



**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



CHARITY COMMISSION
FOR ENGLAND AND WALES

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">• A bi-monthly newsletter• From emails to supporters of the charity• From individuals known to Trustees• Sales of ACT(UK) Christmas cards <p>Covid Response</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>Livelihood Project for Mothers without family support</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"> • life-skills training for all mothers. • financial training for selected mothers. • establishing a small-scale business for selected mothers. • providing psychological and social support for mothers <p>Projects supported in the El Kef region of Tunisia:</p> <p>Prison Project (El Kef and Jendouba prisons)</p> <ul style="list-style-type: none"> • vocational training and workshops, for instance sewing and jewellery training • selling and marketing of products • psychological and social support, through group therapy and awareness sessions <p>This project was halted by the Tunisian authorities without notice, explanation or right of appeal in January 2020.</p> <p>Funding towards ACT's central operating costs was also provided</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"> • Priorities for Support • Principles in Determining Support • Applicant and Partner Due Diligence • Administrative and Decision-making Procedures

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>Key Result</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>The Charity also continued to support the Livelihood Project:</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"> • 4 sheep rearing projects • 11 food based projects • 3 Artisanal handcrafts projects • 2 Sewing projects • 1 shoemaking training and production project. <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 risk s 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"> • Fundraising events (none in the current year) • A supporters of ACT (UK) scheme, contributing £15/person/year • Donations from individuals, churches and other charities
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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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Howard Jones	Chair		
2	Martin Lawson	Treasurer		
3	Ismay Green	Safeguarding Officer		
4	Stephen Green			
5	Janet Jones			
6				
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16				
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18				
19				
20				

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

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

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

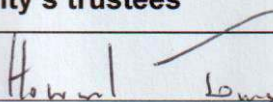
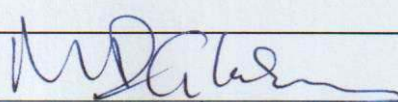
Name of chief executive or names of senior staff members (Optional information)

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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 long horizontal line extending to the right.

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			
Annual accounts for the period					
Period start date	01/01/20	To	Period end date	31/12/20	

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

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
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	-	-	-	-	-
Total	S07	7,353	24,537	-	31,890	3,498
Expenditure (Notes 6)						
Expenditure on:						
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	-
Total	S12	451	28,347	-	28,798	4,326
Net income/(expenditure) before tax for the reporting period						
Tax payable	S13	6,902	- 3,810	-	3,092	- 828
	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
Net gains/(losses) on investments	S15	6,902	- 3,810	-	3,092	- 828
	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	6,902	- 3,810	-	3,092	- 828
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	6,902	- 3,810	-	3,092	- 828
Reconciliation of funds:						
Total funds brought forward	S23	4,872	-	-	4,872	5,700
Total funds carried forward	S24	11,774	- 3,810	-	7,964	4,872

Section B Balance sheet

	Guidance Note					
		Unrestricted	Restricted	Endowment	Total this	Total last
		funds	income	funds	year	year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
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
Total current assets	B10	7,964	-	-	7,964	13,242
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	8,370
Net current assets/(liabilities)	B12	7,964	-	-	7,964	4,872
Total assets less current liabilities	B13	7,964	-	-	7,964	4,872
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	7,964	-	-	7,964	4,872
Funds of the Charity						
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	-	-	-	-	-
Total funds	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.*

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* -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:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<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>	

1.4 Changes to accounting estimates

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

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

Please disclose:

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

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

Please disclose:

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

Section C		Notes to the accounts	(cont)			
Note 2		Accounting policies				
2.2 INCOME						
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when:					
	<ul style="list-style-type: none">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*		
		✓	✓	✓		

Income from membership subscriptions	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*
		✓	✓	✓
Settlement of insurance claims	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*
		✓	✓	✓
Investment gains and losses	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*
		✓	✓	✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	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*
		✓	✓	✓
Governance and support costs	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*
		✓	✓	✓
Grants with performance conditions	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*
		✓	✓	✓
Grants payable without performance conditions	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*
		✓	✓	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓	✓	✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓	✓	✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓	✓	✓
Provisions for liabilities	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*
		✓	✓	✓
Basic financial instruments	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*
		✓	✓	✓
2.4 ASSETS				
Tangible fixed assets for use by charity	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.			
Intangible fixed assets	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*
		✓	✓	✓
Heritage assets	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*
		✓	✓	✓
Investments	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*
		✓	✓	✓
Stocks and work in	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.

<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
-------------------------------------	-------------------------------------	-------------------------------------

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

--

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	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	-	-	-	-	-
Total		6,299	24,537	-	30,837	3,628
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:	Sale of items in online shop	1,054	-	-	1,054	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		1,054	-	-	1,054	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other:	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	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		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.

Section C

Notes to the accounts

(cont)

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
Expenditure on raising funds:	£				£			
Incurred seeking donations	5	291	-	296	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred 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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	21	291	-	312	-	-	-	-
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	-	-	-	-	-	-	-	-
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	21	291	-	312	-	-	-	-

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	-	-	-	-	-	-	-	-
Total	-	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	28,056.00
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	28,056	-	-	28,056

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

13.2 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	www.actdev.org
		Provide details below

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

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	-	-	-	-
Total	13,222	-	-	13,222

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	www.actdev.org
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
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		13,222
Other unanalysed grants		-
TOTAL GRANTS PAID		13,222

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

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

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

	This year £	Last year £
	-	
	2,819.0	1,400.0
	-	
Total	2,819.0	1,400.0

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)

Trade debtors

Prepayments and accrued income

Other debtors

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

Section C**Notes to the accounts****(cont)****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	-	-
Total	-	8,370	-	-

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)
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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

This year £	Last year £
-	-
-	-
5,146	11,843
-	-
5,146	11,843

Section C
Notes to the accounts
(cont)
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):	-	-
	-	-
TOTAL	-	51

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.