held against any unforeseen financial risks or possible legal costs. An updated investments and reserves policy was agreed in October 2019.

The charity holds as a minimum a reserve of £2,000, this having been judged by the trustees to be a suitable minimum amount, considering the potential demands on the charity.

### **Ongoing concern**

The trustees have no concerns about the charity continuing as a going concern for the forthcoming period.

### **Principal source of funds**

The charity seeks funds from:

- Fundraising events (none in the current year),
- A supporters of ACT (UK) scheme, contributing £15/person/year,



- Donations from individuals, organisations, churches and other charities,
- Specific appeals, as warranted by the situation (as, for example, Covid-19),
- Occasional sales through an online shop.

## Structure, Governance and Management

### Structure

ACT (UK) is a Charitable Incorporated Organisation and has a CIO Foundation Constitution.

### Governance and Management

According to the Constitution, new Trustees are appointed by the existing Trustees at a properly constituted meeting. This is done with regard to the skills and experience needed by the Board of Trustees to ensure the successful functioning of the Charity.

### Trustees

The Charity is governed and managed by five Trustees. There have been no changes to the Trustees in the current year. The trustees managing the charity are:

<b>Trustee name</b>	<b>Office</b>	<b>Dates served</b> <i>(if not for whole year)</i>
Howard Jones	Chair	
Martin Lawson	Treasurer	
Ismay Green	Safeguarding Officer	
Stephen Green		
Janet Jones		

There are no corporate trustees, and no trustees hold title to any property belonging to the charity.

### Relationships with others

ACT (UK) is linked by a Memorandum of Understanding with ACT, a charity registered in Sweden and Tunisia. ACT works in association with a wide range of government departments and charities in Tunisia and provides local expertise in the use of project funds. ACT (UK) retains full control of which projects it chooses to fund and receives monitoring feedback concerning the use of funds and the achievement of project goals.

No funds are held as custodian trustees on behalf of others.

### Administrative details


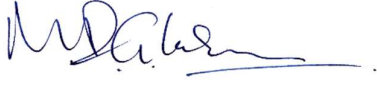
Charity name	<b>The Association for Cooperation and Transformation (UK)</b>
Other name the charity uses	<b>ACT (UK)</b>
Registered charity number	<b>1171731</b>
Charity's principal address	<b>3, Overbrook Great Ayton North Yorkshire TS9 6NX</b>



## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

<b>Signature:</b>		
<b>Full name:</b>	Howard Robert Ralph Jones	Martin David Geoffrey Lawson
<b>Position:</b>	Chair	Treasurer
<b>Date:</b>	27/10/23	29/10/23



## Statement of Financial Accounts

(Including summary income and expenditure account)

For the year ended 31<sup>st</sup> December 2022

<i>Income (Note 3)</i>	Unrestricted	Restricted	Endowment	<b>Total funds</b>	<i>Prior year</i>
	funds	income	funds		funds
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Income and endowments from:</b>					
Donations and legacies	1,039	2,131	-	<b>3,170</b>	14,124
Charitable activities	-	-	-	-	-
Other trading activities	105	-	-	<b>105</b>	47
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>1,144</b>	<b>2,131</b>	-	<b>3,275</b>	<b>14,171</b>
<b>Expenditure (Notes 6)</b>					
<b>Expenditure on:</b>					
Raising funds	464	6	-	<b>470</b>	29
Charitable activities:					
- Grants to ACT (International)	-	11,869	-	<b>11,869</b>	10,800
Separate material expense item	-	-	-	-	-
Other	96	-	-	<b>96</b>	95
<b>Total</b>	<b>561</b>	<b>11,875</b>	-	<b>12,435</b>	<b>10,924</b>
Net income/(expenditure) before tax for the reporting period	584	9,744	-	<b>9,160</b>	3,246
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	584	9,744	-	<b>9,160</b>	3,246
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	584	9,744	-	<b>9,160</b>	3,246
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses) <i>See note 7</i>	-	635	-	<b>635</b>	-
<b>Net movement in funds</b>	<b>584</b>	<b>10,378</b>	-	<b>9,795</b>	<b>3,246</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	4,872	-	-	<b>4,872</b>	1,626
<b>Total funds carried forward</b>	<b>5,456</b>	<b>10,378</b>	-	<b>4,923</b>	<b>4,872</b>

All activities relate to continuing activities. The notes on the following pages form part of these financial statements.



