

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.



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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).

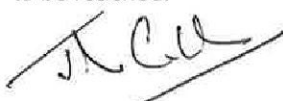
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 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 £
<u>Income from:</u>							
Fees and Donations	3	36,368	903	37,271	107,104	24,378	131,482
<u>Expenditure on:</u>							
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.

29/6/2021

The financial statements were approved by the Trustees on



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	-	-

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	Balance at 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).

