

REGISTERED COMPANY NUMBER: 6919051 (England and Wales)
REGISTERED CHARITY NUMBER: 1131305
REGISTERED CHARITY NUMBER: SC042550 (Scotland)

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 JULY 2018
FOR
ACTS 435**

UHY Calvert Smith
Chartered Accountants
31 St Saviourgate
York
North Yorkshire
YO1 8NQ

ACTS 435

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FOR THE YEAR ENDED 31 JULY 2018**

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ACTS 435

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2018. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim and objective of the Charity is to put people who can give in touch with people who are in need with the Church as the physical, face-to-face forum to enable virtual, online giving.

Scotland

Registration with OSCR will enable the charity to develop its operations in Scotland by working with churches and Christian charities in Scotland and hence helping those in need in those communities.

ACHIEVEMENT AND PERFORMANCE

Review of Activities

The Charity fully funded its administration costs through Gift Aid in this and the prior year. A grant from The Persula Foundation met the shortfall in earlier years whilst Gift Aid did not meet the administration costs in full.

Core Activities for Public Benefit

Acts 435 is a website that directly links those wanting to give with those needing their help. Acts 435 focuses on providing specific practical help for those people locally known to be in need in small but significant ways. For each request there is a limit of £120 and an overall limit per family of three requests per year. 100% of donations to requests go to those in need with no percentage removed for administrative costs.

External Partnership

Acts 435 works with churches and charities to help people in need in the community. Acts 435 was launched as a pilot in the North Yorkshire and Humber Region in October 2009 and was then launched nationally by the patron, the Archbishop of York, on the 12th July 2010.

FINANCIAL REVIEW

Reserves policy

The Charity's administrative costs were previously funded by a private donor who topped up the funds as needed, and are now met by Gift Aid. Restricted funds are passed onto individual applicants within 7 days of the full donation being received. As such the charity does not have a formal reserves policy at the current time.

In its ninth year the core activities of Acts 435 have continued to increase with £405,602 given to distribute to people in need, representing over 3,900 requests for help being met. As the word spreads it is hoped this growth will continue. Unrestricted funds primarily represent Gift Aid receipts, which cover all administrative costs. Year end funds therefore mainly consist of grants about to be paid out to individuals where receipt of the donation and corresponding payment to applicant have straddled the financial year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Acts 435 was established by a Memorandum and Articles adopted on 29 May 2009, which has subsequently been amended by Special Resolutions dated 31 July 2009 and 1 July 2011. The Charity registered with the Charity Commission in England and Wales on 24 August 2009 and with the Office of the Scottish Charity Regulator (OSCR) on 31 August 2011.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Charity has a part-time Executive Director reporting to the Trustees, and two part-time Administrators.

The work was supported by over 400 volunteer Advocates based in local churches and Christian charities.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have identified and assessed the major risks to which the charity is exposed, in particular those related to the operation and finances of the charity. They are satisfied that the charity's exposure to these risks is minimal.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6919051 (England and Wales)

Registered Charity number

1131305 (England and Wales)

SC042550 (Scotland)

Registered office

Bishopthorpe Palace

Bishopthorpe

York

North Yorkshire

Patron

Archbishop of York, Dr. John Sentamu

Trustees

Margaret M Sentamu (Chair)

Julian Richer

Mark Fordyce

Peter Warry

Sarah Rhodes

The first board of Trustees was elected to serve for an initial three year period and may be reappointed for two further terms of three years. After this period the reappointment of a trustee will only be permitted in exceptional circumstances and must be reviewed every year.

Company Secretary

Margaret M Sentamu

Independent Examiner

UHY Calvert Smith

Chartered Accountants

31 St Saviourgate

York

North Yorkshire

YO1 8NQ

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Yorkshire Bank
46 Coney Street
York
YO1 9NQ

Approved by order of the board of trustees on 15 January 2019 and signed on its behalf by:

Mrs M M Sentamu - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTS 435

Independent examiner's report to the trustees of ACTS 435 ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2018.

Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company 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 Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA, ACA, and TEP which are listed bodies

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
3. the accounts 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 accounts 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 accounts to be reached.

