

THE BETHANY CHILDREN'S TRUST ANNUAL REPORT AUGUST 2024



The Bethany Children's Trust

ANNUAL REPORT

TO AUGUST 2024

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CHARITY INFORMATION

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Ms Rose Ndolo

Mrs Hazel Whiting

Mrs Ruth Evjet (Resigned 20th December 2023)

Mr Geoff Walls (Resigned 17th November 2023)

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Governing Document

Trust Deed dated 23 December 1998, as amended 5 December 2003

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Letter from the Chair of Trustees

As we reflect on the year leading up to August 2024, we think of the joy of celebrating and thanking God for 25 years of The Bethany Children's Trust's ministry! We have so much to be grateful for as we look back on our humble beginnings and the pioneering work of Susie Howe alongside the very first Trustees. It's inspiring to consider the thousands of marginalized children and families whose lives have been transformed through the training and equipping work of our partner projects and their local churches, as well as the dedicated efforts of our staff, trustees, and volunteers over the years. We are also deeply appreciative of the loyal support from individuals like you who have faithfully prayed, donated, fundraised, and shared your talents with us. Thank you.

On July 20, our staff and trustees gathered for a day of worship, prayer, and celebration – it was a joy to be able to be with one another in person! Then, on August 7, we held our 25th anniversary online gathering attended by supporters, project partners, staff, volunteers, and trustees. It was a wonderful occasion filled with storytelling, gratitude to God, and prayers for the future work of BCT and our project partners.

April 2024 brought changes for BCT as we bid farewell to one team member and welcomed another. Our wonderful Carolyn Gent, who had passionately worked with us for several years, moved on. We are thankful to maintain our connection with her through her work with SCWA and her links with LVLE. We were excited to welcome Dorcas Rono as our new Project Coordinator, who brings with her valuable experience and insight, and is an asset to the team.

We are grateful to our supporters and donors for your continued support in various forms. Without the prayer and financial giving from you and all our supporters, we wouldn't be able to continue our work with our partners to enable the lives of children at risk to change positively.

In the past few years, BCT has faced a continuous decline in income, with a number of contributing factors, including:

- A reduction or withdrawal of financial support after members of staff left which whom supporters had a personal connect.*
- The ongoing cost of living crisis.*
- The impact of the COVID-19 lockdown.*

In August 2024, the Board of Trustees, in agreement with the staff team, decided that BCT needed to simplify our processes and procedures, transforming the way we work with our partner projects to become more efficient, effective, and financially viable.

After much prayer and seeking God's guidance, we contemplated various options, including winding down the charity, merging with another organization, and major restructuring. We felt confident that God was guiding us toward restructuring, reassuring us that His work through BCT and its partners is not finished. The process is rather like the pruning of a vine—necessary to enable growth and yield abundant fruit.

Gill Bradley

Chair of Trustees - The Bethany Children's Trust

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 donations from many supporters, usually by standing order and direct debit, as well as occasional one-off donations. We also have long-standing relationships with a number of churches and businesses who support 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.

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.

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 24 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 has a range of resources that 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 and 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. Each element of the resources is piloted through trusted churches and Christian agencies – including our project partners – before being released for general use.

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 that 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.

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 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 or desire to raise awareness within churches and communities of an issue/issues that are harmful to children.
- 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.

Projects Supported by BCT from September 2023 to August 2024

APRECOM

Overview

APRECOM (AIDS Prevention Care and Outreach Ministry), based in Kigali, Rwanda, operates under Youth with a Mission (YWAM) and has partnered with BCT since 2002. It supports children affected by HIV/AIDS, children with disabilities, and vulnerable groups across Rwanda.

Context and Mission:

Initially focused on addressing the AIDS epidemic, APRECOM provided support for HIV+ individuals and their families. It also advocates for disabled children and equip churches to include and support them. While work in Kigali has become self-sustaining, efforts are concentrated in Bukora, Bugesera, and Kajera.

Key Activities:

- **Church Training:** Churches receive training in child protection and inclusion of children with disabilities, with trained churches passing on their knowledge.
- **Outreach to Disabled Children:** Bugesera churches identify and support families with disabled children through gatherings and resources.
- **Child Abuse Prevention:** Using the 'Touch Talk' resource, children are empowered to recognize and report abuse.

