



# The Bethany Children's Trust

Annual Report to 31 August 2022



# Charity information

## Trustees of The Bethany Children's Trust (BCT)

Mrs Gill Bradley  
Mrs Ruth Ejvet  
Ms Rose Ndolo  
Mr Geoff Walls  
Mrs Hazel Whiting

## Chief Executive Officer

Lyn Edwards

## Governing Document

Trust Deed dated 23 December 1998, as amended 5 December 2003  
Charity Registration Number 1073817

## Registered Office

Office 214, Hill House, 210 Upper Richmond Road, London SW15 6NP

## Website

[www.bethanychildrenstrust.org.uk](http://www.bethanychildrenstrust.org.uk)

## Independent Examiner

Archie McDowall, BA, CA, Stewardship, 1 Lamb's Passage, London EC1Y 8AB

## Bankers

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Bracknell  
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### **BCT is dedicated to mobilising Christians to respond to the needs of children at risk.**

Our vision is to see the Christian church leading the way in building a local and global society where every child is loved, safe, valued, nurtured and free to reach their God-given potential. Through teaching, training, advice, networking and financial support, BCT equips project partners to help restore the lives of marginalised and vulnerable children and to bring about changes in the attitudes, practices and situations that harm them. These marginalised children include those affected by abuse, exploitation, HIV, homelessness, disability and poverty.

# The Bethany Children's Trust

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## Letter from the Chair of Trustees

As you will see when you read through this Annual Report, The Bethany Children's Trust (BCT) has continued, by the grace of God, to make significant positive impact to the lives of marginalised children and to their communities through our partnerships in the field in Zambia, Rwanda and the Democratic Republic of Congo (DRC).

Our partners have experienced such challenging circumstances related to various Covid restrictions and severe food shortages, and yet we have seen such incredible dedication, resilience, and passion demonstrated by their staff and volunteers.

I am enormously proud of our BCT staff team, and grateful for their consistent hard work, using their gifts and competence to make sure BCT is able to make a difference, and 'punch above our weight'. I am delighted that Lyn Edwards has taken up the role of CEO, and I have every confidence in her as she leads us forward. It is a joy to work with Lyn, Steve, Carolyn and Jane.

I am also immensely thankful for our faithful supporters who partner with us in this work through prayer, financial giving, fundraising, and encouragement, without whom we wouldn't be able to achieve our goals. I would like to thank every individual and organisation that has contributed towards the significant impact BCT and our partners have made throughout the year.

Our faithful God continues to provide for this work, to sustain us, and to guide and direct us. What a faithful God we serve! We praise God that in the midst of various challenges, we have not been consumed. His deep compassion for us, our supporters, and our partners, has certainly not failed us and will continue as we look forward in trust, to impact for good the lives of the most marginalised children.

After having the honour of serving as Chair of Trustees for over 3 years, I have now stepped down and handed over the reins to one of our current Trustees, Ruth Ejvet. Ruth has been inspiring to work with on the Board of Trustees. She has excellent experience and gifts that will serve her brilliantly in the role of Chair of Trustees, as well as her passion for BCT's work, and a strong and active faith in Christ.

This report has been signed by Ruth as she was already Chair at the time of signing. I remain a trustee on the Board and look forward to continuing to work with Ruth and our fellow trustees, and Lyn and the staff team.

As we face the joys and challenges ahead, we look to God for His provision of all the resources we need to fulfil all He is asking us to do.

Gill Bradley

BCT Chair of Trustees (to February 11th 2023)



## BCT's Approach to Fundraising

BCT is just as committed to 'friend-raising' as to fundraising. We see building relationships with supporters and potential supporters as an integral part of raising funds to resource our own and our partners' work. Therefore, we take a no-pressure approach to fundraising. Our focus is on sharing stories of transformation, highlighting how we are making a difference to individual children and entire communities, then presenting opportunities for members of the public to support this work, if they wish to. We use printed communications, social media channels and presentations at events in order to share these stories and leave it to the public to decide what their response may be, if any. If an existing supporter wishes to cease receiving communications from BCT, they can contact either our own office or the Fundraising Preference Service and we will ensure that they no longer receive such communications.

Our policy means that we value the supporter and their wellbeing as an individual as much as any support they may be able to offer BCT. It means that we offer a range of opportunities to engage with BCT's work beyond financial support and take time and care to nurture positive relationships with them.

A small number of supporters choose to go beyond giving funds to BCT's work and become BCT Ambassadors. These Ambassadors give of their time, expertise and resources to promote BCT's work in their churches and communities, mobilising prayer and even organising their own fundraising events. We maintain close relationships with our Ambassadors, ensuring they are equipped for their efforts, up to date with good practice in fundraising, and fully aware of how grateful we are for their efforts on our behalf.

We also write fundraising applications to grant-making trusts that exist to disburse grants as they see fit.

### Currently, funding is provided from a variety of sources:

**Grant-making Trusts** – We have a small but committed group of grant-making trusts who support us on a regular basis. Other grant-making trusts support us with occasional one-off gifts.

**Supporters** – We receive ongoing monthly support from many supporters, usually by standing order and direct debit, and also one-off donations. We also have long-standing relationships with a number of churches and schools, which include their supporting us financially.

**Events** – We occasionally arrange fundraising events or encourage our supporters to join us in taking part in fundraising events arranged by other organisations. (We ensure that any external event meets our ethical standards and faith values.) We receive funding from supporters who have raised sponsorship by taking part in such events.

**Legacy Funding** – We receive occasional funding by legacy donations.

**Media** – BCT also encourages fundraising through the promotion of its charitable activities via its communications media: print publications, online presence and social media.

## BCT's vision and mission

### Commitment to Public Benefit

BCT's trustees confirm that they have paid due attention to public benefit in their role of overseeing the work of BCT and are satisfied that all BCT activities meet public benefit requirements as defined by the Charity Commission's general guidelines. Everything BCT has done in the period covered by this report has been to bring benefit to the lives of our key beneficiaries – children at risk – by influencing, equipping and enabling churches, Christian projects and individuals to respond to their needs, and to address root issues, beliefs and practices that harm them.

### Summary of BCT's objects, as set out in its Declaration of Trust

- a) To relieve persons, particularly children who are in conditions of need or hardship or who are sick, and to relieve the distress caused thereby in such parts of the world as the Trustees may from time to time decide.
- b) To advance the Christian faith in accordance with BCT's Statement of Beliefs in such parts of the world as the Trustees may from time to time decide.
- c) To advance education in accordance with Christian principles by such means as the Trustees may consider appropriate.

### BCT's Vision...

...is to equip the Christian Church to lead the way in building a local and global society where every child is loved, valued, safe, nurtured and free to reach their God-given potential.

### BCT's Mission...

...is to mobilise a Christian response to the needs of the most marginalised children. We work wherever God leads us, strengthening the capacity of churches to lead their communities in caring for children and addressing the roots of beliefs, practices and circumstances that harm them. We work with churches directly, through local project partners and by networking and collaborating with other organisations.



# How BCT has benefited marginalised children

## We assisted churches and Christian organisations to develop initiatives to bring about holistic transformation in the lives of vulnerable children

BCT exists to transform the lives of vulnerable children. We believe wholeheartedly that every child is created in God's image and therefore inherently precious. And we believe that every child should be loved, cared for and enabled to fulfil their God-given potential. Therefore, we actively seek out the most marginalised of children – the ones who slip through the net, who are neglected by their communities and whose suffering goes unnoticed because they are hidden away or overlooked – and we act to see their lives changed, practically, socially, emotionally and spiritually.

We believe in the Church. We believe churches are uniquely placed to influence change on a local basis, and that they understand their communities, their children and the most important local issues far better than we do. So, local churches are our focus. We seek to equip churches to reach their own communities, rather than doing it for them, so that they will continue to influence godly transformation even many years into the future. We connect with and equip churches directly through our *Transformation Resources*, and indirectly through our project partners.

**Note:** Before the pandemic, it was our longstanding habit to visit each of our overseas project partners at least once every two years. COVID has made such visits impossible. However, we have remained in close contact with our project partners by phone, WhatsApp and email, and this technology has enabled us to provide support, encouragement and detailed guidance. Our partners have also continued to provide quarterly monitoring and evaluation reports, which give us valuable insights into how their work is progressing.

## Enabling projects to develop strategically and according to good practice

Our project partners are extraordinary people. They do incredible work, often in the harshest of circumstances and with minimal material reward. They are determined, courageous and deeply committed. We're privileged to work with them, fight battles together and see young lives changed. However, a significant part of our deep commitment to our partners is to identify ways in which their already excellent work could be strengthened. So, drawing on over 20 years' experience, we work alongside our partners to help them in formulating strategies which will enable them to meet their communities' most acute needs. We help them to make the most of the resources and personnel available to them, and to operate in line with best practice in safeguarding and project management, in order to reach and serve marginalised children as effectively as possible.

## Enabling projects to monitor and evaluate their work and to be accountable

Monitoring and evaluation are vital in helping our UK team to understand our partners' work. So, we equip our partners to report on their own work: to highlight the measurable outcomes from their efforts and show which areas of their work are most effective and fruitful. Their quarterly monitoring and evaluation reports help us to offer our partners specific advice on how to refine their approach. And partly based on our partners' reports, we work with each of them to devise an annual plan and budget which supports and emphasises the most effective areas of their work.

