

ACTS Ministries

Northern Ireland · Charity number 105730

Details

Status Received

Registered 2016-09-22

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

Contact

Address 53 Locksley Park
Belfast
BT10 0as
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Activities

Purposes: ACTS Ministries was established for the advancement of religion and the relief of poverty and to promote the benefit of disadvantaged people in developing countries without the distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort with the objective of improving the conditions of life for the said inhabitants and in particular: a. Support of the charitable work of the Little Hearts Organisation in India. b. To advance education in accordance with Christian principles. c. The recruitment, selection and sending out of volunteers for short term service within the area of benefit.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of education, The advancement of religion, The advancement of health or the saving of lives, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Education/training, Grant making, Medical/health/sickness, Overseas aid/famine relief, Relief of poverty, Religious activities

Who the charity helps: Children (5-13 year olds), Learning disabilities, Overseas/developing countries, Physical disabilities, Preschool (0-5 year olds), Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£32,440	£20,575	£0	0

Trustees

Name	Role	Appointed
Mr Ashok Thomas		
Mr David Thompson		
Mr Raymond Thompson		
Mrs Lorraine Thompson		

ACTS Ministries

Northern Ireland - Charity number 105730

Accounts

Charity• Registration• Number:• NIC1057 30

ACTS• MINISTRIES

FINANCIAL• STATEMENTS•

FOR• THE• YEAR• ENDED•

5TH• APRIL• 2025

ACTS MINISTRIES
Unaudited Financial Statements
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For the year ended 5 April 2025

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ACTS MINISTRIES Statement of Financial Activities
(incorporating an Income & Expenditure Account)
For the year ended 5 April 2025

	Notes	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		15,549	-	15,549	22,544
Charitable Activities		-	-	-	-
Bank Interest		138	-	138	-
Gift Aid		16,753	-	16,753	5,082
TOTAL INCOME		32,440	-	32,440	27,626
EXPENDITURE ON:					
Charitable Activities	3	(20,035)	-	(20,035)	(18,680)
Other	4	(540)	-	(540)	(1,280)
TOTAL EXPENDITURE		(20,575)	-	(20,575)	(19,960)
NET INCOME		11,865	-	11,865	7,666
GROSS TRANSFERS BETWEEN FUNDS		-	-	-	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		14,363	-	14,363	6,697
TOTAL FUNDS CARRIED FORWARD		26,228	-	26,228	14,363

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 11 to 13 form part of these financial statements.

**ACTS MINISTRIES
Balance Sheet**

as at 5 April 2025

	Notes	2025 2024 £	£
CURRENT ASSETS			
Bank Balance		<u>26,228</u>	<u>14,363</u>
		26,228	14,363
 NET ASSETS			
		<u>26,228</u>	<u>14,363</u>
 REPRESENTED BY:			
Restricted Revenue Fund	5		
Unrestricted Revenue Fund	5	26,228	14,363
		<u>26,228</u>	<u>14,363</u>

These financial statements were approved by the members of the committee and authorised for issue and are signed on their behalf by:


Raymond Thompson
 Raymond Thompson
 Trustee

30th January 2026

Date

The notes on pages 11 to 13 form part of these financial statements.

ACTS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 5TH APRIL 2025

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Acts Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern based on the reserves in place.

c) Fund Accounting

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income

Income is recognised when the charity has entitlement and any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income is deferred only when the charity has to fulfill conditions before becoming entitled to period.

ACTS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 5TH APRIL 2025

1 ACCOUNTING POLICIES ctd...

e) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised. The charity does depend on the support of its volunteers, which is much appreciated.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading:
Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

h) Critical Accounting Estimates

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.

2 Related Party Transactions

The charity was under the control of the board of trustees through out the year. The charity Trustees were not paid or received any benefits from employment with the charity in the year, neither were they reimbursed expenses during the year.

During the year Acts Ministries did not enter into any transactions with related parties.

The charity also does not employ any staff.