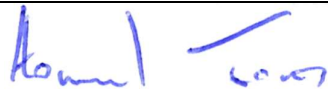
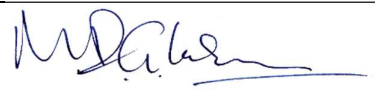
## Balance Sheet

As at 31<sup>st</sup> December 2022

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>					
Intangible assets (Note 15)	-	-	-	-	-
Tangible assets (Note 14)	-	-	-	-	-
Heritage assets (Note 16)	-	-	-	-	-
Investments (Note 17)	-	-	-	-	-
<b>Total fixed assets</b>	-	-	-	-	-
<b>Current assets</b>					
Stocks (Note 18)	-	-	-	-	-
Debtors (Note 19)	-	-	-	-	2,824
Investments (Note 17.4)	-	-	-	-	-
Cash at bank and in hand (Note 24)	12,446	-	-	12,446	8,386
<b>Total current assets</b>	<b>12,446</b>	-	-	<b>12,446</b>	<b>11,211</b>
Creditors: amounts falling due within one year (Note 20)	11,030	-	-	11,030	-
<b>Net current assets/(liabilities)</b>	<b>1,416</b>	-	-	<b>1,416</b>	<b>11,211</b>
<b>Total assets less current liabilities</b>	<b>1,416</b>	-	-	<b>1,416</b>	<b>11,211</b>
Creditors: amounts falling due after one year (Note 20)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
<b>Total net assets or liabilities</b>	<b>1,416</b>	-	-	<b>1,416</b>	<b>11,211</b>
<b>Funds of the Charity</b>					
Endowment funds (Note 27)	-	-	-	-	-
Restricted income funds (Note 27)	-	-	-	-	-
Unrestricted funds	1,416	-	-	1,416	11,211
Revaluation reserve	-	-	-	-	-
Fair value reserve	-	-	-	-	-
<b>Total funds</b>	<b>1,416</b>	-	-	<b>1,416</b>	<b>11,211</b>

Signed by two trustees on behalf of all the trustees.

Date of approval: 27 October 2023

	
Howard Jones, Chair	Martin Lawson, Treasurer



## Notes to the Financial Statements

### Note 1 – Basis of Preparation

#### Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by 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
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

#### Going concern

The charity has sufficient income from general donations to support its own costs and meets the trustees' requirements for it to be considered a going concern.

#### Changes in the period and in prior periods

The accounts present a true and fair view and no changes have been made to the accounting policies.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

### Note 2 – Accounting Policies

#### Income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; or it is more likely than not that the trustees will receive the resources; or the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met. The charity has not received any government grants in the reporting period.

The charity did not receive any government grants in the reporting period.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.



Membership subscriptions received in the nature of a gift are recognised as Donations.

No material item of deferred income has been included in the accounts.

### Note 3 – Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
<b>Donations and Legacies:</b>					
Donations and gifts	773	2,131	-	2,904	13,750
Gift Aid	12	-	-	12	120
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	255	-	-	255	255
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>1,039</b>	<b>2,131</b>	<b>-</b>	<b>3,170</b>	<b>14,124</b>
<b>Other trading activities:</b>					
Sale of items in online shop	105	-	-	105	47
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>105</b>	<b>-</b>	<b>-</b>	<b>105</b>	<b>47</b>
<b>TOTAL INCOME</b>	<b>1,144</b>	<b>2,131</b>	<b>-</b>	<b>3,275</b>	<b>14,171</b>

Sums denominated in foreign currency have been converted at source, by our payment processor, using the rate available to them. All foreign donations have been received and accounted for in Sterling.



## Note 6 – Analysis of expenditure

	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurring seeking donations	7	6	-	12	6	19	-	25
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	5	-	-	5	4	-	-	4
Staging fundraising events	450	-	-	450	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	3	-	-	3	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>464</b>	<b>6</b>	<b>-</b>	<b>470</b>	<b>10</b>	<b>19</b>	<b>-</b>	<b>29</b>
<b>TOTAL EXPENDITURE</b>	<b>464</b>	<b>6</b>	<b>-</b>	<b>470</b>	<b>10</b>	<b>19</b>	<b>-</b>	<b>29</b>

Other information:

### Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
- Grants to ACT (International)	-	11,000	869	11,869	-	10,800	-	10,800
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>11,000</b>	<b>869</b>	<b>11,869</b>	<b>-</b>	<b>10,800</b>	<b>-</b>	<b>10,800</b>

## Note 7 – Extraordinary items

Extraordinary items		This year	Last year
Description		£	£
Extraordinary item 1	Write-off of unrecoverable Paypal balance	635	-
<b>Total extraordinary items</b>		<b>635</b>	<b>-</b>

During the year the Trustees took the difficult decision to write-off the balance of their Paypal account, which has been frozen by Paypal since 2020, when used for COVID fundraising. Despite several attempts, Paypal have failed to release these funds and return them to ACT (UK).



## Note 13 – Analysis of grants paid

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

	Grants to institutions	Grants to individuals	Support costs	Total
	£			£
- Grants to ACT (International)	11,000	-	869.00	<b>11,869</b>
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	<b>11,000</b>	<b>-</b>	<b>869</b>	<b>11,869</b>

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£			£
Grant to ACT (Int)	10,080	-	-	<b>10,080</b>
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	<b>10,080</b>	<b>-</b>	<b>-</b>	<b>10,080</b>

## Note 19 – Debtors and pre-payments

	This year	Last year
	£	£
<b>Analysis of debtors</b>		
Trade debtors	-	-
Prepayments and accrued income	-	2,824.2
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>2,824</b>

## Note 20 – Creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
<b>Analysis of creditors</b>				
Accruals for grants payable	11,000	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	30	-	-	-
<b>Total</b>	<b>11,030</b>	<b>-</b>	<b>-</b>	<b>-</b>

There was an outstanding payment due to the Association for Cooperation and Transformation (International) agreed before year end, but with payment made subsequent to the year end.



