



Trustees' Annual Report & Financial Statements for the period 1 January 2023 to 31 December 2023

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

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 40th 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:

Trustee name	Office	Dates served (if not for whole year)
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	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 TS9 6NX



Declarations

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

Signed on behalf of the charity’s trustees:

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



Statement of Financial Accounts

(Including summary income and expenditure account)

For the year ended 31st December 2023

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

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




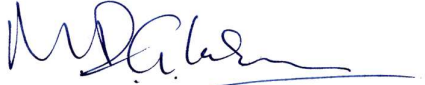
Balance Sheet

As at 31st December 2023

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

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
				£	£
Donations and Legacies:					
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	-	-	-	-	-
Total	750	1,500	-	2,250	3,170
Other trading activities:					
Sale of items in online shop	88	-	-	88	105
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	88	-	-	88	105
TOTAL INCOME	838	1,500	-	2,338	3,275

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
Expenditure on raising funds:				£				£
Incurred seeking donations	6	-	-	6	7	6	-	12
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	5	-	-	5	5	-	-	5
Staging fundraising events	-	-	-	-	450	-	-	450
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	3	-	-	3
Total expenditure on raising funds	11	-	-	11	464	6	-	470
TOTAL EXPENDITURE	11	-	-	11	464	6	-	470

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	-	-	-	-	-	-	-	-
Total	-	-	590	590	-	11,000	869	11,869

Note 7 – Extraordinary items

Extraordinary items	Description	This year	Last year
		£	£
Extraordinary item 1			635
Total extraordinary items		-	635

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	-	-	-	-
Total	-	-	590	590

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	-	-	-	-
Total	11,000	-	869	11,869

Note 19 – Debtors and pre-payments

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

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
	£	£	£	£
Analysis of creditors				
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	-	-
Total	85	11,030	-	-

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	-
Total	3,222	12,446

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 o	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
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			-	1,500	-	-	-	1,500

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 o	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	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			1,322	2,131	3,453	-	-	-

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:

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

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.