ACTS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 5TH APRIL 2025

3 Charitable activities expenditure

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Funds				
Little Hearts Orphanage	14,535		14,535	14,580
Special Projects	5,500		5,500	4,100
Total Expenditure	20,035		20,035	18,680

The 2023 amount of £23,665 was all unrestricted.

4 Other expenditure

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Bank charges	180		180	200
Professional fees	360		360	1,080
Total Expenditure	180		180	200

The 2024 amount of £200 was all unrestricted.

Included within professional fees are fees payable to the Charities Independent examiner of £360.

5 Movement in funds during the year

	Funds brought forward from 2024 £	Movement in funds in 2025 £	Transfer between funds £	Funds carried forward £
Unrestricted Revenue	14,363	11,865	-	26,228
Restricted Revenue	-	-	-	-
	14,363	11,865	-	26,228

	Funds brought forward from 2023 £	Movement in funds in 2024 £	Transfer between funds £	Funds carried forward £
Unrestricted Revenue	6,697	7,666	-	14,363
Restricted Revenue	-	-	-	-
	6,697	7,666	-	14,363

ACTS Ministries

Northern Ireland - Charity number 105730

Accounts

Charity Registration Number: NIC105730

**ACTS MINISTRIES
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
5TH APRIL 2024**

ACTS MINISTRIES
Unaudited Financial Statements
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ACTS MINISTRIES
Statement of Financial Activities
(incorporating an Income & Expenditure Account)
For the year ended 5 April 2024

	Notes	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		22,544	-	22,544	21,769
Charitable Activities		-	-	-	-
Bank Interest		-	-	-	-
Gift Aid		5,082	-	5,082	-
TOTAL INCOME		27,626	-	27,626	21,769
EXPENDITURE ON:					
Charitable Activities	3	(18,680)	-	(18,680)	(23,665)
Other	4	(1,280)	-	(1,280)	(353)
TOTAL EXPENDITURE		(19,960)	-	(19,960)	(24,018)
NET EXPENDITURE		7,666	-	7,666	(2,249)
GROSS TRANSFERS BETWEEN FUNDS		-	-	-	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		6,697	-	6,697	8,946
TOTAL FUNDS CARRIED FORWARD		14,363	-	14,363	6,697

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 11 to 13 form part of these financial statements.

**ACTS MINISTRIES
Balance Sheet**

as at 5 April 2024

	Notes	2024 £	2023 £
CURRENT ASSETS			
Bank Balance		<u>14,363</u>	<u>6,697</u>
		14,363	6,697
NET ASSETS			
		<u>14,363</u>	<u>6,697</u>
REPRESENTED BY:			
Restricted Revenue Fund	5	-	-
Unrestricted Revenue Fund	5	<u>14,363</u>	<u>6,697</u>
		<u>14,363</u>	<u>6,697</u>

These financial statements were approved by the members of the committee and authorised for issue and are signed on their behalf by:


Raymond Thompson
Trustee

30th Jan 2025
Date

The notes on pages 11 to 13 form part of these financial statements.

ACTS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 5TH APRIL 2024

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Acts Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern based on the reserves in place.

c) Fund Accounting

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income

Income is recognised when the charity has entitlement and any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income is deferred only when the charity has to fulfill conditions before becoming entitled to period.

ACTS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 5TH APRIL 2024

1 ACCOUNTING POLICIES ctd...

e) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised. The charity does depend on the support of its volunteers, which is much appreciated.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading:
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

h) Critical Accounting Estimates

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.

2 Related Party Transactions

The charity was under the control of the board of trustees through out the year. The charity Trustees were not paid or received any benefits from employment with the charity in the year, neither were they reimbursed expenses during the year.

During the year Acts Ministries did not enter into any transactions with related parties.

The charity also does not employ any staff.

ACTS MINISTRIES

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 5TH APRIL 2024**

3 Charitable activities expenditure

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Funds				
Little Hearts Orphanage	14,580	-	14,580	14,580
Special Projects	4,100	-	4,100	9,085
Total Expenditure	18,680	-	18,680	23,665

The 2023 amount of £23,665 was all unrestricted.

