

**ACCELERATING CROSS-CULTURAL  
TRAINING AND SERVICE**

**Report and Accounts**

**Year ended 31 March 2017**

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**ACCELERATING CROSS-CULTURAL TRAINING & SERVICE  
(ACTS 13)**

**YEAR ENDED 31 MARCH 2017**

**COMPANY INFORMATION**

<b>Trustees</b>	Mr S S James Mr J A Sterling Mr B Munro Mr P Dakin Mrs F Daley
<b>Company Secretary</b>	Mrs A Sterling
<b>Governing Document</b>	Memorandum and Articles of Association dated 2 October 2003
<b>Company Registration Number</b>	4919711
<b>Charity Registration Number</b>	1100184
<b>Registered Office</b>	14 Heron Court, 14 Big Hill London E5 9HH
<b>Accountants</b>	exempt
<b>Bankers</b>	HSBC Bank plc 17 The Broadway Southgate London N14 6PP

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**ACCELERATING CROSS-CULTURAL TRAINING & SERVICE  
(ACTS 13)  
REPORT OF THE DIRECTORS  
YEAR ENDED 31 MARCH 2017**

The Directors have pleasure in submitting the Report and Accounts for the year.

**Objects of the charity**

The object of the Charity is to carry out, provide and develop cross-cultural mission training and facilitate Christian organisations and believers into cross-cultural mission.

**Government**

The policy and operating decisions of the charity rest with the Directors who meet regularly to monitor the activities of the company.

**Review of Activities**

ACTS 13 continue to develop and facilitate cross-cultural mission training and encouragement amongst organisations, churches and individuals in the USA, across London, the United Kingdom and Europe. The vast majority of funding for training and consultation has come through partner organisations through the provision of air and rail tickets and housing for Lab participants.

**Training and Consultation**

In this current year, 2016-17, ACTS 13 personnel continue their local approach in Southern California with occasional trips to London for consultation and training due to Stephen's focus on completing the second of two degrees at the University of California. Barbara continues to maintain the Lab-related blog at: [www.labrevisited.wordpress.com](http://www.labrevisited.wordpress.com). This blog serves as a "library" of Training Lab materials and resources.

**Report on New Developments:**

Lead trainers, Stephen and Barbara James remain in the Los Angeles Area, USA for the next year or two. Stephen is focused at this point on completing the PhD in Anthropology and Transnational Studies at the University of California, Riverside. ACTS 13 activity in the USA and Europe continues, however. Stephen James carries out a consultation role for ACTS 13 primarily in Southern California, traveling back to London occasionally for teaching and consultations.

**The Coming Year:**

Ben and Judy Armacost, training in London and other parts of Europe, have assumed a training role that complements and takes to the next level the previous work of ACTS 13. Ben and Judy are not formally a part of ACTS 13 due to their commitments to their own Charity, AIM. Other training and consultations continue with local ministry in the USA and in London.

**Financial Review**

Income for the year was £9,114 and expenditure in the year was £9,151 giving a net deficit for the year of £37 compared with a surplus in the previous year of £3,042. Funds balances at year end totalled £11,581. Low amounts of expenditure and income for ACTS 13 do not, on the surface, reflect the widespread activity of the charity. The reasons for this are primarily associated with the fact that the expenses of training and other activities carried out on behalf of ACTS 13, are almost exclusively paid for by the inviting or contracting party. This means that the funds associated with training (airfare, train, office supplies, food, housing, etc.) are paid directly to vendors by ACTS 13 partners.

**Reserves Policy**

Given that the company has no monthly committed expenditure, the Directors have formed the view that a general reserve of £1,100 is an appropriate level for the time being.

**Risk Statement**

The Directors have reviewed the risks to which a small charity operating without employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

**Directors' Responsibilities**

Company law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the company and of its income and expenditure for the year.

We are required to:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate 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 Companies Act 2006.

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 Directors on 20 December 2017 and signed on their behalf by



Stephen S James

**ACCELERATING CROSS-CULTURAL TRAINING & SERVICE  
(ACTS 13)**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2017  
Summary Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>INCOMING RESOURCES</b>					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	9,113	-	9,113	4,500
<i>Investment income:</i>					
Interest		1	-	1	1
debt write-off				-	-
Total Incoming Resources		9,114	-	9,114	4,501
<b>RESOURCES EXPENDED</b>					
<i>Costs of generating voluntary income</i>					
Charitable activities	3	9,151	-	9,151	1,459
Governance costs	4	-	-	-	-
Total Resources Expended		9,151	-	9,151	1,459
<b>Net Movement in Funds</b>		(37)	-	(37)	3,042
Transfers between funds		-	-	-	-
Fund balances at 1 April 2016		11,618	-	11,618	8,576
<b>Fund balances at 31 March 2016</b>		11,581	-	11,581	11,618

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 6-8 form part of these accounts.