- **Youth Support:** The Inshuti Nziza Troop and Clubs support young people and children living with HIV through vocational skills, guidance, and community.
- **Adult HIV+ Support:** Groups in Kajera, Bukora, and Kigali offer advice and encouragement to HIV+ adults.
- **Teenage Girls' Empowerment:** The Queens Group teaches confidence and vocational skills to vulnerable teenage girls.
- **Food Provision:** Regular deliveries of essential food aid support families reliant on antiretroviral medication or affected by COVID.
- **Community Nutrition:** Community gardens and the 'Let's Grow!' resource promote sustainable agriculture and healthy eating.

Impact Highlights

- **Support for Disabled Children**
Trained churches now offer practical assistance, including wheelchairs and accessibility features. This year:
 - 10 new churches engaged, with 320 pastors trained.
 - 20 churches implemented a Child Protection Policy.
 - 17 children received wheelchairs.
 - 9 churches became fully accessible for individuals with mobility challenges.
- **Creating Safe Environments**
Strengthened child protection policies empower children to report abuse with confidence.
- **Youth Empowerment**
 - 14 young people returned to school.
 - 4 individuals quit smoking.
 - 10 new members joined community groups.
- **Supporting HIV+ Communities**
Both adults and youth now feel more encouraged, supported, and equipped to manage their conditions effectively.
- **Empowering Teenage Girls**
 - An average of 30 teenage girls attended the *Queens Group* each quarter.
 - The *Aprecom Team* provided training on healthy eating, hygiene, sanitation, and the *Let's Grow!* Training.
 - Some of the girls gained confidence and took on leadership roles in their churches.
- **Improving Family Nutrition**
 - Over 260 food packs distributed, supporting families' health and medication effectiveness.
- **Building Sustainable Communities**
 - Training programs and model gardens have improved community skills in growing and sustaining nutritious crops.

APRECOM's holistic and community-centered approach has created meaningful and sustainable changes in the lives of vulnerable groups across Rwanda.

The Queens Group - Grace in Action: How Faith and Fellowship Changed Lives

In June 2024 a group of 35 girls came together for a meeting where they had the opportunity to interact with young women from Christian Life Assembly Church. The Queen Girls were especially excited to connect with the visitors, and the gathering turned out to be both uplifting and impactful.

During the meeting, three of the Queen Girls were blessed with financial support to help them start small businesses. The church also donated clothes and sanitary supplies, which were gratefully received. The atmosphere was warm and open, and many of the girls felt comfortable enough to share their personal testimonies. It was a moving moment for everyone — the team was deeply encouraged, especially when three girls made the decision to give their lives to Christ.

Before connecting with Aprecom, many of the Queen Girls were struggling. They felt desperate, weighed down by conflicts with their families due to early pregnancies. But after engaging with Aprecom, things began to change. The girls have since reconciled with their families and are now actively caring for their children. Even more inspiring, three of them have returned to vocational school this quarter, ready to rebuild their futures.

LVLE

LVLE (Laissez Vivre Les Enfants), based in Goma, DRC, focuses on child protection and reducing vulnerabilities such as abuse, poverty, and street living. The organization partners with local churches and civic authorities to create safe environments for children to grow and thrive, while addressing harmful practices like witchcraft accusations.

Key Activities:

1. **Street Child Outreach:**
 - Weekly engagement with street-living children via ‘listening posts’.
 - Mediation for reintegration with families or placement in safe homes.
2. **Child Protection Training:**
 - Equipping church, school, and community leaders to prevent and address child abuse.
 - Ongoing training sessions in Karisimbi, Goma, and Turunga.
3. **Nutrition and Food Security:**
 - Training leaders on agriculture and nutrition principles using the ‘Let’s Grow!’ resource.
 - Initiatives focused on addressing malnutrition in Masisi and Nyiragongo.
4. **Addressing Witchcraft Accusations:**
 - Formation of two ‘Synergies’—networks of pastors, police, and civic leaders—to combat witchcraft-related abuse.
 - Training for leaders in new community cells to protect vulnerable children.

5. Media Advocacy:

- Weekly radio shows and monthly TV appearances to raise awareness about child rights and protection.
- Topics include discipline practices, child abuse prevention, and empowering children.

