

ACTS CHURCHES UK

England & Wales · Charity number 1180478

Details

Status Registered

Legal form Charitable company

Company number [11140822](#)

Registered 2018-10-29

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

Contact

Address Suite 4
45-47 Monument Hill
Weybridge
Surrey
KT13 8RN

Phone 01932922001

Email accounts@equippers.co.uk

Website <http://www.actschurches.org.uk/>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE FOR THE BENEFIT OF THE PUBLIC (THE "OBJECTS");(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND(B) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT

Activities: ACTS Churches is the apostolic covering for a growing number of churches in the UK and Europe. These churches provide a bible based, spirit-filled, mission focused environment for people to grow and connect with Jesus Christ. ACTS is a fledgling movement that is all about adding value to leaders and their churches. We do this through personal coaching, monthly gatherings and conferences.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£25,042	£15,632	-	-
2023-12-31	£37,287	£53,736	-	-
2022-12-31	£38,921	£41,236	-	-
2021-12-31	£47,530	£40,842	-	-
2020-12-31	£37,271	£36,137	-	-

Trustees

Name	Role	Appointed
Adriano Schoeps		2024-06-06
Barry James Roberts		2025-09-10
MARK PHILIP COLLARD		2018-01-09
Samuel Monk		2019-02-12

ACTS CHURCHES UK

England & Wales - Charity number 1180478

Accounts

Charity registration number 1180478 (England and Wales)

Company registration number 11140822

ACTS CHURCHES UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



Caladine
Chartered Certified Accountants

ACTS CHURCHES UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M P Collard Mr S Monk Mr A Schoeps	(Appointed 6 June 2024)
Secretary	Mrs S Gordon	
Charity number (England and Wales)	1180478	
Company number	11140822	
Principal address	Suite 4 45-47 Monument Hill Weybridge Surrey KT13 8RN	
Registered office	Suite 4 45-47 Monument Hill Weybridge Surrey KT13 8RN	
Independent examiner	Colin Dadswell FCA FCCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

ACTS CHURCHES UK

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ACTS CHURCHES UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Charity's objects are to advance the Christian Faith for the public benefit and to fulfil other exclusively charitable purposes connected with the charitable work of the charity - in particular by assisting local churches of the movement in promoting and preaching the Word of God, by making provision for and supporting such charities within the United Kingdom or world as the trustees think fit, and by carrying on educational works of a Christian nature. There has been no change in these during the year.

The mission of the charity is "Impacting our world for Christ through partnerships of effective local churches and ascension ministries". To this end, Acts Churches UK acts as an umbrella organisation for a number of churches in the UK. It exists to offer a space for networking and developing relationships between pastors and churches within the Acts movement.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

In 2024, leaders from within Acts Churches UK joined together with others from across the globe to attend the Apostolic World Conference in New Zealand, with the aim of fostering greater connection between national Apostolic movements around the world. Acts leaders also attended the 3rd Shout Europe Conference, held in the UK in July 2024, where they were able to connect with other leaders from across the Acts movement.

Church development continues to be a focus of the charity. In 2024 this included supporting an Acts church as it transitioned from JD Church to Equippers Church Swindon. Edge Church Bristol, who have around 400 people attending their Sunday morning service, also transitioned to become an Equippers church and joined Acts Churches UK.

Other churches within the movement have also seen advancement within 2024. Equippers Church is pursuing the purchase of a large 400 seater Hall for its Weybridge location and its West London location will be moving to a new venue early in 2025, in order to secure a more accessible and visible presence in the heart of West London.

During 2024 we were excited to see steps being taken towards two new church plants which will be part of the Acts Churches movement; one in Birmingham, UK and the other in Braga, Portugal. Teams are being put in place and both locations will begin interest nights and then regular church gatherings in 2025.

Funds were also used to help develop and disciple other Acts Churches UK leaders and support their attendance at wider leadership gatherings. We continue to identify and ordain new Acts accredited pastors.

Church development and the connection of national Apostolic leadership teams will continue to be a focus in 2025 including supporting the ongoing work of new and growing Acts churches and emerging leaders.

Financial review

There was a surplus of £9,410 for the year (2023: deficit of £16,449). Total reserves carried forward were £36,556 (2023: £27,146).

ACTS CHURCHES UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee incorporated on 8 January 2018. Activities commenced with the transfer of Assets from the unincorporated trust Acts Churches UK registered charity No. 1135429 on the 6th February 2019.

The Trustees are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M P Collard

Mr S Monk

Mr D Bird

Mr A Schoeps

(Resigned 6 June 2024)

(Appointed 6 June 2024)

Recruitment and appointment of trustees

None of the Trustees has any beneficial interest in the company. All of the Trustees of the Trust are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.



Mr M P Collard

Trustee

Date:

10/9/25

ACTS CHURCHES UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees, who are also the directors of Acts Churches UK for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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ACTS CHURCHES UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTS CHURCHES UK

I report to the Trustees on my examination of the financial statements of Acts Churches UK (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Colin Dadswell FCA FCCA DChA

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

16 September 2025

ACTS CHURCHES UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	3	25,042	29,607	7,680	37,287
		<u>25,042</u>	<u>29,607</u>	<u>7,680</u>	<u>37,287</u>
Total income		<u>25,042</u>	<u>29,607</u>	<u>7,680</u>	<u>37,287</u>
		<u><u>25,042</u></u>	<u><u>29,607</u></u>	<u><u>7,680</u></u>	<u><u>37,287</u></u>
Expenditure on:					
Charitable activities	4	15,632	46,056	7,680	53,736
		<u>15,632</u>	<u>46,056</u>	<u>7,680</u>	<u>53,736</u>
Total expenditure		<u>15,632</u>	<u>46,056</u>	<u>7,680</u>	<u>53,736</u>
		<u><u>15,632</u></u>	<u><u>46,056</u></u>	<u><u>7,680</u></u>	<u><u>53,736</u></u>
Net income/(expenditure) and movement in funds		9,410	(16,449)	-	(16,449)
Reconciliation of funds:					
Fund balances at 1 January 2024		27,146	43,595	-	43,595
		<u>27,146</u>	<u>43,595</u>	<u>-</u>	<u>43,595</u>
Fund balances at 31 December 2024		<u>36,556</u>	<u>27,146</u>	<u>-</u>	<u>27,146</u>
		<u><u>36,556</u></u>	<u><u>27,146</u></u>	<u><u>-</u></u>	<u><u>27,146</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ACTS CHURCHES UK