**ACCELERATING CROSS-CULTURAL TRAINING & SERVICE  
(ACTS 13)  
BALANCE SHEET  
AS AT 31 MARCH 2017**

	Note	Unrestricted Funds	Restricted Funds	2017	2016
<b>CURRENT ASSETS</b>					
Debtors	7	-	-	-	900
Cash at bank	6	7,066	-	7,066	8,017
		<u>7,066</u>	<u>-</u>	<u>7,066</u>	<u>8,917</u>
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	8	-	-	-	-
Net Current Assets		<u>7,066</u>	<u>-</u>	<u>-</u>	<u>8,917</u>
<b>NET ASSETS</b>					
		<u>7,066</u>	<u>-</u>	<u>7,066</u>	<u>8,917</u>
<b>FUND BALANCES</b>					
Unrestricted funds					
General Funds		7,066	-	7,066	8,917
Restricted Funds					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>7,066</u>	<u>-</u>	<u>7,066</u>	<u>8,917</u>

*For the year ended 31 March 2017, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.*

*Responsibilities of directors/trustees:*

- a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act, neither is any examination required under the Charities Act 1993 and, as a consequence, no examiner's report is attached.*
- b. The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.*

*These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.*

Approved by the Directors and signed on their behalf on 20 December 2017 by:

  
Stephen S James

Company no: 4919711

Charity no: 1100184

The notes on page 6-8 form part of these accounts.

**ACCELERATING CROSS-CULTURAL TRAINING & SERVICE  
(ACTS 13)  
NOTES TO THE ACCOUNTS**

<b>2 Voluntary income</b>	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
General donations	3,655	-	3,655	3,600
Tax recoverable	914	-	914	900
Gift aid	4,544	-	4,544	-
	<u>9,113</u>	<u>-</u>	<u>9,113</u>	<u>4,500</u>

**3 Charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<b>a Direct Charitable Costs</b>				
Ministry support	1,393	-	1,393	300
Grants payable	-	-	-	-
	<u>1,393</u>	<u>-</u>	<u>1,393</u>	<u>300</u>

Note 3c

**b Support & Administration**

Printing, postage & stationery	51	-	51	-
Office equipment	81	-	81	-
Expenses	564	-	564	119
Travel & Accommodation/subs	4,555	-	4,555	1,040
Computer & IT related expenses	760	-	760	-
Other costs	1,746	-	1,746	-
	<u>7,758</u>	<u>-</u>	<u>7,758</u>	<u>1,159</u>
<b>Combined charitable activity cost</b>	<u>9,151</u>	<u>-</u>	<u>9,151</u>	<u>1,459</u>

**c Grants**

	Institutions £	Individuals £	2017 £	2016 £
Partner organisation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**4 Governance costs**

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Accounts and examination	-	-	-	0
	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>

**5 Staff & Trustees**

The charity has no employed staff. Its activities are generally carried out by volunteers.

**ACCELERATING CROSS-CULTURAL TRAINING & SERVICE  
(ACTS 13)  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 MARCH 2017**

**1 Accounting Policies**

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards and follow the Statement of Recommended Practice: Accounting by Charities 2005. The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to the HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure:

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations. Grants for the support of missionaries are accounted for on the basis of support that relates to the financial year.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Act.

e) Cashflow statement

The company has taken advantage of the exemption provided by the Financial Reporting Standard 1 and has not prepared a Cash Flow Statement for the year.

f) Foreign currency transactions

Foreign currency transactions during the period are translated at an average rate. Balances at the end of the period are converted at the rate applicable on the last day of the period.



**ACCELERATING CROSS-CULTURAL TRAINING & SERVICE  
(ACTS 13)**

**NOTES TO THE ACCOUNTS**

**6 Cash at Bank and in Hand**

	2017	2016
	£	£
Bank operating accounts	5,962	6,914
Bank deposits	1,104	1,103
	<u>7,066</u>	<u>8,017</u>

**7 Debtors and prepayments**

	2017	2016
	£	£
Tax recoverable	0	900
	<u>0</u>	<u>900</u>

**8 Creditors: liabilities falling due within one year**

	2017	2016
	£	£
Accruals	0	0
	<u>0</u>	<u>0</u>

**9 Members**

Each member of the company commits to contribute, if the charity is wound up, an amount of £10.