Impact Highlights:

- **Reintegration of Street Children:** 78 children returned to families, with ongoing family support.
- **Abuse Prevention:** Improved awareness and response mechanisms among leaders, with child protection policies in place. Communities report increased vigilance and responsiveness to abuse cases.
- **Leader Mobilization:** 33 additional leaders trained and active in safeguarding children through Synergie networks.
- **Attitude Shifts:** Media outreach is transforming community perspectives on child care and discipline.
- **Improved Nutrition:** Over 40 new gardens planted, enhancing diets and food security for families.

LVLE's holistic approach addresses root causes of child vulnerability while fostering systemic and cultural change to protect children in challenging environments.

A place of safety

Miezi was first encountered by the LVLE team during outreach work at the listening points. Small and barefoot, he had joined a group of street children who regularly visited the area. He explained that he came from Kimoka, a small village near Sake. There, he had witnessed the brutal murder of his parents and two sisters—a traumatic event that changed his life forever.

In the aftermath, Miezi fled with his uncle, who was only 17 years old at the time. When they arrived in Goma, the two were separated, and Miezi never saw his uncle again. Alone in an unfamiliar city, he ended up living on the streets, surviving by begging for food.

When he was found by the LVLE team Miezi was sleeping outside with other homeless children. He spoke of the violence and abuse he faces daily, especially from older street kids who often beat him and steal whatever little money or food he manages to collect. Miezi expressed a deep longing to leave the streets behind. He said he dreams of finding shelter with a family—somewhere safe where he can feel cared for and begin to rebuild his life.

He has been found that place of safety and the LVLE team keep in touch with him regularly to ensure he is doing well.

Stop Child Witch Accusations (SCWA)

Witchcraft accusations and related abuse affect thousands of children worldwide. BCT remains committed to the Stop Child Witch Accusations (SCWA) coalition, raising awareness and mobilizing churches to protect vulnerable children. Through training and support, including SCWA's tool *The Heart of the Matter*, BCT plays a key role, with Carolyn Gent as Chair and Lyn Edwards and Susie Howe on the Steering Committee.

SCWA collaborates with teams in Calabar, Nigeria, and Goma, DR Congo. In Calabar, pastors receive training and follow-up support, expanding efforts into rural areas and local schools. *The Heart of the Matter* has reached thousands, prompting interventions for accused children.

SCWA's partnership with the Salvation Army has expanded, training child protection teams and planning a pilot program in Nigeria, with future rollout in six African nations. SCWA also engages with the UN, contributing to policies addressing harmful witchcraft accusations. In Calabar, advocacy led to a law criminalizing child witch accusations in Cross River State.

The coalition continues to develop resources, including a specialized toolkit for children to help address the intergenerational transfer of harmful beliefs and practices. Extensive research has been conducted across multiple areas, identifying key themes and insights. As a result, the first set of resources has been created and is set to undergo pilot testing soon.

Transformation Resources

Overview

BCT's "Transformation Resources" project, initiated in August 2017, addresses harmful attitudes and beliefs that underpin child abuse and neglect. It provides leaders in remote and deprived communities with practical, biblically grounded materials to support and empower children. The resources tackle family relationships, disability inclusion, hunger and nutrition, and health issues, and mental health.

Key Activities:

1. **Resource Creation:** "Transform Families" (17 modules) is completed and available online. Health-related resources translated into Swahili; "Let's Grow!" is available in English, French, and Swahili.
2. **Collaborations:** Partnered with global Christian organisations like the Salvation Army, which has incorporated these resources into training workshops.
3. **Platform Improvement:** Website reorganized for easier access to materials.

Impact Highlights:

1. **Agriculture:** "Let's Grow!" improved food security, enhancing child nutrition.
2. **Disability Support:** "Transform Disability" has mobilized churches in Rwanda and Zambia to support disabled children effectively.
3. **Strengthening Families:** Improved family dynamics through "Transform Families" training on communication and mutual respect.

4. **Holistic Health:** Resources on health and mental well-being address stigmas and promote safeguarding practices.
5. **Global Reach:** Resources utilized in over 10 countries, including Africa, India, and Jamaica, with potential wider impact.

Conclusion

BCT's Transformation Resources has significantly improved community well-being, empowered families, supported disabled children, and addressed critical health and agricultural challenges across various nations.

