

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

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

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# **ACTS CHURCHES UK**

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# **ACTS CHURCHES UK**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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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

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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**

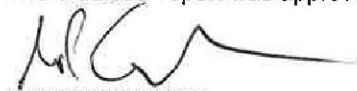
The Charity is a company limited by guarantee incorporated on 8 January 2018. Activities commenced with the transfer of Assets from the unincorporated trust Acts Churches UK registered charity No. 1135429 on the 6th February 2019.

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**

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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

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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).

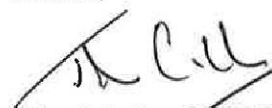
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 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 £
<b>Income from:</b>						
Fees and Donations	3	35,905	11,625	47,530	36,368	37,271
<b>Expenditure on:</b>						
Charitable activities	4	29,217	11,625	40,842	35,234	36,137
<b>Net income for the year/ Net movement in funds</b>		6,688	-	6,688	1,134	1,134
Fund balances at 1 January 2021		39,222	-	39,222	38,088	38,088
<b>Fund balances at 31 December 2021</b>		45,910	-	45,910	39,222	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 £	£
<b>Current assets</b>					
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>	
<b>Current liabilities</b>	10	(16,307)		(8,161)	
Net current assets			45,910		39,222
<b>Income funds</b>					
<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>

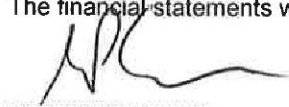
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

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

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### 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

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### 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>
<b>Donations and gifts</b>						
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>
<b>Analysis by fund</b>		
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	<u>15,322</u>	<u>11,684</u>

# 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

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
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	Balance at 1 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

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### 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).