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Trade and other receivables	11	11,384		6,725	
Cash at bank and in hand		31,569		25,413	
		<u>42,953</u>		<u>32,138</u>	
Current liabilities	12	(6,397)		(4,992)	
Net current assets			<u>36,556</u>		<u>27,146</u>
The funds of the Charity					
Unrestricted funds	13		36,556		27,146
			<u>36,556</u>		<u>27,146</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 8/9/25



Mr M P Collard
Trustee

Company registration number 11140822 (England and Wales)

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Company information

Acts Churches UK is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 4, 45-47 Monument Hill, Weybridge, Surrey, KT13 8RN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements the trustees have reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting policies in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Fees and Donations

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Donations and gifts	8,427	5,866	2,489	8,355
Levies and registration fees	16,615	23,741	5,191	28,932
	<u>25,042</u>	<u>29,607</u>	<u>7,680</u>	<u>37,287</u>
Donations and gifts				
Gifts	4,154	3,587	2,489	6,076
Other	4,273	2,279	-	2,279
	<u>8,427</u>	<u>5,866</u>	<u>2,489</u>	<u>8,355</u>

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Expenditure on charitable activities

	Charitable Activities	Charitable Activities
	2024	2023
	£	£
Direct costs		
Acts Travel	5,260	23,573
Acts Apostolic Pastors Events	3,616	8,481
Events	-	1,576
Hospitality	-	47
Church Development - Travel	-	4,905
Church Development - Acts Europe	1,068	-
	<u>9,944</u>	<u>38,582</u>
Grant funding of activities (see note 5)	-	11,466
Share of support and governance costs (see note 6)		
Support	1,975	2,008
Governance	3,713	1,680
	<u>15,632</u>	<u>53,736</u>
Analysis by fund		
Unrestricted funds	15,632	46,056
Restricted funds	-	7,680
	<u>15,632</u>	<u>53,736</u>

5 Grants payable

	Charitable Activities	Charitable Activities
	2024	2023
	£	£
Grants to institutions:		
Church Development	-	10,966
Grants to individuals	-	500
	<u>-</u>	<u>11,466</u>

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Support costs	Support costs £	Governance costs £	Total Support costs 2024 £	Governance costs £	Total 2023 £
Administration fees	1,975	-	1,975	1,164	1,164
Bank Charges	-	-	-	844	844
Audit fees	-	720	720	-	720
Accountancy and Independent Examination	-	1,020	1,020	-	960
Legal and professional	-	1,973	1,973	-	-
	<u>1,975</u>	<u>3,713</u>	<u>5,688</u>	<u>2,008</u>	<u>3,688</u>
<u>Analysed between</u>					
Charitable activities	<u>1,975</u>	<u>3,713</u>	<u>5,688</u>	<u>2,008</u>	<u>3,688</u>

7 Net movement in funds	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>720</u>	<u>720</u>

8 Trustees

There were no Trustees' donations to the charity during the year (2023: £600) .

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

9 Employees	2024 Number	2023 Number
The average monthly number of employees during the year was:		
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11	Trade and other receivables		
		2024	2023
		£	£
	Amounts falling due within one year:		
	Trade receivables	5,069	750
	Other receivables	6,315	2,432
	Prepayments and accrued income	-	3,543
		<u>11,384</u>	<u>6,725</u>
		<u><u>11,384</u></u>	<u><u>6,725</u></u>
12	Current liabilities		
		2024	2023
		£	£
	Trade payables	4,657	3,312
	Accruals and deferred income	1,740	1,680
		<u>6,397</u>	<u>4,992</u>
		<u><u>6,397</u></u>	<u><u>4,992</u></u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Church Development	2,124	8,427	(6,657)	3,894
General funds	25,022	16,615	(8,975)	32,662
	<u>27,146</u>	<u>25,042</u>	<u>(15,632)</u>	<u>36,556</u>
	<u><u>27,146</u></u>	<u><u>25,042</u></u>	<u><u>(15,632)</u></u>	<u><u>36,556</u></u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Church Development	(961)	5,866	(4,905)	-
General funds	44,556	23,741	(41,151)	27,146
	<u>43,595</u>	<u>29,607</u>	<u>(46,056)</u>	<u>27,146</u>
	<u><u>43,595</u></u>	<u><u>29,607</u></u>	<u><u>(46,056)</u></u>	<u><u>27,146</u></u>

Church Development Fund

A fund to support Church planting initiatives in the UK and Europe or to support churches with significant growth potential which are currently in a fledgling state.

The opening balance at 1 January 2024 has been restated to reflect the true position.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 Related party transactions

During the year the Charity received income from the following organisations related to Trustees:

Equippers Church: income from levies of £9,458; Mark Collard is trustee of both
Equippers Church Essex: income from levies of £3,447; Mark Collard is a trustee of both
Equippers Church Bristol: income from levies of £2,155; Mark Collard and Sam Monk are trustees of both
Equippers Church Swindon: income from levies of £2,400; Mark Collard and Adriano Schoeps are trustees of both

During the year the Charity paid the total of £3,159 to Equippers Church. This amount covered travel, events and administration expenses.

ACTS CHURCHES UK

England & Wales - Charity number 1180478

Accounts

Charity registration number 1180478

Company registration number 11140822 (England and Wales)

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ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023



Caladine
Chartered Certified Accountants

ACTS CHURCHES UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M P Collard Mr S Monk Mr D Bird
Secretary	Mrs S Gordon
Charity number	1180478
Company number	11140822
Principal address	Suite 4 45-47 Monument Hill Weybridge Surrey KT13 8RN
Registered office	Suite 4 45-47 Monument Hill Weybridge Surrey KT13 8RN
Independent examiner	Colin Dadswell FCA FCCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

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The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Charity's objects are to advance the Christian Faith for the public benefit and to fulfil other exclusively charitable purposes connected with the charitable work of the charity - in particular by assisting local churches of the movement in promoting and preaching the Word of God, by making provision for and supporting such charities within the United Kingdom or world as the trustees think fit, and by carrying on educational works of a Christian nature. There has been no change in these during the year.