## Note 24 – Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	12,446.0	8,386
Other	-	-
<b>Total</b>	<b>12,446</b>	<b>8,386</b>

The trustees recognise their responsibility to distribute funds collected, and have committed to reduce funds through distribution to beneficiaries, to reduce the cash balance to closer to the agreed minimum.

## Note 28 – Transactions with trustees and related parties

### Remuneration and benefits

In both the current period and the previous period none of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

### Expenses

The charity has paid trustees the following expenses for fulfilling their duties:

	This year	Last year
<b>Type of expenses reimbursed</b>	<b>£</b>	<b>£</b>
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Repayment of other costs paid by trustee	96	65
	-	-
<b>TOTAL</b>	<b>96</b>	<b>65</b>

*Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity*

2

1

### Related party transactions

In both the current period and the previous period none of the trustees, or entities with which they have an interest, have had any significant transactions with the charity.

**THE ASSOCIATION FOR COOPERATION AND TRANSFORMATION (UK)**

England & Wales - Charity number 1171731

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# Accounts

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Trustees' Annual Report  
& Financial Statements  
for the period  
1 January 2021 to 31 December 2021

Objectives and Activities.....	2
Achievements and Performance.....	2
Financial Review.....	3
Structure, Governance and Management .....	4
Statement of Financial Accounts .....	6
Balance Sheet.....	7
Notes to the Financial Statements.....	8

The Association for Cooperation and Transformation (UK)  
Charity registration number: 1171731



## Objectives and Activities

### Purposes of the charity

**The Association for Cooperation and Transformation (UK)** (known as “ACT (UK)”) has the following purposes set out in its constitution:

In furtherance of the Christian principles, the Object of the CIO is, for the public benefit, the relief of those in need by reason of financial hardship, ill-health, disability, unemployment, war or natural disaster and such other social or economic disadvantage, including (but not limited to) such persons living in North Africa.

### The charity's main activities

The charity seeks to inform and to raise funding for humanitarian and development projects in North Africa through:

- A regular newsletter,
- Emails to supporters of the charity,
- Updating individuals known to Trustees,
- Sales of ACT(UK) cards,
- Other fundraising activities such as concerts and coffee mornings.

The charity also seeks to network with other charities in order to publicise the needs of North Africa and to look for recruits to engage in such work.

### Working for the public benefit

In the Charity's involvement in these projects and in all its activities, the Trustees have had full regard to the guidance issued by the Charity Commission as to the public benefit.

### Grant-making

ACT (UK) has a grant-making policy, mandating the trustees to apply the funds of the charity at their discretion and in accordance with the charitable purposes and objectives of the charity. Specific clauses relate to:

- Priorities for Support,
- Principles in Determining Support,
- Applicant and Partner Due Diligence,
- Administrative and Decision-making Procedures.

## Achievements and Performance

### Main achievements this year

A decision was taken at the Trustees meeting on 5 March 2021 that the Charity's operations would need to be limited in the current year. This was because:

- Covid continued to restrict meetings in public
- The Trustees had given extensive time to a fundraising appeal related to Covid in 2020 and now had other commitments and priorities needing attention



It was therefore decided to continue to operate the Charity in accordance with its legal obligations and its Constitution, but not to seek to expand its activities.

Existing regular funding was received and processed and Trustee meetings continued; policies and procedures were updated as required, and all other administrative matters of the charity were attended to.

### **Performance against fundraising objectives**

The Charity has an objective in normal times of raising around £10,000 each year. It was not expected to be able to meet this target in 2021. However, a significant gift for a rural development project, as detailed in our financial statements, enabled the Charity comfortably to exceed this goal.

## **Financial Review**

### **The charity's position at the end of the period**

ACT (UK) was solvent and had cash reserves at the end of the financial year, despite not having engaged in any significant fund-raising activity. The trustees recognised their responsibilities in accordance with applicable law and regulation, and had prepared financial statements accordingly, being satisfied that they give a true and fair view of the state of affairs of the charity, and the incoming resources and application of those resources, including the income and expenditure, of the charity for the reporting period.

### **Reserves**

#### **Policy**

The charity has no paid staff or premises. A sum is held against any unforeseen financial risks or possible legal costs. An updated investments and reserves policy was agreed in October 2019.

The charity holds as a minimum a reserve of £2,000, this having been judged by the trustees to be a suitable minimum amount, considering the potential demands on the charity.

### **Ongoing concern**

The trustees have no concerns about the charity continuing as a going concern for the forthcoming period.