## Creating resources to challenge harmful attitudes and beliefs

BCT is increasingly focusing on creating resources, in order to respond to issues that can lead to the abuse and neglect of children and to strengthen families and communities. Our resources address pressure points, such as food insecurity, physical and mental health, disability, stigma and the pressure on family relationships, with a view to helping individuals, families and communities to thrive, because that is how children are also best able to thrive. These are issues that have been raised both within the communities we serve and in our wider networks, so we know that we are responding to felt needs.

Providing local churches with resources to train their communities makes important ideas accessible to a much wider audience than if we simply delivered the training ourselves. It has the potential to exponentially increase our impact.

These insights have led us to create *Transformation Resources*. These resources address child abuse by unpacking the attitudes and beliefs which cause it. 'Transform Disability' addresses misconceptions about disability and disabled children, 'Transform Families' encourages positive parenting by discussing common views on family life, and 'Let's Grow!' tackles food insecurity through addressing lack of knowledge about nutrition and agriculture. BCT staff have also been involved in creating resources for the Stop Child Witch Accusations coalition (see pages 20-21), which explore biblical perspectives on physical and mental health, sickness and healing.

All of the completed *Transformation Resources* material is available for download, absolutely free, through our website. And each element of the resources is piloted through trusted churches and Christian agencies – including our project partners – before being released for general use. The latest developments on *Transformation Resources* are outlined on Page 17 of this report.

## Provision of training

As part of our commitment to strengthen and add value to our partners' work, we help them to identify areas in which they would benefit from training, and we then enable them to access training which meets their needs. This either involves delivering the training ourselves or, where the training requires a specialism, we do not have within the organisation, helping our partners to access training from an alternative provider. For example, the Tanari Trust has delivered training in creating positive relationships for APRECOM staff and volunteers, to strengthen and inform their work with children and teenagers.

For the past two years, COVID has made face-to-face training very difficult, and overseas travel has been all but impossible. However, we have still been able to provide our partners with standalone training materials which we have created (most notably on COVID, health and healing, mental health issues, and principles for agriculture and nutrition). We also created an opportunity to share expertise and good practice through the SCWA online forum in October.

## Enabling networking

Our partners' work can often be enhanced by connecting with other organisations and individuals who support marginalised children: either agencies who work in a similar geographical area to them, or who might be

further afield but focus on similar issues. Whenever we become aware of a potentially fruitful connection, we encourage our partners to pursue it. In this way, both parties can benefit from sharing ideas and experiences.

Similarly, we help our partners to identify potential new financial backers, so that they will be better resourced. In the end, we aim for all of our partners to reach a stage where they no longer need BCT's support and are able to operate independently.

## Enabling projects to access information resources

Our UK team often has access to professional networks and information which our project partners do not. Therefore, we ensure that our partners can access important and useful resources by emailing them electronic documents or links to websites where such documents are available.

## Provision of finances, encouragement and prayer support

We often marvel at how much our partners can achieve on a shoestring budget. However, they still need financial support in order to operate. We work closely with each of our partners to identify their most strategically important activities. We then indicate at the start of the year which activities we intend to fund and at what level, to enable our partners to plan. Although this funding is subject to fundraising, we are invariably able to meet our commitments in this way.

Alongside the provision of funds, we also support our partners in regular prayer and in ongoing encouragement, guidance and advice through email and WhatsApp contact.

### BCT supports and partners with projects that are:

- Community-based, church-led or parachurch, if working significantly with churches.
- Working with the most marginalised children, who are significantly at risk in the context within which they live, due to abuse and prevailing circumstances.
- Addressing roots of harmful beliefs, attitudes and practices.
- Equipping local people to meet their own needs.
- Working with replicable and sustainable models or who desire to.
- Working with locally appropriate solutions to local problems.
- Focussing on Child Protection and Children's Rights.
- Emphasising the empowerment and support of parents/guardians and young people.
- Willing to collaborate and network with others.
- Willing to be accountable through monitoring and evaluation and impact measurement of their work; good financial reporting and good, open communication.
- Actively raising awareness within churches and communities of issues or an issue that is harmful to children, or desire to do so.
- Willing to progress and develop.
- Willing to be a voice on behalf of marginalised children or those at risk of abuse and/or to enable the children's voices to be heard directly.
- In under-resourced, neglected or isolated areas where marginalised children are exceptionally vulnerable and where there is little service provision.





## Case study: Jan



Photo: APRECOM's Odeth with Jan.

Raising Jan was a lonely journey for her mother. Jan is living with both physical and mental disabilities and is unable to walk. She's 17 but extremely small for her age.

Jan's mum has struggled to cope and the pandemic has brought extra pressure, including food shortages. But through an APRECOM support group in Kajera, led by church volunteers, Jan and her mother have found loving, unconditional support. It's made all the difference in the world to know there are people who care.

Even though COVID has meant support groups have not been able to meet in Kajera, the volunteers, led by Mama Keven, have continued to visit families like Jan's at home. Their input has been lifechanging: they are helping parents free themselves from addiction, building self-esteem among teenage girls, restoring hope among families living with HIV and disability.

These successes have given fresh impetus to the APRECOM team to train more churches to support families affected by HIV or disability. And churches feel motivated to help more families because of the impact they're having – without needing further support from the government or APRECOM.



## BCT by numbers

**200** children affected by HIV are members of Inshuti Nziza clubs in Rwanda.



**35** marginalised teenage girls have been provided with mentoring and life skills training.



**37** church leaders in Kajera attended quarterly training in child protection and disability awareness.



**75** members of Synergie cells were trained to address witchcraft-related abuse in their communities.



Up to **17** street-living children per quarter have been enabled to return to their families.



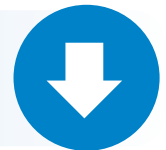
**100+** new gardens have been planted in Goma, to improve families' nutrition.



**90** phone calls from listeners during and after each radio programme on COVID, hosted by LVLE.



Our *Transformation Resources* files have been downloaded **112** times.



**7** children per quarter have received wheelchairs and **45** received support shoes from Wukwashi.



**250** children with disabilities have received physiotherapy, every quarter.



**16** weekly support groups for Zambian children living with disabilities, and their parents.





# APRECOM

## (AIDS Prevention Care and Outreach Ministry)

<b>Based in:</b>	<b>Kigali, Rwanda</b>
<b>Run by:</b>	<b>Youth With A Mission (YWAM) Rwanda</b>
<b>Partnered with BCT since:</b>	<b>2002</b>
<b>Supports:</b>	<ul style="list-style-type: none"> <li>• <b>Children affected by HIV/AIDS</b></li> <li>• <b>Children living with disabilities</b></li> </ul>

### Context

APRECOM was established in response to the AIDS epidemic in Rwanda. Millions of Rwandans had been diagnosed HIV+ but had little or no access to support, advice or medication. APRECOM has addressed these needs since its inception, and continues to do so, through children's clubs; advice, counselling and vocational guidance for young people; and support groups and practical helps for parents.

More recently, APRECOM has become aware of the huge numbers of Rwandan children with disabilities, and the lack of understanding and access to essential services which they contend with on a daily basis. APRECOM has therefore added a second strand to its work, advocating for the rights and needs of disabled children and equipping churches to serve and welcome children with disabilities in their own communities.

APRECOM has previously worked extensively in Kigali, but the initiatives there are now self-sustaining, allowing the team to focus its resources in other areas of the country, especially Bukora, Bugesera and Kajera.

### Key activities

- **Training churches to care for children** – Churches in Bugesera and Kigali have received quarterly training in child protection and the inclusion of children with disabilities. These churches have, in turn, been encouraged to pass on their training to others.
- **Outreach to children with disabilities** – Bugesera churches are now identifying children with disabilities in their communities and offering their families help and support. This support includes regular gatherings for such families.
- **Combatting child abuse** – APRECOM has provided the 'Touch Talk' resource to churches in Bugesera and Kajera, to help them empower children to recognise and report abuse.

- **Inspiring young people with HIV** – The Inshuti Nziza Troop comprises 30 young people, living with HIV. Through the Troop, APRECOM offers vocational skills, practical advice on managing their condition, and encouragement to live in hope and make wise life choices. Similarly, the Inshuti Nziza Clubs provide vital support for nearly 200 younger children affected by HIV.



Photo: Inshuti Nziza Club at Kajera.

- **Supporting adults with HIV** – APRECOM runs support groups for HIV+ adults, in Kajera, Bukora and Kigali. These groups are a source of advice and spiritual encouragement.
- **Supporting vulnerable teenage girls** – The Queens Group welcomes 35 vulnerable teenage girls and teaches them confidence, self-respect and vocational skills. This is vital in a context where teenage girls are often drawn into abusive relationships or fall pregnant.
- **Providing essential food** – The majority of the families in APRECOM's network either rely on regular food supplies in order to take antiretroviral medication, or have had their livelihoods jeopardised by COVID, or both. Similarly, children with disabilities often struggle to absorb nutrients, so they have a particular need for regular, nutritious foods too. While searching for a more long-term solution, APRECOM is providing these families with regular deliveries of essential food items.