Wukwashi wa Nzambi

Overview

Wukwashi WA Nzambi, based in Zambia's Copperbelt region, supports children with disabilities and advocates for their rights. Established in 2005, it partners with local volunteers to provide vital services, addressing challenges like stigma, discrimination, and lack of access to resources.

Key Activities

1. **Support Groups:** Sixteen groups provide physiotherapy, play therapy, and social opportunities for children, as well as advice and encouragement for parents.
2. **Mentoring:** Weekly visits and calls offer practical advice and encouragement, especially on physiotherapy exercises.
3. **Physiotherapy:** Professional therapists enhance children's mobility and train parents in home exercises.
4. **Mobility Aids:** Provision of wheelchairs, walking frames, and support shoes; a workshop creates custom supportive chairs.
5. **Medical Referrals:** Doctors assess children at support groups and arrange hospital treatments, with transport costs covered when needed.
6. **Training for Leaders:** Disability awareness workshops for church and community leaders challenge stigma.
7. **Advocacy:** Outreach through media and conferences shifts societal attitudes toward children with disabilities.

Impact Highlights

- **Support for Families:** Over 410 families benefit from mentoring, gaining confidence and skills to support their children.
- **Improved Health:** children quarterly experience enhanced physical and social development through therapy.
- **Increased Mobility:** 218 children per quarter gain independence through physiotherapy and mobility aids. Mobility solutions help children attend school and engage with their communities.
- **Social Integration and inclusion:** 682 children attended and received support, play and speech therapy through weekly support groups

- **Life-Changing Treatments:** 48 children benefitted from medical interventions and operations.
- **Church and Community Engagement:** 75 Church leaders trained in Transform Disability, Training inspires leaders to include and support children with disabilities, reducing stigma and isolation.
- **Attitude Shifts:** Advocacy efforts are fostering broader societal acceptance and inclusion.

Wukwashi wa Nzambi empowers children with disabilities and their families, enabling them to overcome barriers and thrive within their communities.

The Support Groups – empowering progress

*A total of **682 children** participated in support group sessions, gaining access to a range of essential services. These gatherings have played a pivotal role in helping children come out of isolation, as more families were inspired by the visible impact and encouraged by their communities to join the WWN support groups.*

*Children like Abeba, Aberash, and Adea have shown remarkable improvements—whether it's learning to sit, stand, or walk—thanks to continued **physiotherapy, play therapy**, and the support of **mobility equipment**.*

*Equally transformative has been the impact on **parents and guardians**. By attending these sessions, they've found strength in shared experiences, gaining acceptance and understanding of their children's conditions. Surrounded by others facing similar journeys, they exchange stories, offer advice, and build a powerful network of support.*

2023/24 Income and Expenditure

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 2023/24 was £134,693 a year-on-year increase of £1,921 (+1.4%). The increase was split as a decrease of £9,821 in unrestricted income and an increase of £11,741 in restricted income. Following last year's year-on-year decrease in receipts of over 6.73%, this year's small increase was as expected. Moreover, given the current level of inflation and the UK economic forecast for 2024 we have again taken a cautious view in budgeting for income in 2024/2025.

With regard to the primary sources of income in 2023/24, donations from Trusts and Foundations increased from £47,186 to £49,935 (5.8%) and those from supporters increased from £68,747 to

£70,636 (2.7%). Conversely, donations from churches decreased from £12,493 to £10,959 (-12.3%%) and those from businesses decreased from £4,347 to £3,000 (-30.1%).

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	Total
2023/24	£44,012	£5,923	£1,763	£9,196	-	£3,000	£23,525	£47,111	£134,530
2022/23	£37,826	£9,360	£5,061	£7,432	£3,090	£1,257	£11,582	£57,011	£132,619

Expenditure

Total expenditure in 2023/24 was £145,282, an increase of £2,314 (+1.6%) from 2022/23. Of that increase, £6,099 came from unrestricted funds and included spend on the improvement and upgrade of our website. Restricted spend decreased by £3,785. 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 2023/24 reached £76,679 i.e. 52.8% of the overall total. Across the other expenditure categories there was a net year-on-year increase of £2,314.