Mrs Amanda J Millett
FCCA ACA TEP
UHY Calvert Smith
Chartered Accountants
31 St Saviourgate
York
North Yorkshire
YO1 8NQ

Date: 16 January 2019

ACTS 435

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2018**

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	75,393	388,122	463,515	330,297
Other trading activities	3	<u>20</u>	<u>-</u>	<u>20</u>	<u>40</u>
Total		75,413	388,122	463,535	330,337
EXPENDITURE ON					
Raising funds		12,952	-	12,952	11,215
Charitable activities					
Grants payable to individuals		-	405,602	405,602	280,649
Charitable support and governance costs		<u>41,768</u>	<u>-</u>	<u>41,768</u>	<u>37,366</u>
Total		54,720	405,602	460,322	329,230
NET INCOME/(EXPENDITURE)		20,693	(17,480)	3,213	1,107
Transfers between funds	11	<u>(17,340)</u>	<u>17,340</u>	<u>-</u>	<u>-</u>
Net movement in funds		3,353	(140)	3,213	1,107
RECONCILIATION OF FUNDS					
Total funds brought forward		16,075	140	16,215	15,108
TOTAL FUNDS CARRIED FORWARD		<u>19,428</u>	<u>-</u>	<u>19,428</u>	<u>16,215</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

ACTS 435

**BALANCE SHEET
AT 31 JULY 2018**

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	8	-	-	-	1,111
CURRENT ASSETS					
Debtors	9	17,202	21,527	38,729	32,059
Cash at bank		<u>4,626</u>	<u>5,530</u>	<u>10,156</u>	<u>6,233</u>
		21,828	27,057	48,885	38,292
CREDITORS					
Amounts falling due within one year	10	<u>(2,400)</u>	<u>(27,057)</u>	<u>(29,457)</u>	(23,188)
NET CURRENT ASSETS		<u>19,428</u>	<u>-</u>	<u>19,428</u>	<u>15,104</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>19,428</u>	<u>-</u>	<u>19,428</u>	16,215
NET ASSETS		<u><u>19,428</u></u>	<u><u>-</u></u>	<u><u>19,428</u></u>	<u><u>16,215</u></u>
FUNDS					
Unrestricted funds	11			19,428	16,075
Restricted funds				<u>-</u>	<u>140</u>
TOTAL FUNDS				<u><u>19,428</u></u>	<u><u>16,215</u></u>

The notes form part of these financial statements

ACTS 435

**BALANCE SHEET - CONTINUED
AT 31 JULY 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 15 January 2019 and were signed on its behalf by:

Mrs M M Sentamu -Trustee

Mr P Warry -Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable to individuals are recognised as payable from the point at which the corresponding donation is received via the charity's website. Details of specific requests pending receipt of the full amount of donation, and amounts held by churches to dispense to applicants are disclosed in the notes to the financial statements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Website	- 20% straight line
Computer equipment	- 33.3% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Funds held by the Charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the Charitable objects at the discretion of the Trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise where specified by the donor, contractual arrangements or when funds are raised for a particular restricted purpose.

Designated funds - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JULY 2018**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2018	2017
	£	£
Donations	388,123	278,486
Gift aid	<u>75,392</u>	<u>51,811</u>
	<u>463,515</u>	<u>330,297</u>

3. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Bag sales	<u>20</u>	<u>40</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation - owned assets	1,111	1,111
Independent examination fees(including VAT)	1,326	1,290
Other accountancy / payroll fees (including VAT)	<u>468</u>	<u>240</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2018 nor for the year ended 31 July 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2018 nor for the year ended 31 July 2017.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JULY 2018**

6. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	35,683	33,276
Other pension costs	<u>315</u>	<u>117</u>
	<u>35,998</u>	<u>33,393</u>

The average monthly number of employees during the year was as follows:

2018	2017
<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

The Charity had three part-time employees during the current financial year.

The Executive Director is considered to represent the key management personnel of the charity. Total compensation of £29,760, inclusive of employer national insurance and pension contributions, was paid in the year (2017: 28,784).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	52,063	278,234	330,297
Other trading activities	<u>40</u>	<u>-</u>	<u>40</u>
Total	52,103	278,234	330,337
EXPENDITURE ON			
Raising funds	11,215	-	11,215
Charitable activities			
Grants payable to individuals	-	280,649	280,649
Charitable support and governance costs	<u>37,366</u>	<u>-</u>	<u>37,366</u>
Total	48,581	280,649	329,230
NET INCOME/(EXPENDITURE)	3,522	(2,415)	1,107
Transfers between funds	<u>(2,155)</u>	<u>2,155</u>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JULY 2018**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	1,367	(260)	1,107
RECONCILIATION OF FUNDS			
Total funds brought forward	14,708	400	15,108
TOTAL FUNDS CARRIED FORWARD	<u>16,075</u>	<u>140</u>	<u>16,215</u>

