



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

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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

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:

Trustee name	Office	Dates served <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 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	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>
Reconciliation of funds:					
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.



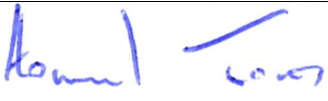
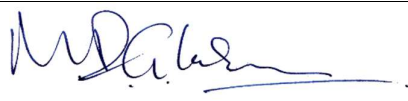
## Balance Sheet

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

		Restricted			Total this year £ F04	Total last year £ F05
		Unrestricted funds £ F01	income funds £ F02	Endowment funds £ F03		
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.

#### 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

Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
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				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	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

Trade debtors

Prepayments and accrued income

Other debtors

	This year £	Last year £
	-	
	2,824.2	2,818.6
	-	
<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

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

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	18	-	-
<b>Total</b>	<b>18</b>	<b>-</b>	<b>-</b>



## 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 £
-	-
-	-
8,386.3	5,146
-	-
8,386	5,146

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
	-	-
TOTAL	65	18

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.