4 Other expenditure

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Bank charges	200	-	200	353
Professional fees	1,080	-	1,080	353
Total Expenditure	200	-	200	353

The 2023 amount of £353 was all unrestricted.

Included within professional fees are fees payable to the Charities Independent examiner of £1,080

5 Movement in funds during the year

	Funds brought forward from 2023 £	Movement in funds in 2024 £	Transfer between funds £	Funds carried forward £
Unrestricted Revenue	6,697	7,666	-	14,363
Restricted Revenue	-	-	-	-
	6,697	7,666	-	14,363

	Funds brought forward from 2022 £	Movement in funds in 2023 £	Transfer between funds £	Funds carried forward £
Unrestricted Revenue	8,946	(2,249)	-	6,697
Restricted Revenue	-	-	-	-
	8,946	(2,249)	-	6,697

ACTS Ministries

Northern Ireland - Charity number 105730

Annual report

ACTS MINISTRIES

REPORT OF THE TRUSTEES YEAR ENDED 5TH APRIL 2024

The Board of Trustees present their report with the financial statements of the charity for the year ended 28 February 2024. The Trustees have adopted the provisions of Accounting 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).

Reference and administrative details

The Charity Name.

The legal name of the charity is ACTS Ministries.

The charity's areas of operation and UK charitable registration

The charity works for the benefit of disadvantaged children and adults in India.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) charity no. 105730.

Legal Structure of the Charity.

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charities Commission in Northern Ireland (CCNI).

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by the Charity law.

The trustees are all individuals.

The principal operating address, telephone no, e mail and web site addresses of the charity

53 Locksley Park,
Belfast
BT10 0AS.

Telephone no. +44 7585117739.

E Mail address. artomson@hotmail.com

Facebook. ACTS Ministries.

Trustees

The trustees in Office on the date the report was approved were:-

Raymond Thompson

Ashok Thomas

David Thompson

Lorraine Thompson.

The trustees who served as a trustee in the reporting period are as shown above.

ACTS MINISTRIES

REPORT OF THE TRUSTEES YEAR ENDED 5TH APRIL 2024

Objects and activities of the charity

The purposes of the charity as set out in its governing document

ACTS Ministries was established for the advancement of religion and the relief of poverty and to promote the benefit of disadvantaged people in developing countries without the distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort with the objective of improving the conditions of life for the said inhabitants and in particular:

- a. Support of the charitable work of the Little Hearts Organisation in India.
- b. To advance education in accordance with Christian principles.
- c. The recruitment, selection and sending out of volunteers for short term service within the area of benefit.

The main activities undertaken in relation to those purposes and for the public benefit during the year

We exist to raise funds and receive donations for the benefit of children and adults under the care of Little Hearts Orphanage, Little Buds School, Balwadi Pre-School (South India) and Harvest Mission Workers and Harvest Mission Schools (North India) (see notes below).

There are many disadvantaged people in India who need support and protection.

Little Hearts Orphanage situated in Panayur, ECR, Chennai, cares for almost 130 children and adults who have moderate to severe and complex learning difficulties. Children and adults with these difficulties are often neglected, sometimes abused and often abandoned.

Little Hearts Orphanage provides a caring environment for these vulnerable people. They are fed and clothed, given physio treatment where needed and medical attention and cared for by the dedicated staff. Not all of the children and adults are orphans some do have parents, however they often struggle to care for children with these levels of disability. Little Hearts Orphanage with their trained staff provides exactly what these vulnerable people need.

Balwadi Pre-School - this school is based in the Ghandi Nagar slum area of Shollingonallur, Chennai. The school draws in daily the local children to prepare them for moving into Mainstream education (government schools) when they have reached the required age or standard. These slum children have no basic literacy. There are at present about 50 children (aged 2-8) registered and about 25-30 children coming to the pre-school every day. The children are under the supervision of a trained primary school teacher and classroom assistant. The children also enjoy a good meal in the school before going home.