### **Principal source of funds**

The charity seeks funds from:

- Fundraising events (none in the current year),
- A supporters of ACT (UK) scheme, contributing £15/person/year,
- Donations from individuals, organisations, churches and other charities,
- Specific appeals, as warranted by the situation (as, for example, Covid-19),
- Occasional sales through an online shop.



## Structure, Governance and Management

### Structure

ACT (UK) is a Charitable Incorporated Organisation and has a CIO Foundation Constitution.

### Governance and Management

According to the Constitution, new Trustees are appointed by the existing Trustees at a properly constituted meeting. This is done with regard to the skills and experience needed by the Board of Trustees to ensure the successful functioning of the Charity.

### Trustees

The Charity is governed and managed by five Trustees. There have been no changes to the Trustees in the current year. The trustees managing the charity are:

<b>Trustee name</b>	<b>Office</b>	<b>Dates served</b> <i>(if not for whole year)</i>
Howard Jones	Chair	
Martin Lawson	Treasurer	
Ismay Green	Safeguarding Officer	
Stephen Green		
Janet Jones		

There are no corporate trustees, and no trustees hold title to any property belonging to the charity.

### Relationships with others

ACT (UK) is linked by a Memorandum of Understanding with ACT, a charity registered in Sweden and Tunisia. ACT works in association with a wide range of government departments and charities in Tunisia and provides local expertise in the use of project funds. ACT (UK) retains full control of which projects it chooses to fund and receives monitoring feedback concerning the use of funds and the achievement of project goals.

No funds are held as custodian trustees on behalf of others.

### Administrative details



Charity name	<b>The Association for Cooperation and Transformation (UK)</b>
Other name the charity uses	<b>ACT (UK)</b>
Registered charity number	<b>1171731</b>
Charity's principal address	<b>3, Overbrook Great Ayton North Yorkshire TS9 6NX</b>



## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

<b>Signature:</b>		
<b>Full name:</b>	Howard Robert Ralph Jones	Martin David Geoffrey Lawson
<b>Position:</b>	Chair	Treasurer
<b>Date:</b>	27 October 2022	27 October 2022



## Statement of Financial Accounts

(Including summary income and expenditure account)

For the year ended 31<sup>st</sup> December 2021

Recommended categories by activity	Unrestricted	Restricted	Endowment	Total funds	Prior year
	funds	income	funds		funds
	£	£	£	£	£
	F01	F02	F03	F04	F05
Income (Note 3)					
Income and endowments from:					
Donations and legacies	12,803	1,322	-	14,124	30,836
Charitable activities	-	-	-	-	-
Other trading activities	47	-	-	47	1,054
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>12,849</b>	<b>1,322</b>	<b>-</b>	<b>14,171</b>	<b>31,890</b>
Expenditure (Notes 6)					
Expenditure on:					
Raising funds	10	19	-	29	312
Charitable activities:					
- Grants to ACT (International)	-	10,800	-	10,800	28,056
Separate material expense item					
Other	95	-	-	95	430
<b>Total</b>	<b>105</b>	<b>10,819</b>	<b>-</b>	<b>10,925</b>	<b>28,798</b>
Net income/(expenditure) before tax for the reporting period	12,744	- 9,498	-	3,246	3,092
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	12,744	- 9,498	-	3,246	3,092
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	12,744	- 9,498	-	3,246	3,092
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>12,744</b>	<b>- 9,498</b>	<b>-</b>	<b>3,246</b>	<b>3,092</b>
<i>Reconciliation of funds:</i>					
Total funds brought forward	4,872	-	-	4,872	1,780
<b>Total funds carried forward</b>	<b>17,616</b>	<b>- 9,498</b>	<b>-</b>	<b>8,118</b>	<b>4,872</b>

All activities relate to continuing activities. The notes on the following pages form part of these financial statements.



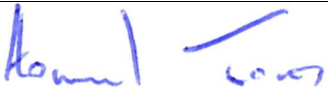
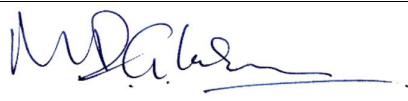
## Balance Sheet

As at 31<sup>st</sup> December 2021

		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£ F01	£ F02	£ F03	£ F04	£ F05
Fixed assets						
Intangible assets	(Note 15)	-	-	-	-	-
Tangible assets	(Note 14)	-	-	-	-	-
Heritage assets	(Note 16)	-	-	-	-	-
Investments	(Note 17)	-	-	-	-	-
<i>Total fixed assets</i>		-	-	-	-	-
Current assets						
Stocks	(Note 18)	-	-	-	-	-
Debtors	(Note 19)	2,824	-	-	2,824	2,819
Investments	(Note 17.4)	-	-	-	-	-
Cash at bank and in hand	(Note 24)	8,386	-	-	8,386	5,146
<i>Total current assets</i>		11,211	-	-	11,211	7,965
Creditors: amounts falling due within one year	(Note 20)	-	-	-	-	18
<i>Net current assets/(liabilities)</i>		11,211	-	-	11,211	7,947
<i>Total assets less current liabilities</i>		11,211	-	-	11,211	7,947
Creditors: amounts falling due after one year	(Note 20)	-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
<i>Total net assets or liabilities</i>		11,211	-	-	11,211	7,947
Funds of the Charity						
Endowment funds	(Note 27)	-	-	-	-	-
Restricted income funds	(Note 27)	-	-	-	-	-
Unrestricted funds		11,211	-	-	11,211	7,947
Revaluation reserve		-	-	-	-	-
Fair value reserve		-	-	-	-	-
<i>Total funds</i>		11,211	-	-	11,211	7,947

Signed by two trustees on behalf of all the trustees.