- **Safeguarding community nutrition** – APRECOM is modelling vital principles of agriculture and healthy nutrition, through its community gardens. The team is also teaching these principles through BCT's 'Let's Grow!' resource.

## Impact

- **Practical support for disabled children** – Churches which have received training in disability awareness are taking practical steps to help and welcome disabled children, including buying wheelchairs and building ramps at their premises.
- **Safe environments for children** – Churches have a better understanding of child abuse, and have clear policies and processes to prevent and address such abuse. As a result, children in these churches are confident in reporting abuse and safe to grow and thrive. These churches are also rolling out the training to others in their networks.
- **Young people with renewed purpose** – 19 members of the Inshuti Nziza Troop have returned to school and are doing well in their studies. Four others have joined a vocational training school and are due to graduate in December 2022.
- **Secure and confident children** – The young members of the Inshuti Nziza Clubs feel welcome, accepted and that they belong. They are growing in maturity, in their friendships with one another and in their relationship with God. They are also well-equipped, through 'Touch Talk', to recognise and report abuse
- **Renewed hope for HIV+ adults** – The members of APRECOM's adult support groups feel accepted, well supported and equipped to make wise decisions in handling their condition. And they are providing practical care and support for one another, including help when hospital care is needed.
- **Teenage girls encouraged and empowered** – 28 teenage girls are playing active roles and taking on key responsibilities in their churches. Five girls with new-born babies, who had been ostracised by their families, received counselling and guidance and were reunited with their families.
- **100 healthy families** – Through APRECOM's food deliveries, 100 vulnerable families are healthier and better nourished. (Also, those of them affected by HIV are better able to tolerate their medication.)

- **Communities equipped to feed themselves** – Through APRECOM's 'Let's Grow!' training and model gardens, whole communities are better placed to grow nutritious crops and ensure their children are well fed. 35 families have benefited directly from the harvest from APRECOM's gardens.



Photo: The garden at Bukora.

## Figures

In any given quarter, APRECOM offers support to up to 280 children and 174 adults.

BCT donated £11,510.50 to APRECOM this year.

We also donated £3,027.61 as part of BCT's efforts to address food scarcity in our project partners' communities.

## How BCT has benefited APRECOM this year

- Ongoing support and advice, by email and WhatsApp.
- Detailed guidance on formulating annual plans and evaluating and developing the work.
- Information resources.
- Funding for:
  - Quarterly training seminars in 11 churches in Bugesera, on child protection and disability awareness.
  - Supporting churches in Bugesera to develop child protection policies and procedures.
  - Quarterly training for 6 churches in Kajera (37 leaders) on child protection and care for children with disabilities.
  - Quarterly training for 8 other churches on child protection and disability awareness.



- Training 50 church leaders and volunteers in Gahanga to set up and run support groups for disabled children.
- Quarterly meetings for 55 young people, to provide mentoring, spiritual guidance and training in agriculture and nutrition.
- Providing the 'Touch Talk' resource to churches with child protection policies, along with training on how to use the resource with children.
- Monthly meetings for 55-60 teenage girls, to equip them with life and vocational skills.
- Maintaining community gardens in Bukora and Kajera.
- The team to receive training in 'Creating Positive Relationships', to be passed on to young people in their network.
- Emergency food supplies and hygiene products for vulnerable families.
- Administration, transport and networking.

### Glory's story

For women like Glory, hunger is a double threat. She is living with HIV and needs substantial meals to be able to take her antiretrovirals. Now, more than ever, she needs her strength to care for her five-month-old daughter Milly: Glory lost her husband three months ago. He was HIV-positive too, and so is Milly, like so many whom APRECOM serves.

APRECOM Coordinator Odeth says Glory was really struggling when they first met. 'We've been supporting

her with food and visiting her in her home, providing her with counselling especially over the loss of her husband. Now, she is strong and courageous.'

Glory's little family is just one of 60 whom APRECOM has supported with food parcels in the last few months. As the global food crisis grows, APRECOM continues to support some of the most vulnerable families, especially those affected by disability and HIV who would otherwise be last to the table.



## LVLE (Laissez Vivre Les Enfants)

<b>Based in:</b>	<b>Goma, eastern DRC</b>
<b>Run by:</b>	<b>A church pastor and members of other local churches</b>
<b>Partnered with BCT since:</b>	<b>January 2017</b>
<b>Supports:</b>	<b>Children living in poverty, on the streets and/or accused of witchcraft]</b>

### Context

Goma is hard ground. Poverty and deprivation are widespread, violence (including armed insurrection) is common and child abuse is often simply accepted as part of life. LVLE is determined that, even in this harsh environment, children should be safe to grow and thrive. LVLE provides direct support to Goma's most marginalised children, especially to those who live on the streets. The team also trains church and community leaders in children's rights and child protection, equipping them to create environments where children can thrive.

A major focus of LVLE's work is on addressing abuse arising from accusations of witchcraft against children, and the harmful beliefs which underlie these accusations. This involves direct intervention on behalf of children facing witchcraft-related abuse, and also informative training for church leaders. As part of this, LVLE has created two 'Synergies' – networks of local pastors and civic authorities (including the police) – which promote child protection, particularly in unregulated contexts where false accusations and the resulting harm are commonplace. The Synergies provide systematic training in child witch accusations to counter false teaching and misunderstandings on the topic.

### Key activities

- Outreach to street-living children** – LVLE directly supports around 50 children who live on the streets of Goma. The team meet these children every week at LVLE's two 'listening posts'. Support takes the form of practical advice and, for those who want to leave the streets, mediation with their families or help in finding a safe home.
- Child protection training** – Rev Aruna trains church leaders, school leaders and community leaders, teaching important principles of child protection and equipping them to address and prevent child abuse. Up to 100 local leaders benefit from this training, every quarter.
- Follow up** – LVLE has gathered 30 church leaders in Turunga, all of whom have previously received child protection training, to check on their progress and offer refresher training. During the training, all of the delegates created child protection policies for their churches, with LVLE's guidance.
- Addressing nutrition and food scarcity** – Malnutrition and food scarcity continue to be significant problems, especially in the Monigi and Nyiragongo areas. LVLE are addressing these problems by training local leaders in principles of agriculture and nutrition, using BCT's 'Let's Grow!' resource.
- Building networks to address accusations of witchcraft** – LVLE's two 'Synergies' bring together church leaders, police officers and civic authorities to address accusations of witchcraft against children in Masisi and Monigi. This year, the Synergies have carried out mapping exercises to identify areas with high incidences of child witch accusations, and established cells in six of those communities.



Photo: Jean-Paul with a Synergy Cell.



- **Training Synergie cells** – 50 members of the newly established cells have been trained to address witchcraft accusations (using the SCWA\* resource 'The Heart of the Matter') and safeguard vulnerable children in their communities. They have also received training in 'Sickness, Health and Healing' and 'Mental Health Matters', which is particularly important given the common association of health problems with witchcraft in their communities.
- **Radio and TV broadcasts** – Rev Jean-Paul appears weekly on two local radio stations and once a month on local television, sharing important information and ideas about children's rights, child protection and COVID-19. These broadcasts enable him to spread important messages to a far wider audience than would otherwise be accessible.

(\*Stop Child Witch Accusations – see 'Connecting with others' section, p21.)

## Impact

- **Children leaving the streets** – Through LVLE's encouragement and mediation, between 12 and 17 children return home, every quarter. And team members continue to help those families resolve any difficulties, once the children are home.
- **Prevention of abuse** – Through LVLE's child protection training, church, school and community leaders are better informed about abuse and able to report it. They also pass on their understanding of the issue to their churches and communities, enabling others to recognise the signs of abuse and empowering children to report abuse against them. Similarly, listeners to Rev Jean-Paul's radio shows have begun reporting instances of child abuse, and are more vigilant in preventing this abuse. Children are also equipped to protect themselves from abuse, through 'Touch Talk'.



Photo: LVLE training.

- **Leaders mobilised** – Through the Synergie cell groups, 50 local leaders have been trained and mobilised to safeguard the children in their communities, and added to their local Synergie networks.
- **Changing attitudes** – Rev Jean-Paul's weekly radio shows frequently lead to lively discussions with listeners on how best to care for children. The programme content presents listeners with important principles which are often entirely new to them, and gently challenges any negative attitudes towards children.



Photo: Jean-Paul presenting on the radio.

- **Improved nutrition** – The 'Let's Grow!' training has resulted in over 100 new gardens being planted, providing families with nutritious plants to improve and diversify their diets, and to promote greater food security.
- **Limiting the spread of COVID** – COVID remains a significant and potentially life-threatening problem. Rev Jean-Paul's radio broadcasts on the subject provide vital advice to help limit the spread of the virus.

## Figures

The numbers of adults LVLE reaches vary from quarter to quarter. The team provide training for several cohorts of pastors, school leaders and local authorities during the year, and also conduct follow-up visits to cohorts who have already received training. The result is that LVLE impact several hundred men, women and children through their training initiatives.