The mission of the charity is "Impacting our world for Christ through partnerships of effective local churches and ascension ministries". To this end, Acts Churches UK acts as an umbrella organisation for a number of churches in the UK. It exists to offer a space for networking and developing relationships between pastors and churches within the Acts movement.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Acts Churches UK held a number of successful events for leaders during the year, with the aim of fostering greater connection between national Apostolic movements around the world.

In November 2023, the Global Apostolic National Leaders Forum took place in Woking, Surrey. The speakers at the event were Ps Steven Graham, Ps Ivan Park and Ps Aaron Ami-Narh. In total, leaders from 11 national Apostolic movements around the world attended this event.

Church development continues to be a focus of the charity. To this end, the charity sows financially into new church plants, or into churches in a fledgling state which are showing significant promise.

Church development and the connection of national Apostolic leadership teams will continue to be a focus in 2024.

During 2023, Acts Churches UK sowed £2,000 into Equippers Church Budapest, to support the ongoing work of the church and £3,977 to the venue used by Equippers Kolkata, towards the hire of the venue used for their Sunday Church services. Acts Churches UK supported emerging leaders from Equippers Church Ghana through sponsorship totalling £4,989 for their attendance at Shout Conference New Zealand 2024.

Financial review

There was a deficit of £16,449 for the year (2022: deficit of £2,315). Total reserves carried forward were £27,146 (2022: £45,910).

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

ACTS CHURCHES UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Major risks

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee incorporated on 8 January 2018. Activities commenced with the transfer of Assets from the unincorporated trust Acts Churches UK registered charity No. 1135429 on the 6th February 2019.

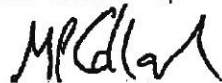
The Trustees are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M P Collard
Mr S Monk
Mr D Bird

Recruitment and appointment of trustees

None of the Trustees has any beneficial interest in the company. All of the Trustees of the Trust are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.



Mr M P Collard
Trustee

6 June 2024

ACTS CHURCHES UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees, who are also the directors of Acts Churches UK for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ACTS CHURCHES UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTS CHURCHES UK

I report to the Trustees on my examination of the financial statements of Acts Churches UK (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

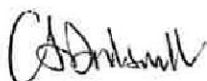
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Colin Dadswell FCA FCCA DChA

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 6 June 2024

ACTS CHURCHES UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	29,607	7,680	37,287	35,176	3,745	38,921
Charitable activities	4	46,056	7,680	53,736	37,491	3,745	41,236
Net expenditure and movement in funds		(16,449)	-	(16,449)	(2,315)	-	(2,315)
Reconciliation of funds:							
Fund balances at 1 January 2023		43,595	-	43,595	45,910	-	45,910
Fund balances at 31 December 2023		27,146	-	27,146	43,595	-	43,595

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ACTS CHURCHES UK

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Trade and other receivables	10	6,725		11,684	
Cash at bank and in hand		25,413		38,307	
		<u>32,138</u>		<u>49,991</u>	
Current liabilities	11	4,992		6,396	
Net current assets			<u>27,146</u>		<u>43,595</u>
The funds of the Charity					
Unrestricted funds			<u>27,146</u>		<u>43,595</u>
			<u>27,146</u>		<u>43,595</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 6 June 2024



Mr M P Collard
Trustee

Company registration number 11140822 (England and Wales)

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Company information

Acts Churches UK is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 4, 45-47 Monument Hill, Weybridge, Surrey, KT13 8RN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements the trustees have reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting policies in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Fees and Donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	5,866	2,489	8,355	7,195	3,745	10,940
Levies and registration fees	23,741	5,191	28,932	27,981	-	27,981
	<u>29,607</u>	<u>7,680</u>	<u>37,287</u>	<u>35,176</u>	<u>3,745</u>	<u>38,921</u>
Donations and gifts						
Gifts	3,587	2,489	6,076	2,996	3,745	6,741
Other	2,279	-	2,279	4,199	-	4,199
	<u>5,866</u>	<u>2,489</u>	<u>8,355</u>	<u>7,195</u>	<u>3,745</u>	<u>10,940</u>

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Expenditure on charitable activities

	Charitable Activities 2023 £	Charitable Activities 2022 £
Direct costs		
Acts Travel	23,573	10,577
Acts Apostolic Pastors Events	8,481	5,384
Events	1,576	9,493
Hospitality	47	729
Church development - travel	4,905	3,241
Church development - Acts Europe	-	3,556
	<u>38,582</u>	<u>32,980</u>
Grant funding of activities (see note 5)	11,466	5,125
Share of support and governance costs (see note 6)		
Support	2,008	1,571
Governance	1,680	1,560
	<u>53,736</u>	<u>41,236</u>
Analysis by fund		
Unrestricted funds	46,056	37,491
Restricted funds	7,680	3,745
	<u>53,736</u>	<u>41,236</u>

5 Grants payable

	Charitable Activities 2023 £	Charitable Activities 2023 £
Grants to institutions:		
Church Development	10,966	5,000
Other	-	125
	<u>10,966</u>	<u>5,125</u>
Grants to individuals	500	-
	<u>11,466</u>	<u>5,125</u>

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Support costs

	Support costs £	Governance costs £	Total Support costs 2023 £	Governance costs £	Total 2022 £
Administration fees	1,164	-	1,164	1,223	1,223
Bank Charges	844	-	844	348	348
Accountancy and Independent Examination	-	1,680	1,680	-	1,560
	<u>2,008</u>	<u>1,680</u>	<u>3,688</u>	<u>1,571</u>	<u>3,131</u>
<u>Analysed between</u> Charitable activities	<u>2,008</u>	<u>1,680</u>	<u>3,688</u>	<u>1,571</u>	<u>3,131</u>

7 Trustees

There were no Trustees' donations to the charity during the year (2022: £600) .

