

TnT Ministries

Report and Accounts

Year ended 31 March 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

TNT MINISTRIES
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025

ADDRESS FOR CORRESPONDENCE	47 Yew Tree Drive Guildford GU1 1PE
GOVERNING DOCUMENT	CIO foundation registered July 2022
CHARITY REGISTRATION NUMBER	1199522
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Nigel Beynon Rupert Brindley Allen Cope Iain Taylor
BANKERS	Lloyds Bank plc Kingdom Bank Limited
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 March 2025.

Objects of the charity

The charity, governed by a constitution, seeks to demonstrate the Christian faith in action by providing Bible-centred teaching materials and training to UK and international churches, theological colleges, para-church organisations and children/youth groups.

Review of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Publishing

Over the past year, we published 28 new lessons for the 11-18 age range and 10 new lessons for ages 3-11. The 3-11s lessons form the first part of a new Whole Church Curriculum. Translation work across all age ranges continued strongly, with a further 257 lessons translated into Chinese, French, Portuguese, Brazilian Portuguese, Russian and Serbian.

New translation work has begun in Romanian, Spanish and Afrikaans, supported by newly developed AI-assisted processes that have significantly accelerated translation across all languages. Subscriptions for our resources increased from 939 to 981 active subscribers, representing an approximate 4.5% rise, although subscription rates fluctuate throughout the year.

Training

Over the past year our charity has delivered a dynamic programme of youth and children's ministry training across the UK and internationally, equipping adults to teach the Bible to children in line with our charitable objectives. These events not only strengthen church-based ministry but also support our publishing work by training current resource users and introducing our materials to new audiences.

During the twelve-month period we held 24 training events, engaging more than 1,000 participants across 10 regions: England, Scotland, Wales, Northern Ireland, Serbia, Portugal, the Netherlands, Italy, Latvia and Hong Kong. Several international sessions, including those in Portugal, Italy and Hong Kong, were delivered with live translation to meet local language needs. The Portugal training day was especially notable, drawing representatives from 29 churches.

Each session fostered cross-denominational partnerships and equipped local church leaders and volunteers, underscoring our commitment to nurturing youth and children's ministry both nationally and internationally.

Our continuing collaboration with Growing Young Disciples through Fortify Training Days and the GYD Academy has proved particularly fruitful, extending TnT's reach and creating new opportunities for future training and leadership development.

In addition, we established a new three-year partnership with Siykhulisa Kids to develop online training resources and promote the Mustard Seeds curriculum across sub-Saharan Africa, using South Africa as a launch pad.

Staff

The staff count remains at two full-time and one part-time worker.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

CIO Conversion

TnT Ministries was registered as a CIO in 2022, registration number 1199522. The CIO became operational during the year and we began the transition of moving the income and expenditure from TnT Ministries [Trust] to this CIO.

Despite our best efforts to complete the conversion from the Trust to the CIO by 31 March 2025, the process is now expected to conclude in November 2025 with the final transfer of assets.

Financial review

Grants totalling £81,200 were received from TnT [Trust] – partly restricted, please refer to note 6 - to enable the continuation of these operations in advance of the final asset transfer from the Trust to the CIO, although £26,400 was granted back to the Trust to cover expenditure until this could be achieved.

During the year, total income was £198,100. This consisted of £81,200 of grants from TnT [Trust], revenue from Mustard Seeds downloads of £103,600, and donation income of £12,900, of which £1,500 was restricted for the Siyakhulisa Kids training project.

Outlook

The trustees continue to monitor reserves and are confident that the charity remains in a strong financial position to pursue its mission, despite the drawdown of cash reserves to support expanded ministry activities and sponsorship programmes.

TnT Ministries continues to be a going concern.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash equating to about three months of expenditure, so the charity could continue operating in the event of income and/or expenditure varying adversely. The adjusted amount for 2025/2026 will therefore be £38,000. At the year end the unrestricted reserves were £53,800 so the charity is complying with its reserves policy.

Governance

The policy and operating decisions of the charity rest with the Trustees, who meet regularly to monitor the activities and financial health of the charity. A Board of Governors, comprising trustees, expert technicians and employees, is responsible for implementing the Trustees' decisions. New Trustees may be appointed by a resolution of the Trustees passed by a majority of the Trustees.