In an average quarter, LVLE directly supports around 50 street-living children.

BCT donated £12,748.74 to LVLE this year.



## How BCT has benefited LVLE this year

- Ongoing support, advice and encouragement from BCT staff, through email and WhatsApp.
- Guidance on developing strategic plans and measuring the impact of their work.
- Information resources, including:
  - 'The Heart of the Matter', which helps train church and community leaders to address child witch accusations.
  - 'Touch Talk', which empowers children to recognise and report abuse.
  - 'Let's Grow!', which addresses nutrition and food security.
  - 'Sickness, Health and Healing' and 'Mental Health Matters', which address issues around physical and mental health.
- Funding for:
  - Two weekly listening posts, to connect with and support street-living children.
  - Mediation visits to families of children who wish to return home.
  - Weekly radio shows on child protection, good parenting and preventing the spread of COVID-19.
  - Monthly TV programmes on the same subjects.
  - Training 33 community leaders in Karisimbi in child protection and addressing accusations of witchcraft.
  - Training 21 community leaders in Goma in child protection and addressing accusations of witchcraft.



Photo: Jean-Paul and Paluku whilst training.

- A three-day training session for 50 pastors and school leaders on health and witchcraft accusations.
- An introductory meeting, three-day training and review session, for 30 pastors in Turunga, focusing on child protection and addressing accusations of witchcraft.
- Four follow-up training sessions for the Turunga pastors, and assistance in setting up support and discussion groups.
- A mapping activity for six communities in Masisi and Rutshuru, with a view to establishing Synergie cells.
- Refresher training for 50 church leaders who received training in 'Let's Grow!' in 2021.
- Five days of training in addressing child witch accusations for 50 Synergie cell leaders in Masisi and Rutshuru.
- Follow-up training for 40 leaders previously trained in 'Let's Grow!'.
- Refresher training for 80 school leaders previously trained in child protection.
- Administration costs.

### Glodi's story

When Glodi first came to one of LVLE's 'listening posts' in Nyiragongo, he was not in the mood to listen. Glodi blamed his father for his situation and was determined to kill him.

Glodi, now ten, left home two years ago after seeing his father beat his mum almost daily. But violence pursued him: a soldier caught Glodi picking pockets to survive and Glodi lost an eye in the assault.

When LVLE's outreach team met Glodi, he insisted that he had to avenge his mother. Gently, patiently, LVLE

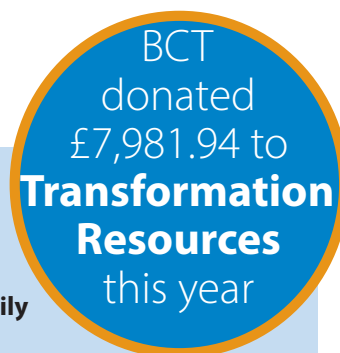
listened, showed compassion and helped soften Glodi's heart.

Then they visited his father, a carpenter. On the first visit, he was drunk. The second time, he was sober, repentant. 'He cried when we told him Glodi had lost an eye,' says LVLE's Director, Rev Jean-Paul Aruna.

Glodi has now been reconciled with his father and moved back in with his family. LVLE will continue to support the household as they reconnect.

BCT  
donated  
£12,748.74 to  
**LVLE**  
this year

## Transformation Resources



<b>Run by:</b>	<b>BCT's UK-based team, with advice and input from our overseas partners and experts on particular issues</b>
<b>A project since:</b>	<b>August 2017</b>
<b>Addresses:</b>	<b>Harmful attitudes and beliefs, and principles for healthy family and community life]</b>

The abuse and neglect of children is so often underpinned by harmful attitudes and beliefs, or by a lack of understanding of children's needs. In order to effectively prevent abuse, we must therefore address the beliefs behind it. Mindful of this, BCT has created *Transformation Resources*, a suite of resources exploring issues which keep children on the margins and offering practical advice on how best to support and empower them.

All of the resource material is designed for leaders in remote and deprived communities, contextualised to ensure it is relevant to these communities, and grounded in biblical teaching. The material is also rigorously tested by our project partners and other Christian workers on the ground. By producing and disseminating the *Transformation Resources*, we serve communities we would otherwise never reach, and increase our impact exponentially.

*Transformation Resources* include material which addresses: issues around family relationships and parenting; disability inclusion; hunger, nutrition and food scarcity, and preventing the spread of COVID-19. As a member organisation of the Stop Child Witch Accusations coalition, BCT has also taken the lead in creating resources which offer biblical perspectives on sickness and on mental health: issues which are important in themselves and which often underpin accusations of witchcraft.

### Key activities

- **Writing and creation** – 'Transform Families' (modules 1-17) has been completed and formatted, and is now available for use through the BCT website.
- **Translation and editing** – Sickness, Health and Healing and Mental Health Matters (BCT's resources concerning health, especially as it relates to accusations of witchcraft) have been translated into Swahili and are being formatted, ahead of release. 'Let's Grow!' is now available in English and French, and the translation into Swahili is almost complete.
- **Building relationships with collaborators** – We have connected with international Christian organisations, including the Salvation Army, Compassion and Operation Mobilisation. The Salvation Army have already used our resources in training workshops in several countries, and plan to integrate the material into their own training programme.

Compassion and OM are interested in using 'Let's Grow!' and 'Transform Disability' respectively.

- **Refining the web platform** – The resources area of the website has been restructured, so as to make it easier for visitors to find the material they need.

### Impact

- **Improved crop yields** – 'Let's Grow!' is having an impact where it is being used, with increased yields and new individual and community gardens springing up. As a result, children in these communities have access to improved food supplies and a balanced diet.
- **Improved support for disabled children** – 'Transform Disability', is continuing to prove effective in mobilising churches to respond to the needs of children with disabilities in their communities. For example, our partners in Rwanda and Zambia have been particularly effective in using the resource to train local churches, and then mobilising those churches to reach and support disabled children in their communities.
- **Strengthened families** – Families in many communities have learned vital principles for communication, respect and mutual support, through 'Transform Families' training.
- **Safeguarding health** – Our COVID-19 resources continue to help numerous communities to protect themselves against the virus. Also, Sickness, Health and Healing and Mental Health Matters are helping to promote holistic health.
- **Increased reach** – The resource material has been downloaded from the website 112 times this year, compared with last year's 41 downloads. Thus, nearly three times as many church and community leaders have accessed our resources this year. The resources have been used in Zambia, Rwanda, DR Congo, Burundi, Uganda, Kenya, South Africa, India and Jamaica and potentially in multiple other nations. We make the material freely available and so we receive partial feedback; its true impact may be wider and deeper than we know.

# Wukwashi wa Nzambi

<b>Based in:</b>	<b>Copperbelt region, Zambia</b>
<b>Run by:</b>	<b>Local volunteers</b>
<b>Partnered with BCT since:</b>	<b>2005</b>
<b>Supports:</b>	<b>Children living with disabilities]</b>

## Context

An estimated 93 million children worldwide live with disabilities. All of them must overcome obstacles in order to fulfil their potential. This is especially true of disabled children in the majority world, who must often contend with stigma, discrimination and lack of access to essential services, as well as their own physical or mental challenges.

Wukwashi wa Nzambi ('God's help') is dedicated to supporting children with disabilities and advocating for their needs and rights. The cornerstone of Wukwashi's work is their network of support groups – run by teams of volunteers from local churches – which offers children and their parents practical support, advice and encouragement. Through these groups, Wukwashi offers physiotherapy and play therapy to disabled children, helping them to become stronger and develop social and motor skills. They also provide access to mobility aids, artificial limbs and medical interventions, not to mention advice and encouragement for parents, and refer children to specialist schools when appropriate.

The Wukwashi team also works tirelessly to change common stigma around disability, and to provide parents with information they desperately need but rarely receive. Through training and awareness-raising in churches and through appearances on local media outlets, Wukwashi is making its message heard. Slowly but surely, attitudes are changing, stigma is diminishing and communities are enabling children with disabilities to thrive.

## Key activities

- **Support groups** – The backbone of Wukwashi's work is its network of sixteen support groups for children with disabilities and their parents. At these groups, children receive physiotherapy and play therapy, benefit socially from strong relationships with one another and with group leaders, and are assessed for any mobility aids and medical treatment they might need. The parents benefit from invaluable practical advice, moral support and spiritual encouragement.



Photo: Wukwashi Chililabombwe Support group.

- **Mentoring** – While support groups were unable to meet because of COVID restrictions, Wukwashi supported families in its network through a mentoring programme. This involved weekly visits and phone calls to families with disabled children, to offer encouragement and practical advice, particularly on physiotherapy exercises.
- **Physiotherapy** – Three physiotherapists visit Wukwashi's support groups. Their treatments improve the children's strength, muscle tone and range of movement, and they teach parents simple exercises to perform with their children at home.
- **Providing mobility aids** – The team source and provide a range of mobility aids, including wheelchairs, walking frames, standing frames and support shoes for children with mobility problems. As many as 7 children per quarter receive wheelchairs and up to 45 receive support shoes. Wukwashi also has a workshop to build supportive chairs, which help children sit upright and improve their posture.
- **Referrals to hospital** – The support groups are visited by doctors who assess the children's needs for medical treatments and surgical interventions. In a typical quarter, 32 children are assessed and referred on to hospitals for treatment. When necessary, Wukwashi will cover the costs of transport for a child to attend hospital.