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Trade and other receivables

	2023 £	2022 £
Amounts falling due within one year:		
Trade receivables	750	4,501
Other receivables	2,432	-
Prepayments and accrued income	3,543	7,183
	<u>6,725</u>	<u>11,684</u>

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Current liabilities

	2023 £	2022 £
Trade payables	3,312	4,836
Accruals and deferred income	1,680	1,560
	<u>4,992</u>	<u>6,396</u>

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
Church Development	(961)	5,866	(4,905)	-	-
General funds	44,556	23,741	(41,151)	-	27,146
	<u>43,595</u>	<u>29,607</u>	<u>(46,056)</u>	<u>-</u>	<u>27,146</u>

Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
Church Development	10,491	7,195	(11,797)	(6,850)	(961)
Leadership Development	250	-	(250)	-	-
General funds	35,169	27,981	(25,444)	6,850	44,556
	<u>45,910</u>	<u>35,176</u>	<u>(37,491)</u>	<u>-</u>	<u>43,595</u>

Church Development Fund

A fund to support Church planting initiatives in the UK and Europe or to support churches with significant growth potential which are currently in a fledgling state.

Leadership Development Support

A fund to support consulting, training and mentoring of leaders and management teams of churches connected with Acts Churches UK.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Related party transactions

During the year the Charity received income from the organisations of which Mark Collard is a trustee:

Equippers Church: income from levies of £9935

Equippers Church Essex: income from levies of £2917

JD Church: income from levies of £2400

During the year the Charity paid the total of £7004 to Equippers Church. This amount covered travel, events and administration expenses.

ACTS CHURCHES UK

England & Wales - Charity number 1180478

Accounts

Charity registration number 1180478

Company registration number 11140822 (England and Wales)

ACTS CHURCHES UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022



Caladine
Chartered Certified Accountants

ACTS CHURCHES UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M P Collard Mr S Monk Mr D Bird
Secretary	Miss S C R Drummond
Charity number	1180478
Company number	11140822
Principal address	Suite 4 45-47 Monument Hill Weybridge Surrey KT13 8RN
Registered office	Suite 4 45-47 Monument Hill Weybridge Surrey KT13 8RN
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

ACTS CHURCHES UK

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ACTS CHURCHES UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Charity's objects are to advance the Christian Faith for the public benefit and to fulfil other exclusively charitable purposes connected with the charitable work of the charity - in particular by assisting local churches of the movement in promoting and preaching the Word of God, by making provision for and supporting such charities within the United Kingdom or world as the trustees think fit, and by carrying on educational works of a Christian nature. There has been no change in these during the year.

The mission of the charity is "Impacting our world for Christ through partnerships of effective local churches and ascension ministries". To this end, Acts Churches UK acts as an umbrella organisation for a number of churches in the UK. It exists to offer a space for networking and developing relationships between pastors and churches within the Acts movement.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Acts Churches UK held a number of successful events for leaders during the year, with the aim of fostering greater connection between national Apostolic movements around the world. In April 2022, the Apostolic National Leaders Forum for UK and European leaders took place. This was a hybrid event with leaders either attending virtually or in-person at the venue in Woking, Surrey. In total, leaders from 10 countries were part of this event.

In November 2022, the Global Apostolic National Leaders Forum took place in Woking, Surrey. The guest speaker for this event was Pastor Michael Maiden. In total, leaders from 11 national Apostolic movements around the world attended this event.

Church development continues to be a focus of the charity. To this end, the charity sows financially into new church plants, or into churches in a fledgling state which are showing significant promise. During 2022, Acts Churches UK sowed £5,000 into Equippers Church Ghana, an emerging church which is having a significant impact. Equippers Church Ghana completed its church building project during 2022, and Bruce Monk was able to travel to Ghana to be present at the official launch of the building.

Church development and the connection of national Apostolic leadership teams will continue to be a focus in 2023.

Financial review

There was a deficit for the year on activities of £2,315 (2021: surplus of £6,688). Total reserves carried forward were £43,595 (2021: £45,910).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ACTS CHURCHES UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The Charity is a company limited by guarantee incorporated on 8 January 2018. Activities commenced with the transfer of Assets from the unincorporated trust Acts Churches UK registered charity No. 1135429 on the 6th February 2019.

The Trustees are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M P Collard

Mr S Monk

Mr D Bird

None of the Trustees has any beneficial interest in the company. All of the Trustees of the Trust are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.



Mr M P Collard

Trustee

11 September 2023

ACTS CHURCHES UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees, who are also the directors of Acts Churches UK for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ACTS CHURCHES UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTS CHURCHES UK

I report to the Trustees on my examination of the financial statements of Acts Churches UK (the Charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 11 September 2023

ACTS CHURCHES UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Fees and Donations	3	35,176	3,745	38,921	35,905	11,625	47,530
Expenditure on:							
Charitable activities	4	37,491	3,745	41,236	29,217	11,625	40,842
Net (expenditure)/income for the year/ Net movement in funds		(2,315)	-	(2,315)	6,688	-	6,688
Fund balances at 1 January 2022		45,910	-	45,910	39,222	-	39,222
Fund balances at 31 December 2022		43,595	-	43,595	45,910	-	45,910

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ACTS CHURCHES UK

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Trade and other receivables	10	11,684		9,368	
Cash at bank and in hand		38,307		52,849	
		49,991		62,217	
Current liabilities					
	11	(6,396)		(16,307)	
Net current assets			43,595		45,910
Income funds					
<u>Unrestricted funds</u>					
Designated funds:					
Church Development		(961)		10,491	
Leadership Development		-		250	
	13	(961)		10,741	
General unrestricted funds		44,556		35,169	
			43,595		45,910
			43,595		45,910

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 11 September 2023



Mr M P Collard
Trustee

Company registration number 11140822

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Company information

Acts Churches UK is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 4, 45-47 Monument Hill, Weybridge, Surrey, KT13 8RN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements the trustees have reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting policies in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Fees and Donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	7,195	3,745	10,940	12,856	11,625	24,481
Levies and registration fees	27,981	-	27,981	23,049	-	23,049
	<u>35,176</u>	<u>3,745</u>	<u>38,921</u>	<u>35,905</u>	<u>11,625</u>	<u>47,530</u>
Donations and gifts						
Gifts	2,996	3,745	6,741	9,026	11,625	20,651
Other	4,199	-	4,199	3,830	-	3,830
	<u>7,195</u>	<u>3,745</u>	<u>10,940</u>	<u>12,856</u>	<u>11,625</u>	<u>24,481</u>