In addition to basic literacy the Pre-school is also homework club where the children from the the slum, who are in the government schools, can receive help with their school work. The teachers in the pre-school also have a social role connecting with parents about how their children are managing both in government schools and in Pre-school.

A Sunday school is also held in the school for all the local children who wish to come.

ACTS MINISTRIES

REPORT OF THE TRUSTEES YEAR ENDED 5TH APRIL 2024

Harvest Mission – At our ACTS meeting in December 2023 it was agreed that we had completed our support for Harvest Missions and therefore will be ending support in 2024. The Charity set out to help Harvest Mission in 2008 and have supported regularly since that time but now feel that we have completed our task. It has been a worthwhile partnership with Harvest where we have assisted in many projects, new classrooms, bicycles for workers in remote areas, flood victim support, funding boreholes and funds for teacher salaries.

The CEO of Harvest was informed in January 2024 of our decision and was in agreement. We also have written to all the Harvest supporters to inform them of our decision to cease our funding of Harvest Missions and to finalise this by the 31st March 2024).

There are still some funds in the Harvest account which we will send in due course when the new bank details and FCRA details are received.

Funding - All the funds raised and donated to ACTS Ministries are used for the support of the above people directly and/or indirectly, (teachers and staff salaries etc; school uniforms; building maintenance; etc).

The main achievements and performance of the charity during the year

We have continued to support the beneficiaries mentioned above during the year.

The Trustees of the charity confirm that they have complied with their duty under section 4(6) of the Charities Act (Northern Ireland) 2022 to have regard to the CCNI's guidance on public benefit and that the public benefit requirement has informed the activities of the charity in the year ended 5 April 2024.

The difference the charity's performance during the year has made to the beneficiaries of the charity and to the wider society

Our continued support of the following projects have had a positive impact on the lives of the beneficiaries and also on the wider society:

Little Hearts Orphanage

Balwadi Pre-School and Homework Club

Harvest Mission Schools

Structure, governance and management of the charity.

The methods used to recruit and appoint new charity trustees.

The charity recruits and appoints trustees with a range of skills, experience and knowledge in keeping with the pursuance of its objects.

The trustees' bankers and advisors

Bankers: AIB, University Road, Belfast, BT7 1ND

Financial review of the position at the reporting date, 5 April 2024

The trustees consider the financial performance by the charity during the year to have been satisfactory.

ACTS MINISTRIES

REPORT OF THE TRUSTEES YEAR ENDED 5TH APRIL 2024

The Statement of Financial Activities (SOFA) shows the extent of and movement in, all charitable funds differentiating between restricted funds (monies provided for specific purposes) and unrestricted funds (monies that can be applied to any charitable objectives within the organisation's objectives).

Total Incoming resources for the year were £27,626 (2023: £21,769). Total expenditure on charitable activities for the year was £18,680 (2024: £23,665). Total funds of the charity for the year ended 28 February 2024 were £14,363 (2023: £6,697).

Policies on reserves.

The charity aims to hold an amount in reserves that is at least equivalent to the running costs for 3 months. As at 5 April 2024 the charity held £14,363 in reserves and this would be sufficient to run the charity for 3 months based on current levels of expenditure and also provide an amount for contingencies.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Teresa Campbell,
AAB Group Accountants Limited
Unit 1,
Building 10 Central Park,
Mallusk Road
Newtownabbey,
Co. Antrim BT36 4FS

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity.