- **Transport to school** – Children with limited mobility often struggle to make the journey to school. Wukwashi helps by simply providing transport, and by providing school fees for children attending Mambilima Special School.
- **Training workshops for church and community leaders** – Wukwashi challenges stigma and misguided beliefs around disability by providing disability awareness training for leaders – especially pastors. For example, three Wukwashi volunteers have used 'Transform Disability' to train students at Gospel Literature Outreach, encouraging them to welcome and support children with disabilities.
- **Wider advocacy** – Joyce and Henry regularly visit other churches, speak at conferences and appear on TV and radio broadcasts, to advocate for children with disabilities and share insights on how best to meet their needs.
- **Prospects for the future** – Providing wheelchairs and mobility aids to children with physical disabilities transforms their ability to access education and play a full role in their communities. It is hugely significant in helping them develop independence and a sense of purpose, and to build a bright future for themselves.
- **Life-saving treatment** – Access to medical treatments always makes a tangible difference to a child with a disability and is, in some cases, literally life-saving.
- **Church leaders inspired** – Wukwashi's training for church leaders challenges harmful beliefs and, beyond that, inspires them with the biblical mandate to care for the most vulnerable. This training results in churches seeking out disabled children in their communities, bringing them out of isolation, and in taking practical steps to welcome disabled children, including installing ramps at church premises.

## Impact

- **Parents encouraged and empowered** – Over 100 families have received support through Wukwashi's mentoring programme. As a result, parents feel supported even when unable to attend support groups, and are equipped to meet their children's therapeutic needs.
- **Dramatic improvements in children's conditions** – Typically, over 600 children per quarter attend Wukwashi's support groups. The majority of them make great improvements, both in their physical conditions and in their capacity for social interactions.
- **Improved movement** – Around 250 children receive physiotherapy in an average quarter. Those who receive this therapy almost all show dramatic improvements in their abilities to sit, stand or walk. These are vital steps towards independence. This is greatly helped by the professional physiotherapists training parents and group leaders, so that the exercises can be continued between formal physiotherapy sessions.
- **Independence and integration** – Children with mobility problems are often stranded at home, unable to attend school or interact with their peers. Wheelchairs and standing frames transform their ability to move, and therefore offer them opportunities to attend school, play with friends and play a full part in their communities.

- **Influencing harmful beliefs** – Wukwashi's advocacy for children with disabilities is changing attitudes towards them. Gradually, children with disabilities are being seen and treated differently, within individual communities and wider Zambian society.

## Figures

Wukwashi typically engages over 600 children per quarter, with many families benefiting from more than one aspect of their work. The team also reaches large (but hugely varying) numbers of adults every quarter, through its training and advocacy initiatives.

BCT donated £17,404.97 to Wukwashi this year.

## How BCT has benefited Wukwashi this year

- Ongoing support, advice and guidance from BCT staff, by email, phone, Zoom and WhatsApp.
- Focused guidance in formulating strategy and annual plans.
- Provision of resource material, including 'Transform Disability' and 'Let's Grow!'
- Funding for:
  - Running 16 weekly support groups for disabled children and their parents.
  - Assessing children's mobility needs and sourcing mobility aids and wheelchairs as needed.

- Arranging visits to support groups by doctors from local hospitals, to assess children for medical and surgical interventions.
- Engaging physiotherapists to visit the support groups and treat the children.
- A five-day training workshop for 62 support group leaders, covering first aid, feeding and ergonomics.
- Annual visits to support groups to encourage and train the leaders and monitor progress.
- A forum event for 500 parents of disabled children.
- Recruiting new volunteers.
- Fees for children attending Mambilima Special School.
- Staff training, administration, record-keeping and travel expenses.

BCT  
donated  
£17,404.97 to  
**Wukwashi**  
this year

### Samson's story

Samson was only a few days old when a mosquito bite changed his life. Born a perfectly healthy baby, he succumbed to yellow fever. As he developed, he could not sit up, support his head or use his hands. His mother, Elyse, struggled alone for two years. Then, six months ago, she joined one of Wukwashi's 16 support groups. There, Samson has received physiotherapy, play therapy, a special chair and a standing frame. Now, he can sit unsupported, plays happily with toys and holds his head high.

All support groups are up and running again, after COVID forced their closure for months. With new groups in Musenga and Chililabombwe, many more parents are learning the joy of nurturing their children's development. Now Elyse can give Samson physio at home, change lies in her hands, literally. And if hope is the belief that things can change, Elyse has hope in abundance too.



## Connecting with others

### Connecting with others around the issue of children accused of witchcraft

Witchcraft accusations – and the abuse which accompanies them – affect thousands of children worldwide. The West is still only beginning to grasp how widespread this issue is. So BCT remains committed to the Stop Child Witch Accusations coalition, raising awareness of child witch accusations and mobilising churches in affected communities to take action to protect vulnerable children. Carolyn Gent has continued in her role as Chair this year, with Lyn Edwards also serving on the steering group, and BCT as an organisation is integral to SCWA's activities.

Following on from last August's highly successful 'Heart of the Matter' training-of-trainers event in Calabar, Nigeria, local church leaders are passing on their understanding to their communities. Those who have received training are also continuing to network together, sharing ideas and experiences. This is crucial work in an area where witchcraft accusations against children – and associated abuse – are rife. These are the first steps in transforming the prevailing attitudes and thus making these communities safe places for children to grow.

This year has seen burgeoning collaborations between SCWA and the Salvation Army and Barnardo's. Three Salvation Army territories have asked for help in addressing witchcraft accusations and the related harm and this will be a major focus area in the next year or so, with the potential for wider rollout across their network. SCWA is also in contact with Barnardo's, with the hope of developing resources for professionals in the UK on recognising and responding appropriately to abuses relating to faith and belief. This is a great opportunity to extend SCWA's work in the UK.

SCWA's involvement with the UN has continued, too. The committee was invited to submit an update to the Office of the High Commissioner for Human Rights, focusing on the SCWA Model of Change and on training resources. Rev Aruna was also able to submit a response to the UN, outlining the work of LVLE in this area. It is encouraging to see that this issue is still on the agenda for the OHCHR, following last year's historic UN resolution on witchcraft-related abuse.

October 2021 saw the latest SCWA online Forum. This event focused on practitioners and was attended by delegates from DRC and Kenya, as well as the UK. The agenda looked at work with people with disabilities, cultural beliefs around physical and mental health, and the UN Resolution on the Elimination of harmful practices related to accusations of witchcraft and ritual attacks. As usual, this was a valuable opportunity to connect and discuss with individuals interested in the issues.

The Heart of the Matter continues to be an invaluable (and unique) training resource in addressing child witch accusations. This year, the Swahili translation was completed and launched, and the first draft of the Lingala version was finished. And combatting witchcraft-related abuse remains an essential strand of LVLE's work in DRC (see p14).

### Connecting with others around the issue of disability

This year, we have continued our working relationship with Hub of Hope in Kenya, who have used 'Transform Disability' to mobilise church leaders in supporting disabled children and their families. We are excited to

see how Hub of Hope are influencing the thinking in local communities and look forward to seeing how the prospects improve for children with disabilities as a result.



## Mobilising resources

Financial resources are essential to enable our project partners to continue and develop their work. BCT therefore provides each project with funding, to help enable its work. However, this is not a simple matter of handing each of our partners a blank cheque. We work together with each partner in drawing up an annual plan and budget, and we provide targeted funding for the most strategically important areas of their work. Quarterly reports from our partners then help us to monitor how this funding is being used.

BCT must, in turn, raise funding from a variety of sources. This funding comes from individuals, from churches and from a few grant-making trusts. We also welcome income from fundraising events, as and when they occur.

Effective communication is essential in encouraging members of the public to give to BCT – and to support us through prayer and advocacy. Our website, print publications and social media channels all enable us to showcase BCT's work, engage a wider audience and encourage new supporters to get involved.

BCT's approach to fundraising is outlined in detail on p5 of this report.

### Prayer support

Prayer is BCT's engine. It drives our work and it is at the heart of everything we do. For example, we prioritise prayer within our UK team's meetings, and we always pray for our project partners within our conversations with them. It is also a huge encouragement to us to have a network of supporters who pray regularly for BCT, for our project partners and for the children they serve. 274 of our supporters pray for us regularly, using our prayer diary, and we have 104 prayer partners who receive ad hoc prayer requests by email.

### Ambassadors

Our 13 Ambassadors are elite level BCT supporters. They represent BCT within their churches and communities, raising awareness of issues affecting marginalised children and mobilising prayer for BCT. When circumstances allow it (e.g. in the absence of COVID restrictions), our Ambassadors also sometimes organise fundraising events. We meet with our Ambassadors on Zoom, every two months, to pray, share ideas and encourage one another.