	Administration	Assisting Projects/ Churches	Mobilising Champions	Connecting	Resourcing Our Work	Total Expenditure
2023/24	£18,608	£76,679	£18,323	£15,953	£15,720	£145,282
2022/23	£17,920	£77,931	£17,776	£14,803	£14,537	£142,968

Summary

Total income for the year was £134,693 (2023: £132,773) and total expenditure was £145,282 (2023: £142,968). The deficit for the year was £10,589 (2023: £10,195) and the charity's net assets decreased by the same amount to £89,602, of which £43,443 were unrestricted and can be used for any charitable purpose. Net current assets decreased by £10,196 to £89,397.

Looking Forwards

Following the decision to restructure in August 2024, we devoted much effort to planning the way forward. It was imperative to reduce our staffing costs and create a more streamlined and agile organization. This has been a challenging time for staff and trustees, particularly saying goodbye to two valuable team members, Steve Jardine (Finance Manager) and Jane Negus (Administrator).

Currently, our staff team includes Lyn Edwards (CEO), Dorcas Rono (Project Coordinator), and Stephanie Farrant (volunteer providing project support). We are pleased to announce that we have recently recruited a part-time Finance Officer, and we are grateful to God for bringing her to us. Her experience, skills, passions, and personality align perfectly with the mission of BCT.

As we look ahead to a period of consolidation and realignment, we are eager to implement new approaches to our work and are excited to see how God will lead us into a time of fresh growth and productivity. There is much work to do, with a major focus on securing new funding—this includes appointing someone to concentrate on grants and fundraising, and someone to enhance our digital marketing and social media work.

Thank you for your patience during this challenging yet exciting time. We appreciate your prayers, continued financial support, and encouragement.

Structure, Governance and Management

Organisational Structure

The Chief Executive Officer (CEO) is responsible for the day-to-day running of BCT, and all staff and volunteers report to her. 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.

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.

Reserves Policy

The trustees have determined that the charity aim to hold unrestricted cash of no less than £32,367 (which equates to about 4 months' of unrestricted expenditure) so that the charity could continue to operate should income and/or expenditure vary adversely. At the year end, the charity held unrestricted cash of £38,019 and the charity was complying with its reserves policy as at the balance sheet date.

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.

The report of the trustees was approved by the trustees on Jun 23, 2025 and signed on their behalf by:


[Gill Bradley \(Jun 23, 2025 12:28 GMT+1\)](#)

Gill Bradley
BCT Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE BETHANY CHILDREN'S TRUST

(‘the Charity’)

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2024 on pages 20 to 30 following which have been prepared on the basis of the accounting policies set out on pages 22 to 24.

Responsibilities and basis of report

As the charity's trustees of the Trust, you are responsible for the preparation of accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Archie McDowall
Archie McDowall (Jun 24, 2025 13:28 GMT+1)

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

Date: Jun 24, 2025

The Bethany Children's Trust

Statement of Financial Activities

year ended 31 August 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	65,230	69,300	134,530	132,619
Investments	3	163	0	163	154
Total income and endowments		65,393	69,300	134,693	132,773
EXPENDITURE ON					
Charitable activities	4	68,303	60,697	129,000	128,431
Raising funds	5	15,652	64	15,716	14,537
Total expenditure		83,955	60,761	144,716	142,968
Net gains/(losses) on investments		0	0	0	0
Net income/(expenditure)		(18,562)	8,539	(10,023)	(10,195)
Transfers between funds		0	0	0	0
		(18,562)	8,539	(10,023)	(10,195)
Net movement in funds		(18,562)	8,539	(10,023)	(10,195)
Reconciliation of funds:					
Total funds brought forward		62,736	37,455	100,191	110,386
Total funds carried forward		44,175	45,994	90,168	100,191

Movements on reserves and all recognised gains and losses are shown above. The notes on pages 22 to 30 form part of these accounts.

The Bethany Children's Trust

Balance Sheet

year ended 31 August 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
FIXED ASSETS					
Tangible assets	7	206	0	206	598
		206	0	206	598
CURRENT ASSETS					
Debtors	8	8,995	0	8,995	9,310
Cash at bank	9	38,019	45,994	84,014	94,277
		47,014	45,994	93,009	103,587
CURRENT LIABILITIES					
Liabilities falling due within one year	10	3,046	0	3,046	3,994
Net Current Assets		43,968	45,994	89,963	99,593
NET ASSETS					
		44,174	45,994	90,169	100,191
FUND BALANCES					
Unrestricted funds	12				
General Funds		44,174	0	44,174	62,736
Restricted Funds	12	0	45,994	45,994	37,455
		44,174	45,994	90,169	100,191

Approved by the Trustees and signed on their behalf on Jun 23, 2025 by:

Gill Bradley

Gill Bradley (Jun 23, 2025 12:28 GMT+1)

Gill Bradley, Chair

The notes on pages 22 to 30 form part of these accounts.