In preparing those financial statements the Trustees are required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent;

ACTS MINISTRIES

REPORT OF THE TRUSTEES
YEAR ENDED 5TH APRIL 2024

-
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
 - state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities (Northern Ireland) Act 2008, as amended. 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 other irregularities. The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on *30th Jan 2025*

Signed

Raymond Thompson

Raymond Thompson

Trustee

Date: *30th Jan . 2025*

ACTS Ministries

Northern Ireland - Charity number 105730

Annual return

**Acts Ministries
Independent Examiner's Report To The Trustees
Year Ended 5 April 2024**

I report on the accounts of the charity for the year ended 5 April 2024 which are set out on pages 9 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(1) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law, and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- (iii) to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presents with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;

Acts Ministries
Independent Examiner's Report To The Trustees
Year Ended 5 April 2024

-
- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the 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;
 - 4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charities as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

AAB

AAB Group Accountants Limited
1 - 3 Arthur Street
Belfast
Co. Antrim
BT1 4GA
Northern Ireland

Dated: 30 January 2025

ACTS Ministries

Northern Ireland - Charity number 105730

Accounts



AN AAB GROUP COMPANY

Belfast: 1-3 Antrim Street, Belfast, Co Antrim, BT1 4GA
Tel: 028 9024 3131

Dublin: Unit 5B, Píngal Bay, Business Park, Ballyriggaa, Co Dublin, K32 NY57
Tel: 01 6913500

Dungannon: Howard House, 30 Northland Row, Dungannon, Co Tyrone, BT71 6AP
Tel: 028 8775 0400

Malusk: Unit 1, Building 10, Central Park, Malusk Rd, Newtownabbey, Co Antrim, BT36 4FS
Tel: 028 9083 0801

Newry: Dromolone Mill, The Quay, Newry, Co Down, BT35 8DS
Tel: 028 3026 1010
Registered Office Address

FPM.AAB.COM | INFO@FPM.AAB.COM

Charity Registration Number: NIC105730

ACTS MINISTRIES
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
5TH APRIL 2023

AWARD WINNING ADVICE...



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FPM ACCOUNTANTS LIMITED, AN AAB GROUP COMPANY
Reg No: NI022968 | VAT Reg: GB 187 4499 49 | IE 328 3821 FH

Teresa Campbell FCA, Paitya Hanly FCA,
Siwma Keating FCA FRBRP, Feargal McCormack FCA,
Gary Dineen FCA PIP, Michael Fenech FCA, Lureen Grant FCA,
Michelle Howkins FCA, Malachy McLarone FCA CTA,
James Pivle CA, Stephen Smyth FCA

Seamus Keating is authorised to act as an Insolvency Practitioner in UK and Ireland by Chartered Accountants Ireland

ACTS MINISTRIES
Unaudited Financial Statements
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For the year ended 5 April 2023

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ACTS MINISTRIES
Statement of Financial Activities
(incorporating an Income & Expenditure Account)
For the year ended 5 April 2023

	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		21,769	-	21,769	31,827
Charitable Activities		-	-	-	-
Bank Interest		-	-	-	1
TOTAL INCOME		21,769	-	21,769	31,828
EXPENDITURE ON:					
Charitable Activities	3	(23,666)	-	(23,666)	(37,730)
Other	4	(353)	-	(353)	(235)
TOTAL EXPENDITURE		(24,019)	-	(24,019)	(37,965)
NET EXPENDITURE		(2,250)	-	(2,250)	(6,137)
GROSS TRANSFERS BETWEEN FUNDS		-	-	-	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		8,946	-	8,946	15,083
TOTAL FUNDS CARRIED FORWARD		6,696	-	6,696	8,946

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 11 to 13 form part of these financial statements.

ACTS MINISTRIES
Balance Sheet

as at 5 April 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Bank Balance		6,696	8,946
		<u>6,696</u>	<u>8,946</u>
NET ASSETS			
		<u>6,696</u>	<u>8,946</u>
REPRESENTED BY:			
Restricted Revenue Fund	5	-	-
Unrestricted Revenue Fund	5	6,696	8,946
		<u>6,696</u>	<u>8,946</u>

These financial statements were approved by the members of the committee and authorised for issue and are signed on their behalf by:


Raymond Thompson
Trustee

10th March 2024
Date

The notes on pages 11 to 13 form part of these financial statements.