## 2021/22 Income and Expenditure

### General

Each year, BCT endeavours to set a realistic income and expenditure budget, in line with its goals and objectives. BCT is prudent with its financial management and knows that it cannot achieve its goals and objectives in supporting projects, raising awareness and networking with churches and other agencies, without the generosity and loyal commitment of its supporters in their various forms: trusts and foundations, businesses, churches and individuals.

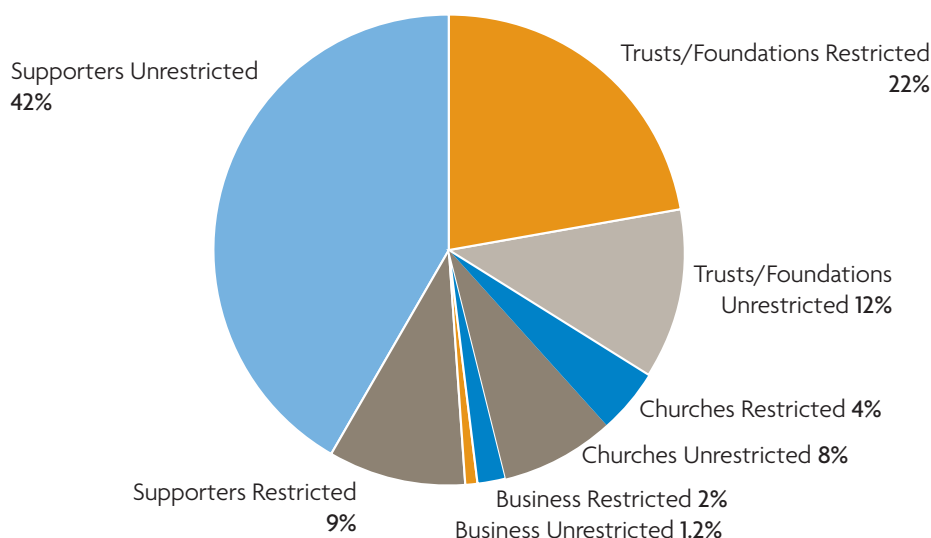
### Income

BCT's total income in 2021/22 was £142,352, a year-on-year fall of £25,746 (-15.3%). The decrease was split £17,811 in unrestricted income and £7,935 in restricted income. Following last year's unexpected year-on-year rise in receipts of over 24% - largely due to significantly increased one-off donations - this year's reduction was fully expected and very close to the figure we budgeted for. Moreover, given the current level of inflation and the UK economic forecast for 2023 we have again taken a cautious view in budgeting for income in 2022/23.

With regard to the primary sources of income in 2021/22, donations from Trusts and Foundations fell from £51,860 to £48,609 (-6.27%), those from businesses decreased from £6,277 to £4,200 (-33.09%) and those from supporters fell from £94,996 to £72,397 (-23.79%). Conversely, donations from churches rose from £14,965 to £17,146 (+14.57%).

An analysis of income by primary source and fund is given below:

	Trusts/ Foundations Restricted	Trusts/ Foundations Unrestricted	Churches Restricted	Churches Unrestricted	Business Restricted	Business Unrestricted	Supporters Restricted	Supporters Unrestricted	Total
<b>2021/22</b>	£31,749	£16,860	£6,345	£10,801	£3,000	£1,200	£13,176	£59,221	£142,352
<b>2020/21</b>	£39,250	£12,610	£3,822	£11,143	£3,952	£2,325	£15,181	£79,815	£168,098

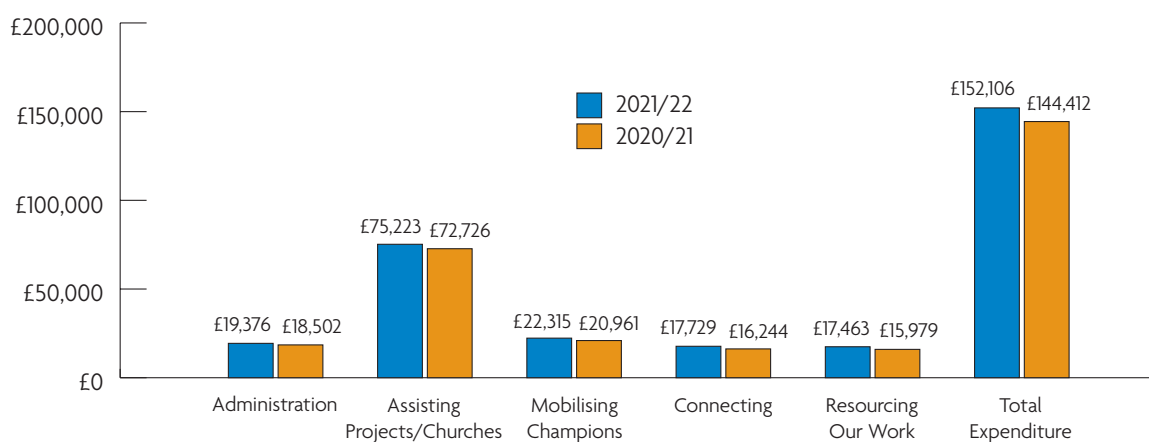


## Expenditure

Total expenditure in 2021/22 was £152,106, an increase of £7,694 (+5.33%) from 2020/21. Of that increase, £6,818 came from unrestricted funds and included spend on the improvement and upgrade of our website. Restricted spend remained relatively steady, rising by £876. This year, our funding of our partner projects' many key activities included disbursements sent as part of BCT's efforts to address food scarcity in our partners' communities, and organising Tanari Trust to deliver invaluable training to APRECOM staff and volunteers in creating positive relationships, to strengthen and inform their work with children and teenagers.

We take very careful consideration of our fund levels when making decisions on disbursements and spending on core costs. We continue our direct participation in, and giving financial support towards vital work for the ultimate benefit of some of the most marginalised children. Our biggest expenditure area continues to be the assisting and training of BCT's partner projects and churches to meet the needs of children at risk in their communities. Spend on this in 2021/22 reached £75,223, i.e. 49.45% of the overall total. Across the other expenditure categories there was a net year-on-year increase of £5,197.

	Administration	Assisting Projects/ Churches	Mobilising Champions	Connecting	Resourcing Our Work	Total Expenditure
<b>2021/22</b>	£19,376	£75,223	£22,315	£17,729	£17,463	£152,106
<b>2020/21</b>	£18,502	£72,726	£20,961	£16,244	£15,979	£144,412





## Looking forwards

An often-quoted bible verse is Jeremiah 29:11: 'For I know the plans I have for you' declares the Lord, plans to prosper you and not to harm you, plans to give you hope and a future'. We know God has plans for BCT's future, and we are fixed on hearing and fulfilling them. We praise Him for the team He has put together, each of us being in the right place to serve and to nurture the gifts God has given for this time.

We and our partners are excited by the resumption of our project visits, starting with APRECOM and LVLE in June/July 2023. It will be wonderful to meet face to face again. We and all those with whom we collaborate know that, through our collective efforts and an incredible strength of desire to reach out to the most marginalised of children, lives are changing and will continue to change. We realise our earthly eyes can never 'see' the full impact of the work we are called to focus on as God's plan is interwoven in so many seen and unseen ways. But as we all hear and follow His plans we know He is giving hope and a future to many, and His heart is to prosper them.

The report of the trustees was approved by the trustees on 16th June 2023 and signed on their behalf by:

Ruth Ejvet  
Chair of Trustees

# **The Bethany Children's Trust**

## **Report and Accounts**

year ended 31 August 2022

### **Stewardship**

1 Lamb's Passage, LONDON, EC1Y  
8AB

t: 0208 502 5600

e: [enquiries@stewardship.org.uk](mailto:enquiries@stewardship.org.uk)

w: [www.stewardship.org.uk](http://www.stewardship.org.uk)

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BETHANY CHILDREN'S TRUST**

I have examined the accounts for the year ended 31 August 2022 on pages 28 to 37 following which have been prepared on the basis of the accounting policies set out on pages 30 and 31.

### **Respective Responsibilities of Trustees and Examiner**

The trustees of the charity are responsible for the preparation of accounts; they consider that the audit requirements under section 144(2) of the Charities Act 2011 do not apply and that an independent examination is needed.

It is my responsibility to:

- (1) examine the accounts under section 145 of the Charities Act 2011;
- (2) follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011;
- (3) state whether particular matters have come to my attention.

### **Basis of Examiner's Statement**

This report is in respect of an examination carried out under section 145 of the Charities Act 2011, and in accordance with the general directions given by the Charity Commissioners. 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 a review of the accounts and making such enquiries as are necessary for the purpose of this report. 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.

### **Examiner's Statement**

Based on my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 130 of the Charities Act 2011, or that the accounts presented do not accord with those records, or comply with the accounting requirement of the Charities Act 2011. No matter has come to my notice in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts.