Risk statement

The trustees have reviewed the risks to which a small charity operating with three employees in areas of education and the Children Act of 1989 are exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year, which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Dr Iain Harold Taylor
Chairman – TnT Ministries

Date: _____

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
TNT MINISTRIES

I report to the trustees on my examination of the accounts of TnT Ministries ('the charity') for the year ended 31 March 2025 on pages 6 to 9 following.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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 material 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Jaimée Young
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date:

TNT MINISTRIES
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds		Restricted Funds	2025	2024
	Notes	General Funds £	Designated Funds £	Funds £	£	£
Income receipts						
Donations and grants	6	11,363	-	1,500	12,863	-
Gift aid receipts		-	-	-	-	-
Grants from TnT Ministries [Trust]	6	68,727	-	12,491	81,219	-
Training fees and sales materials	2	104,039	-	-	104,039	-
Total receipts		184,129	-	13,991	198,120	-
Payments						
Payments in relation to charitable activities undertaken directly	3	83,685	-	2,754	86,440	-
Grants paid in relation to charitable activities undertaken by others	4	45,383	-	-	45,383	-
Total payments		129,068	-	2,754	131,822	-
Net of receipts / (payments) before		55,061	-	11,237	66,298	-
Transfers between funds	6	(1,254)	-	1,254	-	-
Net movement in funds		53,806	-	12,491	66,298	-
Cash funds as at last year end		-	-	-	-	-
Cash funds at this year end	A	53,806	-	12,491	66,298	-

The notes on pages 8-9 form part of these accounts.

TNT MINISTRIES
STATEMENT OF ASSETS AND LIABILITIES
AS AT THE YEAR ENDED 31 MARCH 2025

		<u>Unrestricted Funds</u>		Restricted	2025	2024
	Notes	General funds £	Designated funds £	funds £	£	£
A Cash funds						
Cash at bank with immediate access		588	-	12,491	13,079	-
Notice deposits		53,219	-	-	53,219	-
		<u>53,806</u>	<u>-</u>	<u>12,491</u>	<u>66,298</u>	<u>-</u>
B Other monetary assets						
Gift aid due to charity		1,624	-	-	1,624	-
		<u>1,624</u>	<u>-</u>	<u>-</u>	<u>1,624</u>	<u>-</u>
C Liabilities						
Falling due within one year						
Pension due		603	-	-	603	-
Fee for Independent Examination		1,140	-	-	1,140	-
		<u>1,743</u>	<u>-</u>	<u>-</u>	<u>1,743</u>	<u>-</u>
D Assets retained for charity's own use						
The charity does not yet own any assets.						
E Guarantees and secured debts						
The charity has not given any guarantees and has not provided its assets as security for any liabilities.						

The accounts were approved by the trustees and signed on their behalf by:

Dr Iain Harold Taylor

Date: _____

The notes on pages 8-9 form part of these accounts.

TNT MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

2 Training fees and sales materials

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2025	Total 2024
	General funds	Designated funds	Funds		
	£	£	£	£	£
Downloads	103,649	-	-	103,649	-
Training services	360	-	-	360	-
Other	30	-	-	30	-
	<u>104,039</u>	<u>-</u>	<u>-</u>	<u>104,039</u>	<u>-</u>

3 Payments in relation to charitable activities undertaken directly

	<u>Unrestricted Funds</u>		Restricted Funds	2025	2024
	General funds	Designated funds	Funds	£	£
	£	£	£		
Employment costs including training	57,147	-	-	57,147	-
Production costs including translation	16,253	-	2,754	19,008	-
Travel	97	-	-	97	-
Telephone and internet	601	-	-	601	-
Website hosting and development	4,410	-	-	4,410	-
Governance and legal costs	6	-	-	6	-
Office running costs	556	-	-	556	-
Bank and finance charges	3,814	-	-	3,814	-
Other general expenditure	800	-	-	800	-
	<u>83,685</u>	<u>-</u>	<u>2,754</u>	<u>86,440</u>	<u>-</u>

4 Grants paid in relation to charitable activities undertaken by others

Grants for:

Growing Young Disciples	13,130	-	-	13,130	-
TnT Ministries [Trust]	26,370	-	-	26,370	-
Individuals (conference support)	5,883	-	-	5,883	-
	<u>45,383</u>	<u>-</u>	<u>-</u>	<u>45,383</u>	<u>-</u>

TNT MINISTRIES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

5 Transactions with related parties

No payments were made to any trustees, or persons connected to trustees, other than direct reimbursement of expenses paid on behalf of the charity.

6 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	-	184,129	(129,068)	(1,254)	53,806
Restricted funds					
Siyakhulisa Kids project	-	1,500	(2,754)	1,254	-
Partnership funds	-	12,491	-	-	12,491
	<u>-</u>	<u>13,991</u>	<u>(2,754)</u>	<u>1,254</u>	<u>12,491</u>
Total funds	<u>-</u>	<u>198,120</u>	<u>(131,822)</u>	<u>-</u>	<u>66,298</u>

The Siyakhulisa Kids fund relates to donations given to support the collaborative work between TnT Ministries and Siyakhulisa Kids - a charity based in Cape Town, South Africa - to develop online training resources and promote the Mustard Seeds curriculum across sub-Saharan Africa.

The Partnership Fund has been transferred from TnT Ministries [Trust]. These funds were given to support the work to establish an Arabic training network in Lebanon, Jordan and Egypt.