Date of approval 27<sup>th</sup> October 2022.

	
Howard Jones, Chair	Martin Lawson, Treasurer



## Notes to the Financial Statements

### Note 1 – Basis of Preparation

#### Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by 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
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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The charity has sufficient income from general donations to support its own costs and meets the trustees' requirements for it to be considered a going concern.

#### Changes in the period and in prior periods

The accounts present a true and fair view and no changes have been made to the accounting policies.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

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#### Income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; or it is more likely than not that the trustees will receive the resources; or the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met. The charity has not received any government grants in the reporting period.

The charity did not receive any government grants in the reporting period.

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The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.



Membership subscriptions received in the nature of a gift are recognised as Donations.

No material item of deferred income has been included in the accounts.

### Note 3 – Analysis of income

Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	
				£	£
Donations and legacies:					
Donations and gifts	1,628	12,122	-	13,750	27,811
Gift Aid	120	-	-	120	2,758
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	255	-	-	255	270
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>2,003</b>	<b>12,122</b>	<b>-</b>	<b>14,124</b>	<b>30,839</b>
Other trading activities:					
Sale of items in online shop	47	-	-	47	1,054
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>47</b>	<b>-</b>	<b>-</b>	<b>47</b>	<b>1,054</b>
<b>TOTAL INCOME</b>	<b>2,049</b>	<b>12,122</b>	<b>-</b>	<b>14,171</b>	<b>31,892</b>

Sums denominated in foreign currency have been converted at source, by our payment processor, using the rate available to them. All foreign donations have been received and accounted for in Sterling.

### Note 6 – Analysis of expenditure

Analysis	This year			Total funds	Last year			Total funds
	Unrestricted funds	Restricted income funds	Endowment funds		Unrestricted funds	Restricted income funds	Endowment funds	
Expenditure on raising funds:	£							£
Incurred seeking donations	6	19	-	25	5	291	-	296
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	4	-	-	4	4	-	-	4
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	12	-	-	12
<b>Total expenditure on raising funds</b>	<b>10</b>	<b>19</b>	<b>-</b>	<b>29</b>	<b>21</b>	<b>291</b>	<b>-</b>	<b>312</b>
<b>TOTAL EXPENDITURE</b>	<b>10</b>	<b>19</b>	<b>-</b>	<b>29</b>	<b>21</b>	<b>291</b>	<b>-</b>	<b>312</b>

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
- Grants to ACT (International)	-	10,800	-	10,800	-	28,056	-	28,056
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>10,800</b>	<b>-</b>	<b>10,800</b>	<b>-</b>	<b>28,056</b>	<b>-</b>	<b>28,056</b>



### Note 13 – Analysis of grants paid

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
- Grants to ACT (International)	10,800	-	Nil	10,800.00
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<i>Total</i>	10,800	-	-	10,800

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grant to ACT (Int)	28,056	-	-	28,056.00
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<i>Total</i>	28,056	-	-	28,056

### Note 19 – Debtors and pre-payments

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	2,824.2	2,818.6
Other debtors	-	-
<b>Total</b>	<b>2,824.2</b>	<b>2,818.6</b>

The majority of this (£2,717.5) was the submitted but unpaid HMRC Gift Aid claim for 2020, subsequently received.

### Note 20 – Creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	18	-	-
<b>Total</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>-</b>



## Note 24 – Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	8,386.3	5,146
Other	-	-
<b>Total</b>	<b>8,386</b>	<b>5,146</b>

The trustees recognise their responsibility to distribute funds collected, and have committed to reduce funds through distribution to beneficiaries, to reduce the cash balance to closer to the agreed minimum.

## Note 28 – Transactions with trustees and related parties

### Remuneration and benefits

In both the current period and the previous period none of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

### Expenses

The charity has paid trustees the following expenses for fulfilling their duties:

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Repayment of other costs paid by trustee	65	18
	-	-
<b>TOTAL</b>	<b>65</b>	<b>18</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

	1	1
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### Related party transactions

In both the current period and the previous period none of the trustees, or entities with which they have an interest, have had any significant transactions with the charity.