Archie McDowall BA, CA

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

22 June 2023

# The Bethany Children's Trust

## Statement of Financial Activities

year ended 31 August 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	88,070	54,270	142,340	168,081
Investments	3	12	0	12	17
Total income and endowments		88,082	54,270	142,352	168,098
<b>EXPENDITURE ON</b>					
Charitable activities	4	73,821	60,822	134,643	128,433
Raising funds	5	17,463	0	17,463	15,979
Total expenditure		91,284	60,822	152,106	144,412
Net gains/(losses) on investments		0	0	0	0
<b>Net income/(expenditure)</b>		(3,202)	(6,552)	(9,754)	23,686
Transfers between funds		0	0	0	0
		(3,202)	(6,552)	(9,754)	23,686
<b>Net movement in funds</b>		(3,202)	(6,552)	(9,754)	23,686
<b>Reconciliation of funds:</b>					
Total funds brought forward		69,312	50,828	120,140	96,454
Total funds carried forward		66,110	44,276	110,386	120,140

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

The notes on pages 30 to 36 form part of these accounts.



# The Bethany Children's Trust

## Balance Sheet

as at 31 August 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
<b>FIXED ASSETS</b>					
Intangible assets	7	957	0	957	2,872
Tangible assets	7	514	0	514	1,826
		<u>1,471</u>	<u>0</u>	<u>1,471</u>	<u>4,698</u>
<b>CURRENT ASSETS</b>					
Debtors	8	14,360	0	14,360	13,454
Cash at bank	9	53,639	44,276	97,915	105,611
		<u>67,999</u>	<u>44,276</u>	<u>112,275</u>	<u>119,065</u>
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	10	3,360	0	3,360	3,623
		<u>3,360</u>	<u>0</u>	<u>3,360</u>	<u>3,623</u>
Net Current Assets		64,639	44,276	108,915	115,442
		<u>66,110</u>	<u>44,276</u>	<u>110,386</u>	<u>120,140</u>
<b>NET ASSETS</b>					
<b>FUND BALANCES</b>					
Unrestricted funds	12				
General Funds		66,110	–	66,110	69,312
Restricted Funds	12	–	44,276	44,276	50,828
		<u>66,110</u>	<u>44,276</u>	<u>110,386</u>	<u>120,140</u>

Approved by the Trustees and signed on their behalf on 16th June 2023 by:

Ruth Ejvet

The notes on pages 30 to 36 form part of these accounts.

# The Bethany Children's Trust

## Notes to the Accounts

for the year ended 31 August 2022

### 1 Statutory Information

The charity is registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page of the trustees' annual report.

### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: 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)" ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

#### a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

#### b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) The charity relies on volunteers to carry out many of its activities, particularly those involving connection with our project partners, connection with other organisations and individuals in the furtherance of our aims, and the writing and provision of training resources. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be reliably measured.

**c) Expenditure**

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

**d) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

**e) Intangible fixed assets**

The cost of software is capitalised and amortised on a straight line basis over its expected useful life, which is expected to be 3 years.

**f) Tangible fixed assets**

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £100 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment Over 2 to 3 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

**g) Pension scheme arrangements**

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

**h) Taxation**

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

**i) Financial instruments**

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

**j) Exemption from preparing a cashflow statement**

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

**k) Critical accounting estimates and areas of judgement**

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

<b>3 Voluntary income</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General donations and legacies		83,144	52,935	136,079	162,517
Tax recoverable		4,926	1,335	6,261	5,564
		88,070	54,270	142,340	168,081
Other income					
Bank interest		12	–	12	17
Total Incoming Resources		88,082	54,270	142,352	168,098
<b>4 Charitable activity</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>a Direct Charitable Costs</b>					
Assisting Churches	Note 4c	14,618	60,605	75,223	72,726
Connecting		17,729		17,729	16,244
Mobilising Champions		22,315		22,315	20,961
		54,662	60,605	115,267	109,931
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>b Support &amp; Administration</b>					
Governance costs		1,583		1,583	1,785
GDPR compliance		40		40	40
Salaries and pension costs		11,210		11,210	10,661
Office rent & services		127		127	124
I.T., telephone and postage		2,362		2,362	1,506
Office supplies		30		30	41
Travel costs		72		72	132
Insurance		219		219	133
Professional Fees		230		230	500
Recruitment		58		58	0
Depreciation		3,009	217	3,226	3,350
Sundry		219		219	230
		19,159	217	19,376	18,502
Combined charitable activity cost		73,821	60,822	134,643	128,433

The fee payable to the independent examiner for examining the accounts was £1,824 (2021: £1,714); in addition the charity paid £635 (2021: £628) to Stewardship for payroll bureau services.

		<b>Institutions</b>	<b>Individuals</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>c Grants</b>					
<b>Analysis by receiving project/appeal</b>					
APRECOM		11,511		11,511	9,259
Transformation Resources		7,982		7,982	10,460
Stop Child Witch Accusation		7,992		7,992	6,194
Wukwashi		17,405		17,405	21,815
LVLE		12,749		12,749	10,015
Food Security campaign		3,027		3,027	0
Nyiragongo appeal		3		3	2,000
		60,669	0	60,669	59,743



**4 Charitable activity (continued)**

	<b>Institutions</b>	<b>Individuals</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Analysis by key purpose</b>				
Awareness raising	1,868		1,868	1,732
Training	25,553		25,553	19,323
Medical	10,950		10,950	6,079
Covid response	5,400		5,400	6,631
Transport	518		518	498
Parent/Family support	48		48	3,996
Child/Young person support & empowerment	4,090		4,090	5,860
Enterprise	335		335	991
School Fees	1,927		1,927	3,653
Administration	9,980		9,980	10,980
	<u>60,669</u>	<u>0</u>	<u>60,669</u>	<u>59,743</u>

Within 'Assisting Churches' are grants made to projects. The main features of the grants made were to provide practical support and finance to children's projects in Africa in three locations with the key purposes being as allocated above.

**5 Fundraising costs**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Salaries and pension costs	11,210		11,210	10,660
Communication services	3,264		3,264	3,195
Travel costs	72		72	132
Printing and stationery	30		30	41
IT Costs	2,051		2,051	1,252
Telephone	278		278	217
Storage	55		55	52
Insurance	218		218	133
Training, Conferences & meetings	43		43	70
Postage & mailbox hire	105		105	109
Governance	0		0	21
Recruitment	58		58	0
Miscellaneous	79		79	97
	<u>17,463</u>	<u>0</u>	<u>17,463</u>	<u>15,979</u>

**6 Staff & Trustees**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gross wages, salaries & benefits in kind	53,801	51,138
Employer's National Insurance costs	3,858	3,418
Employer's Allowance	(3,858)	(3,418)
Employer's Pension Contributions	1,614	1,534
Total staff costs	<u>55,415</u>	<u>52,672</u>

During the year the charity had 3 full time equivalent employed staff (2021: 3). No staff received salaries at a rate of more than £60,000 per annum (2021: none).

Remuneration payable to key management (excluding trustees) amounted to £39,603 in the year (2021: £37,756). Currently, following changes to certain role responsibilities, key management is considered to comprise the Chief Executive Officer and the Finance Manager.

**6 Staff & Trustees (continued)**

No remuneration was paid to any trustee during the year. No trustee received reimbursement for expenses incurred on BCT's behalf (2021: Nil). Simeon Whiting, the son of trustee Hazel Whiting, invoiced BCT a total of £9,890 during the year for communication services provided to the charity (2021: £9,797).

The total amount of donations funded by trustees [and connected parties] and key management was £521 (2021: £422).

**7 Fixed Assets**

Intangible Fixed Assets		Website	Total 2022
		£	£
Cost			
At 1st September 2021		5,744	5,744
Additions		0	0
Disposals		0	0
At 31st August 2022		5,744	5,744
Accumulated Depreciation			
At 1st September 2021		2,872	2,872
Charge for the year		1,915	1,915
Disposals		0	0
At 31st August 2022		4,787	4,787
Net book value			
At 31st August 2022		957	957
At 1st September 2021		2,872	2,872
Tangible Fixed Assets			
	Computer & Software	Furniture & Equipment	Total 2022
	£	£	£
At 1st September 2021	4,943	120	5,063
Additions	0	0	0
Disposals	0	0	0
At 31st August 2022	4,943	120	5,063
Accumulated Depreciation			
At 1st September 2021	3,184	53	3,237
Charge for the year	1,272	40	1,312
Disposals	0	0	0
At 31st August 2022	4,456	93	4,549
Net book value			
At 31st August 2022	487	27	514
At 1st September 2021	1,759	67	1,826

**8 Debtors and Prepayments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income tax receivable	10,586	8,014
Sundry Debtors	7	1,675
Prepayments	3,767	3,765
	<u>14,360</u>	<u>13,454</u>

**9 Cash at Bank and in Hand**

Co-operative Bank	81,936	90,029
NatWest Bank	15,879	15,433
Petty cash	100	149
	<u>97,915</u>	<u>105,611</u>

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

Trade Creditors	752	717
Accruals	2,608	2,906
	<u>3,360</u>	<u>3,623</u>

**11 Multi-year contract commitments**

The charity has a five year contract with Academia Ltd for the provision of cloud services which commenced on 1 May 2020. It has an option to terminate the contract after three years. £5,027 was paid in the year in respect of this contract (2021: £5,027). (See also note 13 below).