The Bethany Children's Trust

Notes to the Accounts

for the year ended 31 August 2024

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 £1000 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 cash flow 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.

3. Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
General donations and legacies	61,238	66,618	127,855	127,229
Tax recoverable	3,993	2,682	6,675	5,390
	65,230	69,300	134,530	132,619
Other income				
Bank interest	163	-	163	154
Total Incoming Resources	65,393	69,300	134,693	132,773

4. Charitable activity

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
a Direct Charitable Costs				
Assisting Churches	16,207	60,468	76,675	77,931
Connecting	15,872,506	77	15,949	14,803
Mobilising Champions	17,701	77	17,778	17,776
	49,781	60,621	110,402	110,511
b Support & Administration	£	£	£	£
Governance costs	2,445		2,445	1,965
GDPR compliance	35		35	35
Salaries and pension costs	13,856		13,856	11,614
Office rent & services	142		142	132
Events & Fundraising	9		9	0
I.T., telephone and postage	1,073		1,073	1,402
Office supplies	21		21	39
Travel costs	76	77	152	103
Insurance	189		189	204
Professional Fees	0		0	450
Recruitment	35		35	27
Depreciation	392		392	1,658
Sundry	249		249	291
	18,522	77	18,599	17,920
Combined charitable activity cost	68,303	60,697	129,000	128,431

The fee payable to the independent examiner for examining the accounts was £1,980 (2023: £1,920); in addition the charity paid £712 (2023: £654) to Stewardship for payroll bureau services.

c Grants

	Institutions £	Individuals £	2024 £	2023 £
Analysis by receiving project/appeal				
APRECOM	8,852		8,852	9,925
Transformation Resources	1,727		1,727	7,036
Stop Child Witch Accusation	17,194		17,194	13,471
Wukwashi	15,958		15,958	18,886
LVLE	12,538		12,538	11,302
Food Security campaign	4,586		4,586	500
Nyiragongo appeal	0		0	250
	60,855	0	60,855	61,370
Analysis by key purpose				
Awareness raising	2,053		2,053	6,322
Training	18,735		18,735	25,548
Medical	5,911		5,911	7,250
Covid response	0		0	0
Food & sanitisation resources	6,764		6,764	2,350
Transport	152		152	598
Parent/Family support	1,754		1,754	2,364
Child/Young person support & empowerment	8,799		8,799	5,700
Enterprise	372		372	100
School Fees	0		0	399
Administration	16,316		16,316	10,739
	60,855	0	60,855	61,370

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

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Salaries and pension costs	13,856		13,856	11,613
Communication services			0	913
Travel costs	53	64	117	108
Printing and stationery	21		21	39
IT Costs	805		805	1,081
Telephone	251		251	301
Fundraising	9		9	
Storage	64		64	59
Insurance	189		189	204
Training, Conferences & meetings	-3		-3	7
Postage & mailbox hire	91		91	92
Governance	50		50	0
Recruitment	35		35	27
Miscellaneous	232		232	93
	15,652	64	15,716	14,537

6. Staff & Trustees

	2024 £	2023 £
Gross wages, salaries & benefits in kind	66,571	55,742
Employer's National Insurance costs	4,809	3,986
Employer's Allowance	(4,809)	(3,986)
Employer's Pension Contributions	1,997	1,672
Total staff costs	68,568	57,414

During the year the charity had 2.5 full time equivalent employed staff (2023: 3). No staff received salaries at a rate of more than £60,000 per annum (2023: none).

Remuneration payable to key management (excluding trustees) amounted to £44,758 in the year (2023: £51,968). Currently, key management is considered to comprise the Chief Executive Officer and the Finance Manager.

No remuneration was paid to any trustee during the year. No trustee received reimbursement for expenses incurred on BCT's behalf (2023: Nil).

The total amount of donations funded by trustees [and connected parties] and key management was £2,915 (2023: £5,217).