ACTS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 5TH APRIL 2023

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Acts Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern based on the reserves in place.

c) Fund Accounting

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income

Income is recognised when the charity has entitlement and any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income is deferred only when the charity has to fulfill conditions before becoming entitled to period.

ACTS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 5TH APRIL 2023

1 ACCOUNTING POLICIES ctd...

e) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised. The charity does depend on the support of its volunteers, which is much appreciated.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

h) Critical Accounting Estimates

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.

2 Related Party Transactions

The charity was under the control of the board of trustees through out the year. The charity Trustees were not paid or received any benefits from employment with the charity in the year, neither were they reimbursed expenses during the year.

During the year Acts Ministries did not enter into any transactions with related parties.

The charity also does not employ any staff.

ACTS MINISTRIES

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 5TH APRIL 2023**

3 Charitable activities expenditure

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Funds				
Little Hearts Orphanage	14,580	-	14,580	15,795
Special Projects	9,085	-	9,085	21,935
Total Expenditure	23,665	-	23,665	37,730

The 2022 amount of £37,730 was made up of £34,730 unrestricted and £3,000 restricted.

4 Other expenditure

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Bank charges	353	-	353	235
Total Expenditure	353	-	353	235

The 2022 amount of £235 was all unrestricted.

5 Movement in funds during the year

	Funds brought forward from 2022 £	Movement in funds in 2023 £	Transfer between funds £	Funds carried forward £
Unrestricted Revenue	8,946	(2,250)	-	6,696
Restricted Revenue	-	-	-	-
	8,946	(2,250)	-	6,696

	Funds brought forward from 2021 £	Movement in funds in 2022 £	Transfer between funds £	Funds carried forward £
Unrestricted Revenue	15,083	(6,137)	-	8,946
Restricted Revenue	-	-	-	-
	15,083	(6,137)	-	8,946

ACTS Ministries

Northern Ireland - Charity number 105730

Annual report

ACTS MINISTRIES

REPORT OF THE TRUSTEES YEAR ENDED 5TH APRIL 2023

The trustees present their Report and Accounts for the year ended 5 April 2023.

Reference and administrative details.

The Charity Name.

The legal name of the charity is ACTS Ministries

The charity's areas of operation and UK charitable registration

The charity works for the benefit of disadvantaged children and adults in India.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) charity no. 105730.

Legal Structure of the Charity.

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charities Commission in Northern Ireland (CCNI).

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by the Charity law.

The trustees are all individuals.

The principal operating address, telephone no, e mail and web site addresses of the charity

53 Locksley Park,
Belfast
BT10 0AS.

Telephone no. +44 7585117739.

E Mail address. artomson@hotmail.com

Face book. ACTS Ministries.

Trustees

The trustees in Office on the date the report was approved were:-

Raymond Thompson

Ashok Thomas

David Thompson

Lorraine Thompson.

The trustees who served as a trustee in the reporting period are as shown above.

ACTS MINISTRIES

REPORT OF THE TRUSTEES YEAR ENDED 5TH APRIL 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document

ACTS Ministries was established for the advancement of religion and the relief of poverty and to promote the benefit of disadvantaged people in developing countries without the distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort with the objective of improving the conditions of life for the said inhabitants and in particular:

- a. Support of the charitable work of the Little Hearts Organisation in India.
- b. To advance education in accordance with Christian principles.
- c. The recruitment, selection and sending out of volunteers for short term service within the area of benefit.

The main activities undertaken in relation to those purposes and for the public benefit during the year

We exist to raise funds and receive donations for the benefit of children and adults under the care of Little Hearts Orphanage, Little Buds School, Balwadi Pre-School (South India) and Harvest Mission Workers and Harvest Mission Schools (North India).

There are many disadvantaged people in India who need support and protection.