**THE ASSOCIATION FOR COOPERATION AND TRANSFORMATION (UK)**

England & Wales - Charity number 1171731

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# Accounts

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**Trustees' Annual Report  
for The Association for Cooperation and Transformation (UK)  
for the year of operation of the charity:  
1 January 2020 to 31 December 2020**

**Charity registered in England & Wales, no: 1171731**



## Trustees' Annual Report for the period

From 1 January 2020 To 31 December 2020

Charity name: The Association for Cooperation and Transformation (UK)

Charity registration number: 1171731

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	In furtherance of the Christian principles, the Object of the CIO is, for the public benefit, the relief of those in need by reason of financial hardship, ill-health, disability, unemployment, war or natural disaster and such other social or economical disadvantage, including (but not limited to) such persons living in North Africa.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Funding was sought (and received) for the following projects through</p> <ul style="list-style-type: none"><li>• A bi-monthly newsletter</li><li>• From emails to supporters of the charity</li><li>• From individuals known to Trustees</li><li>• Sales of ACT(UK) Christmas cards</li></ul> <p><b>Covid Response</b></p> <p>The major activity of the Charity this year was in response to Covid. In the second quarter of 2020, Tunisia entered a severe lockdown due to the pandemic. Many found themselves unable to work. The poorest had no savings to tide them over. ACT, worked with many partners, including notably a local Red Crescent (local equivalent of Red Cross) and the Ministry of Social Affairs to relieve poverty. A total of 2459 food parcels were delivered. In one area, cash vouchers were used instead of parcels. Total spending on the project was £80,000 (figure rounded as a translation of reporting in Tunisian dinars), of which ACT (UK) provided £28,056 or 34.5%.</p> <p>Funds raised in 2019 and passed to ACT on 2/1/20 were applied retrospectively to the following projects:</p> <p><b>Livelihood Project for Mothers without family support</b></p> <p>This is a project in the Nabeul area of Tunisia,</p>

		<p>which commenced in September 2017. The project offers support to mothers without income who are social outcasts. Activities include:</p> <ul style="list-style-type: none"> <li>• life-skills training for all mothers.</li> <li>• financial training for selected mothers.</li> <li>• establishing a small-scale business for selected mothers.</li> <li>• providing psychological and social support for mothers</li> </ul> <p>Projects supported in the El Kef region of Tunisia:</p> <p><b>Prison Project (El Kef and Jendouba prisons)</b></p> <ul style="list-style-type: none"> <li>• vocational training and workshops, for instance sewing and jewellery training</li> <li>• selling and marketing of products</li> <li>• psychological and social support, through group therapy and awareness sessions</li> </ul> <p>This project was halted by the Tunisian authorities without notice, explanation or right of appeal in January 2020.</p> <p><b>Funding towards ACT's central operating costs was also provided</b></p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In the Charity's involvement in these projects and in all its activities, the Trustees have had full regard to the guidance issued by the Charity Commission as to the public benefit.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<p>ACT (UK) has a grant-making policy, mandating the trustees to apply the funds of the charity at their discretion and in accordance with the charitable purposes and objectives of the charity. Specific clauses relate to:</p> <ul style="list-style-type: none"> <li>• Priorities for Support</li> <li>• Principles in Determining Support</li> <li>• Applicant and Partner Due Diligence</li> <li>• Administrative and Decision-making Procedures</li> </ul>

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>Key Result</b></p> <p>The response to Covid provided many verbal reports of families who had little to eat being helped over the three month Covid lockdown. Formal reporting confirms the provision of 2,459 food and basic hygiene parcels, and the supply of food vouchers in one area.</p> <p>This distribution targeted several of the poorest areas of the country.</p> <p><b>The Charity also continued to support the Livelihood Project:</b></p> <p>By the end of 2019, over 30 vulnerable adults had been trained in life skills and project management. Of these 30, 21 individuals went on to implement projects: These were:</p> <ul style="list-style-type: none"> <li>• 4 sheep rearing projects</li> <li>• 11 food based projects</li> <li>• 3 Artisanal handcrafts projects</li> <li>• 2 Sewing projects</li> <li>• 1 shoemaking training and production project.</li> </ul> <p>Activity in 2020 focused on visiting and offering advice and support to these projects</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	<p>The charity has an annual fundraising goal of £10,000. In person fundraising activities were mainly put on hold due to Covid. Covid led to a complete loss of income by many of the poorest families in Tunisia. An email-based fundraising campaign, using online giving tools raised a total of £28,056 which was passed on in its entirety for relief in Tunisia. Source: Bank details and transfer statements.</p> <p>An artist volunteered to produce two Christmas Card designs, which were advertised by email, newsletter, personal contact and an on-line shop. 4000 cards were produced, of which 2700 were sold. The rest will be kept for next year. Receipts were £1054 and costs were approximately £350.</p>