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	2022 £	2021 £
Acts Travel	7,171	-
Acts Apostolic Pastors	5,384	16,283
Events	9,493	5,374
Hospitality	729	20
Church development - travel	3,241	-
Church development - Acts Europe	3,556	-
Acts Europe	1,893	5,111
Acts Africa	1,513	-
	<u>32,980</u>	<u>26,788</u>
Grant funding of activities (see note 5)	5,125	9,948
Share of support costs (see note 6)	1,571	2,666
Share of governance costs (see note 6)	1,560	1,440
	<u>41,236</u>	<u>40,842</u>
Analysis by fund		
Unrestricted funds	37,491	29,217
Restricted funds	3,745	11,625
	<u>41,236</u>	<u>40,842</u>

5 Grants payable

	2022 £	2021 £
Grants to institutions:		
Church Development	5,000	-
Other	125	9,948
	<u>5,125</u>	<u>9,948</u>

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Support costs

	Support costs £	Governance costs £	Total Support costs 2022 £	Governance costs £	Total 2021 £
Administration fees	1,223	-	1,223	2,546	2,546
Bank Charges	348	-	348	120	120
Accountancy and Independent Examination	-	1,560	1,560	-	1,440
	<u>1,571</u>	<u>1,560</u>	<u>3,131</u>	<u>2,666</u>	<u>4,106</u>
<u>Analysed between</u> Charitable activities	<u>1,571</u>	<u>1,560</u>	<u>3,131</u>	<u>2,666</u>	<u>4,106</u>

7 Trustees

Donations of £600 (2021: £100) were made to the Charity during the year. None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Trade and other receivables

	2022 £	2021 £
Amounts falling due within one year:		
Trade receivables	4,501	1,874
Prepayments and accrued income	7,183	7,494
	<u>11,684</u>	<u>9,368</u>

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

11 Current liabilities

	2022	2021
	£	£
Trade payables	4,836	6,575
Accruals and deferred income	1,560	9,732
	<u>6,396</u>	<u>16,307</u>

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£
Equippers Church Budapest	6,251	(6,251)	-	-	-	-
Church Development	5,374	(5,374)	-	-	-	-
Acts	-	-	-	125	(125)	-
Events	-	-	-	3,620	(3,620)	-
	<u>11,625</u>	<u>(11,625)</u>	<u>-</u>	<u>3,745</u>	<u>(3,745)</u>	<u>-</u>

Equippers Church Budapest

A fund to support an emerging church which is having a significant impact in Budapest.

Church Development Fund

A fund to support Church planting initiatives in the UK and Europe or to support churches with significant growth potential which are currently in a fledgling state.

Acts and Events

These are restricted funds relating to general activities of the charity.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021		Movement in funds		Balance at 1 January 2022		Movement in funds		Balance at 31 December 2022	
	£	£	Incoming resources	Resources expended	Incoming resources	Resources expended	Incoming resources	Resources expended	Transfers	£
Church Development	7,334		13,105	(9,948)	10,491	(11,797)	7,195	(6,850)		(961)
Leadership Development	6,250		6,000	(12,000)	250	(250)	-	-		-
	13,584		19,105	(21,948)	10,741	(12,047)	7,195	(6,850)		(961)

Church Development Fund

A fund to support Church planting initiatives in the UK and Europe or to support churches with significant growth potential which are currently in a fledgling state.

The deficit in December 2022 will be covered by donations in 2023.

Leadership Development Support

A fund to support consulting, training and mentoring of leaders and management teams of churches connected with Acts Churches UK.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

ACTS CHURCHES UK

England & Wales - Charity number 1180478

Accounts

Charity registration number 1180478

Company registration number 11140822 (England and Wales)

ACTS CHURCHES UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021



Caladine
Chartered Certified Accountants

ACTS CHURCHES UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M P Collard Mr S Monk Mr D Bird
Secretary	Miss S C R Drummond
Charity number	1180478
Company number	11140822
Principal address	Suite 4 45-47 Monument Hill Weybridge Surrey KT13 8RN
Registered office	Suite 4 45-47 Monument Hill Weybridge Surrey KT13 8RN
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

ACTS CHURCHES UK

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ACTS CHURCHES UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Charity's objects are to advance the Christian Faith for the public benefit and to fulfil other exclusively charitable purposes connected with the charitable work of the charity - in particular by assisting local churches of the movement in promoting and preaching the Word of God, by making provision for and supporting such charities within the United Kingdom or world as the trustees think fit, and by carrying on educational works of a Christian nature. There has been no change in these during the year.

The mission of the charity is "Impacting our world for Christ through partnerships of effective local churches and ascension ministries". To this end, Acts Churches UK acts as an umbrella organisation for a number of churches in the UK. It exists to offer a space for networking and developing relationships between pastors and churches within the Acts movement.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Acts Churches UK held a number of successful events for leaders and pastors within the UK and Europe. In February 2021 the annual Leadership Summit took place online. In total, over 180 leaders attended from across Europe, representing 35 churches. This event flowed into the Apostolic Forum for national leaders of apostolic movements. Again this was run online with 35 national leaders attending from across the globe. This is the largest number of attendees in many years which is encouraging.

The monthly leadership training events for pastors continue to take place online. These attract an average of 25 church leaders from across the UK and Europe each month.

With the continuing travel restrictions, the annual Acts Conference was replaced with a one-day Leadership Day. This was a hybrid event with 94 leaders attending in person and 8 gatherings of leaders from around Europe joining online.

Church development continues to be a focus of the charity. To this end, the charity continues to sow financially into new church plants, or into churches in a fledgling state which are showing significant promise. During 2021, Acts Churches UK sowed into Equippers Church Budapest, an emerging church which is having a significant impact in Budapest. Acts Churches UK also provided training for over 200 church planters in Pakistan and eight aspiring church planters in Slovakia, as well as leadership consulting services for pastors from Denmark and Greenland. Church development will continue to be a focus in 2022.