Little Hearts Orphanage cares for almost 130 children and adults who have moderate to severe and complex learning difficulties. Children and adults with these difficulties are often neglected, sometimes abused and often abandoned. Little Hearts Orphanage provides a caring environment for these vulnerable people. They are fed and clothed, given physio treatment where needed and medical attention and cared for by the dedicated staff. Not all of the children and adults are orphans some do have parents, however they often struggle to care for children with these levels of disability. Little Hearts Orphanage with their trained staff provides exactly what these vulnerable people need.

Little Buds School – The school has now closed and the children are attending the local government schools.

Balwadi Pre-School - this school is based in the slum area and draws in the local children to prepare them for moving to the Little Buds School when they have reached the required age or standard. These slum children have no basic literacy. There are at present about 50 children (aged 2-5) registered and about 25-30 children coming to the pre-school every day. The children are under the supervision of a trained primary school teacher and classroom assistant. The children also enjoy a good meal in the school before going home.

In addition to basic literacy the Pre-school is also homework club where the children from the the slum, who are in the government schools, can receive help with their school work. The teachers in the pre-school also have a social role connecting with parents about how their children are managing both in government schools and in Pre-school.

ACTS MINISTRIES

REPORT OF THE TRUSTEES YEAR ENDED 5TH APRIL 2023

Harvest Mission Schools - in rural North India in the smaller towns there is often no government school and families cannot afford to send their children to school by bus. Harvest Missions have opened schools in these areas, at present 4 schools with about 300-500 pupils in each. Their standard of education is very high which is attractive to the families. They want to see the children learn and develop and be equipped for life.

All the funds raised and donated to ACTS Ministries are used for the support of the above people directly and/or indirectly (teachers and staff salaries etc; school uniforms; building maintenance; etc).

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

We have continued to support the beneficiaries mentioned above during the year.

The difference the charity's performance during the year has made to the beneficiaries of the charity and to the wider society

Our continued support of the following projects have had a positive impact on the lives of the beneficiaries and also on the wider society:

Little Hearts Orphanage

Balwadi Pre-School and Homework Club

Harvest Mission Schools

Structure, governance and management of the charity.

The methods used to recruit and appoint new charity trustees.

The charity recruits and appoints trustees with a range of skills, experience and knowledge in keeping with the pursuance of its objects.

The trustees' bankers and advisors

Bankers: AIB, University Road, Belfast, BT7 1ND

Financial review of the position at the reporting date, 5 April 2023

The trustees consider the financial performance by the charity during the year to have been satisfactory.

ACTS MINISTRIES

REPORT OF THE TRUSTEES YEAR ENDED 5TH APRIL 2023

Policies on reserves.

The charity aims to hold an amount in reserves that is at least equivalent to the running costs for 3 months. As at 5 April 2023 the charity held £6,696 in reserves and this would be sufficient to run the charity for 3 months based on current levels of expenditure and also provide an amount for contingencies.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Mr Lowry Grant, FCCA
FPM Accountants Limited
Unit 1, Building 10
Central Park, Mallusk Road
Newtownabbey, Co. Antrim
BT36 4FS

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial

ACTS MINISTRIES

**REPORT OF THE TRUSTEES
YEAR ENDED 5TH APRIL 2023**

statements comply with regulations made under the Charities (Northern Ireland) Act 2008, as amended. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 31st January 2024.

Signed



Raymond Thompson
Trustee

Date: 10th March 2024

ACTS Ministries

Northern Ireland - Charity number 105730

Annual return



AN AAB GROUP COMPANY

**Acts Ministries
Independent Examiner's Report To The Trustees
Year Ended 5 April 2023**

I report on the accounts of the charity for the year ended 5 April 2023 which are set out on pages 9 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(1) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law, and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- (iii) to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presents with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;



AN AAB GROUP COMPANY

**Acts Ministries
Independent Examiner's Report To The Trustees
Year Ended 5 April 2023**

- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the 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;
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

JL Grant

Lowry Grant, FCCA
For, and on behalf of
FPM Accountants Ltd
Independent Examiners
Unit 1, Building 10
Central Park, Mallusk Road
Newtownabbey
Co. Antrim
BT36 4FS

Date: *10/03/2024*