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The charity continues to monitor and review its financial position.</p> <p>£8,837 was transferred to ACT for work in Tunisia on 2/1/20. This represented a balance from fundraising in 2019, but was delayed by bank processes until this financial year.</p> <p>A further £28,056 was transferred to ACT in two payments (5/5/20 and 7/8/20).</p> <p>At the year end, ACT (UK) was holding £4,226 in its bank account. This included profit from the sale of Christmas cards which was yet to be allocated.</p> <p>Financial statements are attached to this report.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity has no paid staff or premises. A sum is held against any unforeseen financial risks or possible legal costs. An updated investments and reserves policy was agreed in October 2019.
Amount of reserves held	Para 1.22	£500
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>The charity seeks funds from:</p> <ul style="list-style-type: none"> <li>• Fundraising events (none in the current year)</li> <li>• A supporters of ACT (UK) scheme, contributing £15/person/year</li> <li>• Donations from individuals, churches and other charities</li> </ul>
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## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	CIO Foundation Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	According to the Constitution, new Trustees are appointed by the existing Trustees at a properly constituted meeting. This is done with regard to the skills and experience needed by the Board of Trustees to ensure the successful functioning of the Charity.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Charity is governed and managed by 5 Trustees. There have been no changes to the Trustees in the current year.
Relationship with any related parties	Para 1.51	ACT (UK) is linked by a Memorandum of Understanding with ACT, a charity registered in Sweden and Tunisia. ACT works in association with a wide range of government departments and charities in Tunisia and provides local expertise in the use of project funds. ACT (UK) retains full control of which projects it chooses to fund and receives monitoring feedback concerning the use of funds and the achievement of project goals.

### Reference and Administrative details

Charity name	The Association for Cooperation and Transformation (UK)
Other name the charity uses	ACT (UK)
Registered charity number	1171731
Charity's principal address	3, Overbrook Great Ayton North Yorkshire Postcode TS9 6NX

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Howard Jones	Chair		
2	Martin Lawson	Treasurer		
3	Ismay Green	Safeguarding Officer		
4	Stephen Green			
5	Janet Jones			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

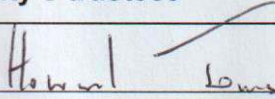
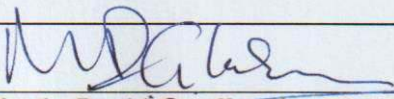
#### Name of chief executive or names of senior staff members (Optional information)

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## Declarations

The trustees declare that they have approved the trustees' report above.

#### Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Howard Robert Ralph Jones	Martin David Geoffrey Lawson
Position (eg Secretary, Chair, etc)	Chair	Treasurer

Date 31 December 2021



**Unaudited Financial Statements  
for the Association for Cooperation and Transformation (UK)  
for the financial year ending 31 December 2020**

Independently examined by  
Keith Roberts, 18 January 2022

**Reviewed and approved by the Trustees of ACT (UK)**

*Signed on behalf of the Trustees:*

**Name** Martin Lawson

**Position** Treasurer

**Signature**

A handwritten signature in blue ink, appearing to read 'M Lawson', with a horizontal line underneath.

**Date** 18-Jan-22

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACT UK

I report on the accounts for the year ended 31st December 2020.

### **Respective responsibilities of the Trustees and Independent Examiner**

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.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- 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 Trustees 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

### **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 section 130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records 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.



Keith Roberts  
18 January 2022

The Association for Cooperation and Transformation (UK)		Charity No	1171731	
		Company No		
<b>Annual accounts for the period</b>				
Period start date	<b>01/01/20</b>	To	Period end date	<b>31/12/20</b>

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	6,299	24,537	-	30,837	3,498
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	1,054	-	-	1,054	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>7,353</b>	<b>24,537</b>	<b>-</b>	<b>31,890</b>	<b>3,498</b>
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	21	291	-	312	191
Charitable activities:	S09	-	-	-	-	-
- Grants to ACT (International)			28,056	-	28,056	4,135
Separate material expense item	S10					
Other	S11	430	-	-	430	-
<b>Total</b>	S12	<b>451</b>	<b>28,347</b>	<b>-</b>	<b>28,798</b>	<b>4,326</b>
<b>Net income/(expenditure) before tax for the reporting period</b>						
	S13	6,902	- 3,810	-	3,092	- 828
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
Net gains/(losses) on investments	S15	6,902	- 3,810	-	3,092	- 828
	S16	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>						
	S17	6,902	- 3,810	-	3,092	- 828
<b>Transfers between funds</b>						
	S18	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S19	-	-	-	-	-
Other gains/(losses)	S20	-	-	-	-	-
	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	<b>6,902</b>	<b>- 3,810</b>	<b>-</b>	<b>3,092</b>	<b>- 828</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	4,872	-	-	4,872	5,700
<b>Total funds carried forward</b>	S24	<b>11,774</b>	<b>- 3,810</b>	<b>-</b>	<b>7,964</b>	<b>4,872</b>

## Section B Balance sheet

	Guidance Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	-	-	-	-	-
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	2,819	-	-	2,819	1,400
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	5,146	-	-	5,146	11,843
<b>Total current assets</b>	B10	7,964	-	-	7,964	13,242
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	-	-	-	-	8,370
<b>Net current assets/(liabilities)</b>	B12	7,964	-	-	7,964	4,872
<b>Total assets less current liabilities</b>	B13	7,964	-	-	7,964	4,872
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	7,964	-	-	7,964	4,872
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	7,964	-	-	7,964	4,872
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
<b>Total funds</b>	B22	7,964	-	-	7,964	4,872

