

**ACCELERATING CROSS-CULTURAL
TRAINING AND SERVICE**

Report and Accounts

Year ended 31 March 2015

TUESDAY



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COMPANIES HOUSE

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

YEAR ENDED 31 MARCH 2015

COMPANY INFORMATION

Trustees	Mr S S James Dr P K Dakin Mr J A Sterling Mr B Munro Mrs F Daley
Company Secretary	Mrs A Sterling
Governing Document	Memorandum and Articles of Association dated 2 October 2003
Company Registration Number	4919711
Charity Registration Number	1100184
Registered Office	14 Heron Court, 14 Big Hill London E5 9HH
Accountants	exempt
Bankers	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 2015**

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, 2014-15, ACTS 13 personnel have shifted to a more local approach in Southern California with occasional trips to London for consultation and training due to Stephen's focus on completing the first of two degrees at the University of California. Barbara continues to maintain the Lab-related blog at: 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 transferred to the Los Angeles Area, USA in 2013, and will remain there for the next 2 years. Stephen has now completed the first of two degrees at the University of California, Riverside, and is focused at this point on the PhD in Anthropology and Transnational Studies. 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 £4,601 and expenditure in the year was £2,611, giving a net surplus for the year of £1,990 compared with a surplus in the previous year of £2,410. Funds balances at year end totalled £8,576. 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 30 November 2015 and signed on their behalf by



Stephen S James

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

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2015
Summary Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
INCOMING RESOURCES					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	4,600	-	4,600	4,700
<i>Investment income:</i>					
Interest		1	-	1	1
debt write-off				-	282
Total Incoming Resources		4,601	-	4,601	4,983
RESOURCES EXPENDED					
<i>Costs of generating voluntary income</i>					
Charitable activities	3	2,329	-	2,329	2,381
Governance costs	4	282	-	282	192
Total Resources Expended		2,611	-	2,611	2,573
Net Movement in Funds		1,990	-	1,990	2,410
Transfers between funds		-	-	-	-
Fund balances at 1 April 2014		6,586	-	6,586	4,176
Fund balances at 31 March 2015		8,576	-	8,576	6,586

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 2015**

	Note	Unrestricted Funds	Restricted Funds	2015	2014
CURRENT ASSETS					
Debtors	7	2,700		2,700	1,800
Cash at bank	6	5,875	-	5,875	4,786
		<u>8,575</u>	<u>-</u>	<u>8,575</u>	<u>6,586</u>
CURRENT LIABILITIES					
Liabilities falling due within one year	8	-	-	-	-
Net Current Assets		<u>8,575</u>	<u>-</u>	<u>-</u>	<u>6,586</u>
NET ASSETS					
		<u>8,575</u>	<u>-</u>	<u>8,575</u>	<u>6,586</u>
FUND BALANCES					
Unrestricted funds					
General Funds		8,575	-	8,575	6,586
Restricted Funds					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>8,575</u>	<u>-</u>	<u>8,575</u>	<u>6,586</u>

For the year ended 31 March 2015, 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 30 November 2015 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
YEAR ENDED 31 MARCH 2015

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**

2 Voluntary income	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
General donations	3,700	-	3,700	3,800
Tax recoverable	900	-	900	900
	<u>4,600</u>	<u>-</u>	<u>4,600</u>	<u>4,700</u>

3 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
a Direct Charitable Costs				
Ministry support	533	-	533	66
Grants payable	-	-	-	-
	<u>533</u>	<u>-</u>	<u>533</u>	<u>66</u>

Note 3c

b Support & Administration

Printing, postage & stationery	10	-	10	-
Office equipment	102	-	102	1,100
Travel & Accommodation/subs	1,515	-	1,515	1,203
Computer & IT related expenses	156	-	156	-
Other costs	13	-	13	12
	<u>1,796</u>	<u>-</u>	<u>1,796</u>	<u>2,315</u>
Combined charitable activity cost	<u>2,329</u>	<u>-</u>	<u>2,329</u>	<u>2,381</u>

c Grants

	Institutions £	Individuals £	2015 £	2014 £
Partner organisation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

4 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Accounts and examination	282	-	282	192
	<u>282</u>	<u>-</u>	<u>282</u>	<u>192</u>

5 Staff & Trustees

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

6 Cash at Bank and in Hand

	2015 £	2014 £
Bank operating accounts	4,773	3,684
Bank deposits	1,102	1,102
	<u>5,875</u>	<u>4,786</u>

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

7 Debtors and prepayments

	2015	2014
	£	£
Tax recoverable	2,700	1,800
	<u>2,700</u>	<u>1,800</u>

8 Creditors: liabilities falling due within one year

	2015	2014
	£	£
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.