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Payments falling due:		
Within one year	5,027	5,027
Between one and five years	5,027	10,054
After five years	–	–
	<u>10,054</u>	<u>15,081</u>

**12 Funds**

- a** The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	<b>Opening balance</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers in the year</b>	<b>Closing balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Administration	1,545	0	(217)		1,328
APRECOM	7,878	9,739	(11,511)		6,107
LVLE	10,528	6,935	(12,722)		4,741
Stop Child Witch Accusation	5,946	11,543	(7,992)		9,497
Transformation Resources	11,193	4,595	(7,945)		7,843
Wukwashi (Zambia)	13,486	17,007	(17,405)		13,088
Food Security campaign	0	4,450	(3,027)		1,423
Nyiragongo appeal	253	0	(3)		250
	<u>50,828</u>	<u>54,270</u>	<u>(60,822)</u>	<u>0</u>	<u>44,276</u>

**12 Funds (continued)**

With the exception of Administration, the movement on each of the above funds reflects donations received and disbursements and expenditures made in the financial year in respect of activities carried out by the named project or in accordance with the named appeal or campaign. Funds unused at the end of the year are carried forward. A description of the purpose of the other funds and the nature of the restriction can be found in the Trustees Annual Report.

The Administration fund is solely in respect of donations received for non project-related and non appeal or campaign-related purposes. The movement on this fund in the year concerned one item: in financial year 2019/20 a donation of £650 was received towards the cost of incorporating a specific facility in our website.

The website is being depreciated over a period of 3 years and £217 is this year's depreciation charge for the facility in question. £1,220 of the Administration fund's opening and closing balances are unused funds carried forward from previous years and are specifically restricted to cover the cost of BCT staff team social activities as and when incurred. The closing balance is again carried forward.

For comparison, movements in restricted funds in the year to 31st August 2021 are reproduced below:

	<b>Opening balance £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers in the year £</b>	<b>Closing balance £</b>
Administration	1,762	0	(217)		1,545
APRECOM	7,328	9,806	(9,256)		7,878
LVLE	6,574	13,958	(10,004)		10,528
Stop Child Witch Accusation	3,980	8,160	(6,194)		5,946
Transformation Resources	11,644	10,009	(10,460)		11,193
Wukwashi (Zambia)	17,282	18,019	(21,815)		13,486
Nyiragongo appeal	0	2,253	(2,000)		253
	<u>48,569</u>	<u>62,205</u>	<u>(59,946)</u>	<u>0</u>	<u>50,828</u>

**b** The assets and liabilities represented by the various funds are as follows:

	<b>Fixed assets £</b>	<b>Bank &amp; cash balances £</b>	<b>Other net assets £</b>	<b>Total £</b>
Restricted funds	0	44,276	–	44,276
Unrestricted funds	1,471	53,639	11,000	66,110
	<u>1,471</u>	<u>97,915</u>	<u>11,000</u>	<u>110,386</u>

For comparison, the assets and liabilities represented by the various funds as at 31st August 2021 are reproduced below:

	<b>Fixed assets £</b>	<b>Bank &amp; cash balances £</b>	<b>Other net assets £</b>	<b>Total £</b>
Restricted funds	0	50,828	–	50,828
Unrestricted funds	4,698	54,783	9,831	69,312
	<u>4,698</u>	<u>105,611</u>	<u>9,831</u>	<u>120,140</u>

**13 Events since the year end**

Lyn Edwards, formerly Operations Manager for the charity, was appointed Chief Executive Officer with effect from 1st January 2023.

As stated in note 11 above, on 1 May 2020 the charity commenced a five year contract with Academia Ltd for the provision of cloud services, with the option to terminate the contract after three years. In the period since the year-end the charity decided to take up that option, and the contract ended on 30th April 2023.



# The Bethany Children's Trust

## Detailed Statement of Financial Activities

year ended 31 August 2022

		Unrestricted Funds		Restricted Funds		Total Funds	Total Funds
	Note	2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>							
Donations and legacies	3	88,070	105,876	54,270	62,205	142,340	168,081
Investments	3	12	17	0	0	12	17
Total income and endowments		88,082	105,893	54,270	62,205	142,352	168,098
<b>EXPENDITURE ON</b>							
Charitable activities	4	73,821	68,487	60,822	59,946	134,643	128,433
Raising funds	5	17,463	15,979	0	0	17,463	15,979
Total expenditure		91,284	84,466	60,822	59,946	152,106	144,412
Net gains/(losses) on investments		0	0	0	0	0	0
<b>Net income/(expenditure)</b>		(3,202)	21,427	(6,552)	2,259	(9,754)	23,686
Transfers between funds		0	0	0	0	0	0
		(3,202)	21,427	(6,552)	2,259	(9,754)	23,686
<b>Net movement in funds</b>		(3,202)	21,427	(6,552)	2,259	(9,754)	23,686
<b>Reconciliation of funds:</b>							
Total funds brought forward		69,312	47,885	50,828	48,569	120,140	96,454
<b>Total funds carried forward</b>		66,110	69,312	44,276	50,828	110,386	120,140

Movements on reserves and all recognised gains and losses are shown above.  
The notes on page 30 to 36 form part of these accounts.

## APPENDIX 1

### Structure, Governance and Management

#### Organisational Structure

The Chief Executive Officer (CEO) is responsible for the day-to-day running of BCT. In collaboration with her team, the CEO draws up BCT's annual goals and objectives, taking into account the charity commission's Public Benefit Requirement and BCT's vision and mission, and annual budget. These are then passed to BCT's trustees for discussion, revision and final approval. The CEO makes recommendations to the trustees at their quarterly meetings, in respect of BCT's policies, procedures, disbursement of monies to BCT's project partners and selection of new project partners.

The trustees are responsible for final decision-making in respect of the above. In all aspects of decisions related to BCT's objectives and activities, they take into account the Charity Commission's guidance on Public Benefit.

BCT's Administrator and Finance Manager are accountable to the CEO, as are the team members responsible for project development, resources and our links with the SCWA coalition .

#### Appointment of BCT Trustees

Potential candidates for BCT trusteeship are given a job description and are required to complete and submit an application form and two references. Suitable candidates are then invited for an initial interview. At least two BCT trustees, one of whom must be the BCT Chair, are present at this interview. A proposal is then made to the board of trustees to appoint the successful candidate. This appointment must be ratified at a meeting of the board of trustees, according to Article 14 of the Declaration of Trust.

Successful candidates are given a full set of all BCT's policies, procedures and foundational documents, as well as a copy of the governing Deed of Trust document. They are also given the minutes of the four previous meetings of the board of trustees, a copy of the Charity Commission's guide, 'The Essential Trustee: What You Need to Know' and a copy of the 'Charities and Public Benefit' document. All trustees are required to read BCT's Safeguarding Policy and sign a commitment to upholding it. All new trustees are required to spend an induction day, meeting all members of staff and discussing their roles, and are also required to enhance their knowledge and understanding of issues pertaining to children at risk through the reading materials provided to them, and by attending study days or conferences from time to time. Pertinent reports and best practice papers are forwarded to BCT trustees, so that they maintain an awareness of issues that may affect their decision-making.

#### Appraisal of BCT Trustees

All trustees are required to fulfil a six-month probationary period followed by a review.

Upon successful completion of the probationary period, the term of office is for three years, followed by an appraisal. Trustees can then stand for a further term of office if the appraisal is satisfactory. BCT trustees are also required to undergo an appraisal after 18 months in office. The reviews are facilitated by the Chair and one other trustee. The term of office for the Chair of Trustees is 3 years, with an appraisal at 18 months.

None of BCT's trustees receive remuneration or other benefits for their work with BCT.

#### Risk Management

BCT recognises the need, as well as responsibility, to assess all of its activities against risk, in line with the Charity Commission's 'Statement Of Recommended Practice 2005' (SORP 2005). BCT's Risk Management Policy demonstrates potential risks, the steps taken to mitigate or remove them, and BCT's commitment to on-going monitoring and assessment. BCT has also drawn up a Business Continuity Plan as part of its Risk Management Policy. The greatest current risk is economic sustainability in light of the global economic climate, but BCT's trustees confirm that they have reviewed BCT's accounts on a monthly basis and put in place a strategy for on-going fundraising and increasing income for sustainability.

## Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

## APPENDIX 2

### Reserves Policy

**(Based on Article 19 of a meeting of BCT trustees, dated 2nd March 2002. Latest amendment by agreement of BCT trustees, 7th December 2022.)**

At any one time, BCT will, as a minimum, maintain an unrestricted fund reserve of at least £39,578. Funds pertaining to any reserve may be retained in one or more BCT accounts. The purpose of the unrestricted fund reserve is to:

- Maintain an adequate level of unrestricted funds to provide security against unforeseen liabilities and funding changes, and;
- For a period of at least three months, meet BCT's running costs if it experiences unforeseen financial difficulties or is in a position where it will soon cease to operate as a charity.

BCT will endeavour to have appropriately disbursed restricted donations no later than six months after the end of the previous financial year.

### Grant-making Policy

**(Based on Article 18 of the minutes of a meeting of the BCT trustees on 2nd March 2002).**

BCT has a Grant Making Policy that outlines criteria for issuing grants to projects and or individuals, the procedure for issuing grants and the review of grants. This policy is reviewed at set intervals, as are all BCT's policies.



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Charity Registration Number 1073817