Financial review

There was a surplus for the year on activities of £6,688. Total reserves carried forward were £45,910 (2020: £39,222).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

ACTS CHURCHES UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

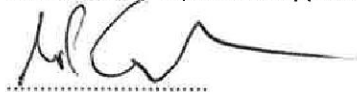
The Charity is a company limited by guarantee incorporated on 8 January 2018. Activities commenced with the transfer of Assets from the unincorporated trust Acts Churches UK registered charity No. 1135429 on the 6th February 2019.

The Trustees are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M P Collard
Mr S Monk
Mr D Bird

None of the Trustees has any beneficial interest in the company. All of the Trustees of the Trust are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.



.....
Mr M P Collard
Trustee

Date: 30/6/22.....

ACTS CHURCHES UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees, who are also the directors of Acts Churches UK for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ACTS CHURCHES UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ACTS CHURCHES UK

I report to the Trustees on my examination of the financial statements of Acts Churches UK (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 7 July 2022

ACTS CHURCHES UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
Income from:						
Fees and Donations	3	35,905	11,625	47,530	36,368	37,271
Expenditure on:						
Charitable activities	4	29,217	11,625	40,842	35,234	36,137
Net income for the year/ Net movement in funds		6,688	-	6,688	1,134	1,134
Fund balances at 1 January 2021		39,222	-	39,222	-	38,088
Fund balances at 31 December 2021		45,910	-	45,910	-	39,222

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ACTS CHURCHES UK

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Trade and other receivables	9	9,368		12,052	
Cash at bank and in hand		52,849		35,331	
		<u>62,217</u>		<u>47,383</u>	
Current liabilities	10	(16,307)		(8,161)	
Net current assets			45,910		39,222
			<u>45,910</u>		<u>39,222</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds:					
Church Development		10,491		7,334	
Leadership Development		250		6,250	
		<u>10,741</u>		<u>13,584</u>	
General unrestricted funds	12	35,169		25,638	
			45,910		39,222
			<u>45,910</u>		<u>39,222</u>

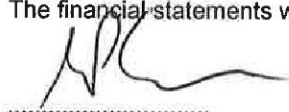
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30/6/22



Mr M P Collard
Trustee

Company registration number 11140822

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Acts Churches UK is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 4, 45-47 Monument Hill, Weybridge, Surrey, KT13 8RN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the date of this report, there exists some uncertainty regarding the potential impact of the continuing Coronavirus situation and the economic consequences which may result from government policies to contain the spread. The duration of the lockdown or future or future government policies are unknown. However, the Trustees are confident that the Trust has sufficient reserves to continue operations and continue to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Fees and Donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	9,026	11,625	20,651	8,652	903	9,555
Membership fees	26,879	-	26,879	27,716	-	27,716
	<u>35,905</u>	<u>11,625</u>	<u>47,530</u>	<u>36,368</u>	<u>903</u>	<u>37,271</u>
Donations and gifts						
Gifts	9,026	11,625	20,651	8,652	903	9,555
	<u>9,026</u>	<u>11,625</u>	<u>20,651</u>	<u>8,652</u>	<u>903</u>	<u>9,555</u>

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	2021	2020
	£	£
Travel and Accommodation	679	5,559
Consulting	15,950	10,000
Bank Charges	-	7
Sundry	907	151
Hospitality	1,064	2,683
Venue Hire	2,360	2,861
Printing, Postage and Stationery	-	139
Computer and Website	935	164
	<u>21,895</u>	<u>21,564</u>
Grant funding of activities (see note 5)	15,322	11,684
Share of support costs (see note 6)	2,185	1,569
Share of governance costs (see note 6)	1,440	1,320
	<u>40,842</u>	<u>36,137</u>
Analysis by fund		
Unrestricted funds	29,217	35,234
Restricted funds	11,625	903
	<u>40,842</u>	<u>36,137</u>

5 Grants payable

	2021	2020
	£	£
Other	15,322	11,684

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Support costs

	Support costs	Governance costs	Total 2021	Support costs	Governance costs	Total 2020
	£	£	£	£	£	£
Bank Charges	120	-	120	98	-	98
Subscriptions	1,033	-	1,033	1,181	-	1,181
Computer and Website	955	-	955	277	-	277
Sundry	77	-	77	13	-	13
Accountancy	-	1,440	1,440	-	1,320	1,320
	<u>2,185</u>	<u>1,440</u>	<u>3,625</u>	<u>1,569</u>	<u>1,320</u>	<u>2,889</u>
<u>Analysed between</u>						
Charitable activities	<u>2,185</u>	<u>1,440</u>	<u>3,625</u>	<u>1,569</u>	<u>1,320</u>	<u>2,889</u>

7 Trustees

Donations of £100 (2020: £100) were made to the Charity during the year. None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

9 Trade and other receivables

Amounts falling due within one year:	2021 £	2020 £
Trade receivables	1,874	3,103
Other receivables	-	1,455
Prepayments and accrued income	7,494	7,494
	<u>9,368</u>	<u>12,052</u>

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Current liabilities

	2021	2020
	£	£
Payments received on account	2,918	4,418
Trade payables	6,575	-
Accruals and deferred income	6,814	3,743
	<u>16,307</u>	<u>8,161</u>

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended ¹	Balance at January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£
Equippers Church Mexico	903	(903)	-	-	-	-
Equippers Church Budapest	-	-	-	6,251	(6,251)	-
Church development	-	-	-	5,374	(5,374)	-
	<u>903</u>	<u>(903)</u>	<u>-</u>	<u>11,625</u>	<u>(11,625)</u>	<u>-</u>

Equippers Church Mexico

A fund to support Equippers Church Mexico.

Equippers Church Budapest

A fund to support an emerging church which is having a significant impact in Budapest.

Church Development Fund

A fund to support Church planting initiatives in the UK and Europe or to support churches with significant growth potential which are currently in a fledgling state.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£	£
Church Development	5,424	6,924	(5,014)	7,334	13,105	(9,948)	10,491
Leadership Development	14,750	-	(8,500)	6,250	6,000	(12,000)	250
	<u>20,174</u>	<u>6,924</u>	<u>(13,514)</u>	<u>13,584</u>	<u>19,105</u>	<u>(21,948)</u>	<u>10,741</u>

Church Development Fund

A fund to support Church planting initiatives in the UK and Europe or to support churches with significant growth potential which are currently in a fledgling state.