7. Fixed Assets

Tangible Fixed Assets

Cost	Computer & Software £	Total 2024 £
At 1st September 2023	5,593	5,593
Additions	0	0
Disposals	0	0
At 31st August 2024	<u>5,593</u>	<u>5,593</u>
Accumulated Depreciation		
At 1st September 2023	4,995	4,995
Charge for the year	392	392
Disposals	0	0
At 31st August 2024	<u>5,387</u>	<u>5,387</u>
Net book value		
At 31st August 2024	<u>206</u>	<u>206</u>
At 1st September 2023	<u>598</u>	<u>598</u>

8. Debtors and Prepayments

	2024 £	2023 £
Income tax receivable	8,474	8,395
Sundry Debtors	7	16
Prepayments	<u>515</u>	<u>899</u>
	<u>8,995</u>	<u>9,310</u>

9. Cash at Bank and in Hand

	£	£
Co-operative Bank	67,237	77,902
NatWest Bank	16,671	16,275
Petty cash	<u>106</u>	<u>100</u>
	<u>84,014</u>	<u>94,277</u>

10. Creditors: liabilities falling due within one year

	£	£
Trade Creditors	557	1,476
Accruals	<u>2,489</u>	<u>2,518</u>
	<u>3,046</u>	<u>3,994</u>

11. Funds

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

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Administration	987	200	(306)		880
APRECOM	6,707	11,945	(8,652)		10,000
LVLE	5,954	15,356	(12,338)		8,972
Stop Child Witch Accusation	7,400	13,899	(17,194)		4,105
Transformation Resources	5,264	3,158	(1,727)		6,694
Wukwashi (Zambia)	9,471	20,644	(15,958)		14,157
Food Security campaign	1,673	4,099	(4,586)		1,186
Nyiragongo appeal	0	0	0		0
	37,455	69,301	(60,761)	0	45,994

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. Secondly, £1,220 of the Administration fund's opening balance 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. £306 was incurred this year on travel costs for a handover with a new staff member and to the anniversary celebrations. The closing balance is again carried forward.

For comparison, movements in restricted funds in the year to 31st August 2023 are reproduced below:

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Administration	1,328	0	(341)		987
APRECOM	6,107	12,148	(11,548)		6,707
LVLE	4,741	13,561	(12,348)		5,954
Stop Child Witch Accusation	9,497	10,832	(13,471)	544	7,400
Transformation Resources	7,843	5,000	(7,036)	(544)	5,264
Wukwashi (Zambia)	13,088	15,268	(18,886)		9,471
Food Security campaign	1,423	750	(500)		1,673
Nyiragongo appeal	250	0	(250)		0
	44,276	57,559	(64,380)	0	37,455

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

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
Restricted funds	0	45,994	-	45,994
Unrestricted funds	206	38,019	5,949	44,174
	206	84,014	5,949	90,169

For comparison, the assets and liabilities represented by the various funds as at 31st August 2023 are reproduced below:

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
Restricted funds	0	37,455	-	37,455
Unrestricted funds	598	56,822	5,316	62,736
	598	94,277	5,316	100,191

The Bethany Children's Trust

Detailed Statement of Financial Activities

year ended 31 August 2024

		Unrestricted Funds		Restricted Funds		Total Funds	Total Funds
	Note	2024 £	2023 £	2024 £	2023 £	2024 £	2023 £
INCOME AND ENDOWMENTS FROM							
Donations and legacies	3	65,230	75,060	69,300	57,559	134,530	132,619
Investments	3	163	154	0	0	163	154
Total income and endowments		65,393	75,214	69,300	57,559	134,693	132,773
EXPENDITURE ON							
Charitable activities	4	68,303	64,109	60,697	64,322	129,000	128,431
Raising funds	5	15,652	14,479	64	58	15,716	14,537
Total expenditure		83,955	78,588	60,761	64,380	144,716	142,968
Net gains/(losses) on investments		0	0	0	0	0	0
Net income/(expenditure)		(18,562)	(3,374)	8,539	(6,821)	(10,023)	(10,195)
Transfers between funds		0	0	0	0	0	0
Net movement in funds		(18,562)	(3,374)	8,539	(6,821)	(10,023)	(10,195)
Reconciliation of funds:							
Total funds brought forward		62,736	66,110	37,455	44,276	100,191	110,386
Total funds carried forward		44,175	62,736	45,994	37,455	90,168	100,191