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval
Howard Jones	19/01/2022

Signature of director authenticating accounts being sent to Companies House

Signature	Date
	19/10/2022
	Print name

## Note 1 Basis of preparation

***This section should be completed by all charities .***

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by 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
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

***The charity has sufficient income from general donations to support its own costs and meets the trustees' requirements for it to be considered a going concern.***

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*

No\*

\* -Tick as appropriate

***Please disclose:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	
<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i></b>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	

## Note 2

## Accounting policies

## 2.2 INCOME

## Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓	✓	✓

## Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓	✓	✓

## Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓	✓	✓

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓	✓	✓

## Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
✓	✓	✓

## Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓	✓	✓

## Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓	✓	✓

## Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
✓	✓	✓

## Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
✓	✓	✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
✓	✓	✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
✓	✓	✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
✓	✓	✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
✓	✓	✓

## Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
✓	✓	✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
✓	✓	✓

## Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓	✓	✓

## Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓	✓	✓

## Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
✓	✓	✓

<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		✓	✓	✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		✓	✓	✓
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		✓	✓	✓
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		✓	✓	✓
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		✓	✓	✓
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		✓	✓	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		✓	✓	✓
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		✓	✓	✓
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		✓	✓	✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓	✓	✓
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓	✓	✓
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓	✓	✓
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		✓	✓	✓
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		✓	✓	✓
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes*	No*	N/a*
		✓	✓	✓
	The depreciation rates and methods used are disclosed in note 14.			
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
		✓	✓	✓
	They are valued at cost.	Yes*	No*	N/a*
		✓	✓	✓
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		✓	✓	✓
	They are valued at cost.	Yes*	No*	N/a*
		✓	✓	✓
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		✓	✓	✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		✓	✓	✓
<b>Stocks and work in</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or	Yes*	No*	N/a*

**progress**

net realisable value.

✓	✓	✓
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Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes*	No*	N/a*
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
✓	✓	✓

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
✓	✓	✓

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*	No*	N/a*
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
✓	✓	✓

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

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Note 3		Income				
Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	3,274	24,537	-	27,811	3,273
	Gift Aid	2,756	-	-	2,756	70
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	270	-	-	270	285
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	6,299	24,537	-	30,837	3,628
<b>Charitable activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other trading activities:</b>	Sale of items in online shop	1,054	-	-	1,054	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	1,054	-	-	1,054	-
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
		<b>Total</b>	-	-	-	-
<b>TOTAL INCOME</b>		7,353	24,537	-	31,890	3,628

**Other information:**

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Sums denominated in foreign currency have been converted at source, by our payment processor, using the rate available to them. All foreign donations have been received and accounted for in Sterling.

**Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).**

Sums denominated in foreign currency have been converted at source, by our payment processor, using the rate available to them. All foreign donations have been received and accounted for in Sterling.

## Note 6 Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurring seeking donations	5	291	-	296	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	4	-	-	4	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	12	-	-	12	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>21</b>	<b>291</b>	<b>-</b>	<b>312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure on charitable activities:</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>21</b>	<b>291</b>	<b>-</b>	<b>312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
- Grants to ACT (International)	-	28,056	-	28,056	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	-	28,056	-	28,056	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

## Section C

## Notes to the accounts

(cont)

## Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

## This year:

## 13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
- Grants to ACT (International)	28,056	-	Nil	<b>28,056.00</b>
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	<b>28,056</b>	<b>-</b>	<b>-</b>	<b>28,056</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

## 13.2 Grants made to institutions

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	<a href="http://www.actdev.org">www.actdev.org</a>
		<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
The Association for Cooperation and Transformation	Covid-19 appeal in Tunisia	28,056
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>28,056</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>28,056</b>

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Grant to ACT (Int)	13,222.00	-	-	13,222.00
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	<b>13,222</b>	<b>-</b>	<b>-</b>	<b>13,222</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.4 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

Yes	<a href="http://www.actdev.org">www.actdev.org</a>
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
The Association for Cooperation and Transformation	Projects	12,972
The Association for Cooperation and Transformation	General funds	250
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>13,222</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>13,222</b>

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	-	
Prepayments and accrued income	2,819.0	1,400.0
Other debtors	-	
<b>Total</b>	<b>2,819.0</b>	<b>1,400.0</b>

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

### 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	8,352	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	18	-	-
<b>Total</b>	-	<b>8,370</b>	-	-

### 20.2 Deferred income

Please complete this note if the charity has deferred

Please explain the reasons why income is deferred.

This year	Last year

#### Movement in deferred income account

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
5,146	11,843
-	-
5,146	11,843

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*


Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*


**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

--

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	51
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	<b>-</b>	<b>51</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

	2
--	---

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

**This year**

There have been no related party transactions in the reporting period (True or False)

**TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

**Last year**

There have been no related party transactions in the reporting period (True or False)

**TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*