Leadership Development Support

A fund to support consulting, training and mentoring of leaders and management teams of churches connected with Acts Churches UK.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Related party transactions

The sum of £18,526 (2020: £11,537) was received from Equippers Church, a Charity of which Mr M Collard is a Trustee.

The sum of £2,305 (2020: £2,145) was received from Equippers Church Essex, a Charity of which Mr M Collard is a Trustee.

The sum of £453 (2020: £2,447) was received from Equippers Church London, a Charity of which Mr M Collard is a Trustee.

The sum of £2,400 (2020: £2,080) was received from JD Church, a Charity of which Mr M Collard is a Trustee.

The sum of £515 (2020: £576) was received from Lighthouse Church New Malden, of which P Prothero is a Trustee and Key Management Personnel of Acts Churches UK.

The sum of £850 (2020: £500) was paid to Equippers Network International as honorariums, of which B Monk, relation of Trustee S Monk, is a trustee.

Travel and Accommodation expenses were reimbursed to Equippers Network International for B Monk, relation of Trustee S Monk of £0 (2020: £1,412) during the year.

Travel and Accommodation expenses were reimbursed to Equippers Network International for H Monk, relation of Trustee S Monk, of £0 (2020: £3,196) during the year.

Fees of £12,000 (2020:£8,500) were paid to P Prothero (a key management personnel and also a trustee of Equippers Church) to his consulting company for services.

At the year end date the following amounts were owed by related parties. Equippers Church - £1,029 (2020:£1,840), Equippers Church Essex - £188 (2020:252), Equippers Church London - £0 (2020:£426), JD Church - £400,(2020:£300), Lighthouse Church New Malden - £132 (2020:£55).

ACTS CHURCHES UK

England & Wales - Charity number 1180478

Accounts

Charity Registration No. 1180478

Company Registration No. 11140822 (England and Wales)

ACTS CHURCHES UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020



Caladine
Chartered Certified Accountants

ACTS CHURCHES UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M P Collard Mr S Monk Mr D Bird
Secretary	Miss S C R Drummond
Charity number	1180478
Company number	11140822
Principal address	The Hub (Next to The Meads) Chertsey Road Addlestone Surrey KT15 2EP
Registered office	The Hub (Next to The Meads) Chertsey Road Addlestone Surrey KT15 2EP
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

ACTS CHURCHES UK

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ACTS CHURCHES UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Charity's objects are to advance the Christian Faith for the public benefit and to fulfil other exclusively charitable purposes connected with the charitable work of the charity - in particular by assisting local churches of the movement in promoting and preaching the Word of God, by making provision for and supporting such charities within the United Kingdom or world as the trustees think fit, and by carrying on educational works of a Christian nature. There has been no change in these during the year.

The mission of the charity is "Impacting our world for Christ through partnerships of effective local churches and ascension ministries". To this end, Acts Churches UK acts as an umbrella organisation for a number of churches in the UK. It exists to offer a space for networking and developing relationships between pastors and churches within the Acts movement.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Acts Churches UK held a number of successful events for Pastors within the Acts Churches UK movement and those who are interested in membership. In February, 74 Pastors affiliated with the movement gathered in Woking, UK, for the annual Acts Pastors' Summit. This was followed by the Apostolic National Leaders' Forum where 10 leaders of national apostolic movements gathered to discuss current issues and future directions.

Prior to the Covid-19 pandemic, those accredited by the movement met together for training, development and support each month. With the announcement of the first national lockdown in March 2020 these events moved to an online format. This proved to be a positive transition as it enabled Pastors from across the UK and Europe to join in online. By the end of 2020, up to 50 Pastors from across the UK and Europe attended these monthly gatherings. The intention is to continue to run these online moving forward.

The Acts Conference normally takes place each year late August/early September in Woking, UK. This year with restrictions on international travel, the conference was run as a hybrid online and in-person event. 15 churches from the UK, Europe and Africa hosted in-person watch parties where they gathered their teams and watched the event together. 346 people attended these in-person watch parties in total. In Woking, 60 people gathered across two locations in adherence to the social distancing regulations, to watch the conference together in person. In addition, the event was available to those who wished to join online as individuals. 204 individuals joined us online, bringing the total attendance to 550.

Financial review

There was a surplus for the year on activities of £1,134. Total reserves carried forward were £39,222 at 31 December 2020.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ACTS CHURCHES UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

The Charity is a company limited by guarantee incorporated on 8 January 2018. Activities commenced with the transfer of Assets from the unincorporated trust Acts Churches UK registered charity No. 1135429 on the 6th February 2019.

The Trustees are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M P Collard
Mr S Monk
Mr D Bird

None of the Trustees has any beneficial interest in the company. All of the Trustees of the Trust are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.



Mr M P Collard

Trustee 29/6/2021

Dated:

ACTS CHURCHES UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees, who are also the directors of Acts Churches UK for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ACTS CHURCHES UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ACTS CHURCHES UK

I report to the Trustees on my examination of the financial statements of Acts Churches UK (the Charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

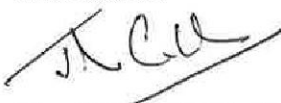
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 30 June 2021

ACTS CHURCHES UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Fees and Donations	3	36,368	903	37,271	107,104	24,378	131,482
Expenditure on:							
Charitable activities	4	35,234	903	36,137	69,016	24,378	93,394
Net income for the year/ Net movement in funds		1,134	-	1,134	38,088	-	38,088
Fund balances at 1 January 2020		38,088	-	38,088	-	-	-
Fund balances at 31 December 2020		39,222	-	39,222	38,088	-	38,088

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ACTS CHURCHES UK

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Trade and other receivables	9	12,052		4,479	
Cash at bank and in hand		35,331		37,560	
		47,383		42,039	
Current liabilities					
	10	(8,161)		(3,951)	
Net current assets			39,222		38,088
Income funds					
<u>Unrestricted funds</u>					
Designated funds:					
Church Development		7,334		5,424	
Leadership Development		6,250		14,750	
	12	13,584		20,174	
General unrestricted funds		25,638		17,914	
			39,222		38,088
			39,222		38,088