8. TANGIBLE FIXED ASSETS

	Website £	Computer equipment £	Totals £
COST			
At 1 August 2017 and 31 July 2018	<u>16,214</u>	<u>4,528</u>	<u>20,742</u>
DEPRECIATION			
At 1 August 2017	15,322	4,309	19,631
Charge for year	<u>892</u>	<u>219</u>	<u>1,111</u>
At 31 July 2018	<u>16,214</u>	<u>4,528</u>	<u>20,742</u>
NET BOOK VALUE			
At 31 July 2018	<u>-</u>	<u>-</u>	<u>-</u>
At 31 July 2017	<u>892</u>	<u>219</u>	<u>1,111</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	21,527	19,422
Tax	<u>17,202</u>	<u>12,637</u>
	<u>38,729</u>	<u>32,059</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JULY 2018**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Social security and other taxes	518	491
Other creditors	88	34
Accrued expenses	468	240
Grants payable	27,057	21,097
Independent Examination Fee	<u>1,326</u>	<u>1,326</u>
	<u>29,457</u>	<u>23,188</u>

11. MOVEMENT IN FUNDS

	At 1/8/17	Net movement in funds	Transfers between funds	At 31/7/18
	£	£	£	£
Unrestricted funds				
General fund	16,075	20,693	(17,340)	19,428
Restricted funds				
Donations	140	(17,480)	17,340	-
	<u>16,215</u>	<u>3,213</u>	<u>-</u>	<u>19,428</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	75,413	(54,720)	20,693
Restricted funds			
Donations	388,122	(405,602)	(17,480)
	<u>463,535</u>	<u>(460,322)</u>	<u>3,213</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JULY 2018**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/8/16 £	Net movement in funds £	Transfers between funds £	At 31/7/17 £
Unrestricted Funds				
General fund	14,708	3,522	(2,155)	16,075
Restricted Funds				
Donations	400	(2,415)	2,155	140
	-----	-----	-----	-----
TOTAL FUNDS	<u>15,108</u>	<u>1,107</u>	<u>-</u>	<u>16,215</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,103	(48,581)	3,522
Restricted funds			
Donations	278,234	(280,649)	(2,415)
	-----	-----	-----
TOTAL FUNDS	<u>330,337</u>	<u>(329,230)</u>	<u>1,107</u>

Restricted Funds

Donations

Restricted donations are those given towards requests posted online. Where a specific request has been donated to, the funds will go to that specific individual. Where a general donation towards requests has been given, ACTS 435 allocates these funds to specific requests. Each request is a maximum of £120.

As at 31 July 2018 there was £5,530 (2017 - £1,815) of donations given to specific requests pending receipt of the full amount before sending to the appropriate church, and a further £21,527 (2017 - £19,282) held by, or in the process of being transferred to, different churches to dispense to applicants.

The balance brought forward on the fund related to amounts advanced as loans rather than donation under a pilot scheme introduced in 2015. It was decided not to continue this initiative beyond the initial pilot stage. The remaining loan balance was partially repaid in the year, with the residual balance written off as irrecoverable.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 JULY 2018

11. MOVEMENT IN FUNDS - continued

Transfers between funds

Where requests are expiring and the full amount has not been met by external donors, the ACTS 435 team applies general funds to make up these amounts, using a debit card and making donations online in the same way external donors do. This is shown as a transfer from unrestricted to restricted funds which is considered to most accurately reflect the substance of these transactions.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2018.

ACTS 435**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2018**

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	388,123	278,486
Gift aid	<u>75,392</u>	<u>51,811</u>
	463,515	330,297
Other trading activities		
Bag sales	<u>20</u>	<u>40</u>
Total incoming resources	463,535	330,337
EXPENDITURE		
Raising donations and legacies		
Wages	9,008	8,037
Pensions	63	117
Public relations, marketing	<u>3,881</u>	<u>2,761</u>
	12,952	10,915
Other trading activities		
Bag costs	-	300
Charitable activities		
Grants to individuals	405,602	280,649
Support costs		
Administration		
Wages	26,675	25,239
Pensions	252	-
Office facility fee	390	488
Bank and online donation fees	4,455	3,044
IT and technical support	3,414	2,643
Telephone	333	351
Printing, postage & stationery	853	486
Sundries	403	459
Travelling	1,322	1,139
Depreciation	<u>1,111</u>	<u>1,111</u>
	39,208	34,960

This page does not form part of the statutory financial statements

ACTS 435

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2018**

	2018	2017
	£	£
Governance costs		
Accountancy fees	1,758	1,566
Legal fees	13	13
Insurance	<u>789</u>	<u>827</u>
	<u>2,560</u>	<u>2,406</u>
Total resources expended	460,322	329,230
	<hr/>	<hr/>
Net income	<u><u>3,213</u></u>	<u><u>1,107</u></u>