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 29/6/2021



Mr M P Collard
Trustee

Company Registration No. 11140822

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Company information

Acts Churches UK is a private company limited by guarantee incorporated in England and Wales. The registered office is The Hub (Next to The Meads), Chertsey Road, Addlestone, Surrey, KT15 2EP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the date of this report, there exists some uncertainty regarding the potential impact of the continuing Coronavirus situation and the economic consequences which may result from government policies to contain the spread. The duration of the lockdown or future or future government policies are unknown. However, the Trustees are confident that the Trust has sufficient reserves to continue operations and continue to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Fees and Donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	8,652	903	9,555	60,253	24,378	84,631
Membership fees	27,716	-	27,716	46,851	-	46,851
	<u>36,368</u>	<u>903</u>	<u>37,271</u>	<u>107,104</u>	<u>24,378</u>	<u>131,482</u>
Donations and gifts						
Acts Churches (Old Trust)	-	-	-	18,466	-	18,466
Grants	-	-	-	35,506	-	35,506
Gifts	8,652	903	9,555	6,281	24,378	30,659
	<u>8,652</u>	<u>903</u>	<u>9,555</u>	<u>60,253</u>	<u>24,378</u>	<u>84,631</u>

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	2020 £	2019 £
Travel and Accommodation	5,559	18,340
Registrations	-	279
Consulting	10,000	20,750
Bank Charges	7	286
Sundry	151	102
Equipment	-	473
Hospitality	2,683	4,415
Venue Hire	2,861	15,889
Activities	-	452
Printing, Postage and Stationery	139	525
Card Fees	-	121
Computer and Website	164	165
	<u>21,564</u>	<u>61,797</u>
Grant funding of activities (see note 5)	11,684	28,491
Share of support costs (see note 6)	1,569	346
Share of governance costs (see note 6)	1,320	2,760
	<u>36,137</u>	<u>93,394</u>
Analysis by fund		
Unrestricted funds	35,234	69,016
Restricted funds	903	24,378
	<u>36,137</u>	<u>93,394</u>

5 Grants payable

	2020 £	2019 £
Other	11,684	28,491

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Support costs

	Support costs	Governance costs	Total 2020	Support costs	Governance costs	Total 2019
	£	£	£	£	£	£
Bank Charges	98	-	98	39	-	39
Subscriptions	1,181	-	1,181	143	-	143
Computer and Website	277	-	277	126	-	126
Sundry	13	-	13	38	-	38
Accountancy and Independent Examination Fee	-	1,320	1,320	-	1,560	1,560
Legal and professional	-	-	-	-	1,200	1,200
	<u>1,569</u>	<u>1,320</u>	<u>2,889</u>	<u>346</u>	<u>2,760</u>	<u>3,106</u>
<u>Analysed between</u>						
Charitable activities	<u>1,569</u>	<u>1,320</u>	<u>2,889</u>	<u>346</u>	<u>2,760</u>	<u>3,106</u>

7 Trustees

Donations of £0 (2019: £100) were made to the Charity during the year. None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	<u>-</u>	<u>-</u>

9 Trade and other receivables

	2020 £	2019 £
Amounts falling due within one year:		
Trade receivables	3,103	2,023
Other receivables	1,455	-
Prepayments and accrued income	7,494	2,456
	<u>12,052</u>	<u>4,479</u>

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

10 Current liabilities

	2020 £	2019 £
Payments received on account	4,418	30
Trade payables	-	58
Accruals and deferred income	3,743	3,863
	<u>8,161</u>	<u>3,951</u>

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended ¹	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£	£	£
Peter Prothero Future Ministry	24,378	(24,378)	-	-	-	-
Equippers Church Mexico	-	-	-	903	(903)	-
	<u>24,378</u>	<u>(24,378)</u>	<u>-</u>	<u>903</u>	<u>(903)</u>	<u>-</u>

Peter Prothero Future Ministry

A collection to raise money for the International Ministry of Peter Prothero.

Equippers Church Mexico

A fund to support Equippers Church Mexico.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£	£	£	£
Church Development	2,014	5,506	(2,096)	5,424	6,924	(5,014)	7,334
Leadership Development	-	30,000	(15,250)	14,750	-	(8,500)	6,250
	<u>2,014</u>	<u>35,506</u>	<u>(17,346)</u>	<u>20,174</u>	<u>6,924</u>	<u>(13,514)</u>	<u>13,584</u>

Church Development Fund

A fund to support Church planting initiatives in the UK and Europe or to support churches with significant growth potential which are currently in a fledgling state.

Leadership Development Support

A fund to support consulting, training and mentoring of leaders and management teams of churches connected with Acts Churches UK.

ACTS CHURCHES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Related party transactions

The sum of £11,537 (2019: £30,000) was received from Equippers Church, a Charity of which Mr M Collard is a Trustee.

The sum of £2,145 (2019: £nil) was received from Equippers Church Essex, a Charity of which Mr M Collard is a Trustee.

The sum of £2,447 (2019: £nil) was received from Equippers Church London, a Charity of which Mr M Collard is a Trustee.

The sum of £2,080 (2019: £nil) was received from JD Church, a Charity of which Mr M Collard is a Trustee.

The sum of £576 (2019: £1,292) was received from Lighthouse Church New Malden, of which P Prothero is a Trustee and Key Management Personnel of Acts Churches UK.

The sum of £500 (2019: £1,000) was paid to Equippers Network International for B Monk, relation of Trustee S Monk.

Travel and Accommodation expenses were reimbursed to Equippers Network International for B Monk, relation of Trustee S Monk of £1,412 (2019: £12,175) during the year.

Travel and Accommodation expenses were reimbursed to Equippers Network International for H Monk, relation of Trustee S Monk, of £3,196 (2019: £nil) during the year.

Fees of £8,500 (2019:£15,250) were paid to P Prothero (key management personnel) to his consulting company for services.

At the year end date the following amounts were owed by related parties. Equippers Church - £1,840 (2019:£885), Equippers Church Essex - £252 (2019:163), Equippers Church London - £426 (2019:£213), JD Church - £380 (2019:£300), Lighthouse Church New Malden - £55 (2019:£271).

