

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

England & Wales · Charity number 1076588

Details

Other names PCDC

Status Registered

Legal form Other

Registered 1999-07-15

Register [View on the Charity Commission register](#)

Contact

Address 13 Valeside
Throckley
Newcastle upon Tyne
NE15 9LA

Phone 01912677829

Email james@pcdcuk.com

Website <http://www.pcdcuk.com>

Activities

Objects: FOR THE RELIEF OF POVERTY SICKNESS AND DISTRESS AND THE ADVANCEMENT OF EDUCATION OF CHILDREN UNDER THE AGE OF 18 (OR IN EXCEPTIONAL CIRCUMSTANCES YOUNG PEOPLE OVER 18 BUT UNDER 25) WHO ARE IN NECESSITOUS CIRCUMSTANCES AND ARE RESIDENT IN THE LANDS OF THE BIBLE

Activities: PCDC provides relief for children under the age of 25 years, most of whom are under 18years. Children are sponsored with a contribution paid towards Christian school fees. Medical provision is provided in exceptional cases. Contributions are focused for children in destitute need; the death of one or both parents, abandonment by relatives, family break-down, illness, or mental/physical handicap.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- **Area of benefit:** LANDS OF THE BIBLE
- Israel
- Occupied Palestinian Territories

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£112,661	£162,526	-	-
2023-08-31	£108,218	£142,004	-	-
2022-08-31	£145,980	£136,925	-	-
2021-08-31	£153,247	£116,739	-	-
2020-08-31	£114,132	£143,309	-	-

Trustees

Name	Role	Appointed
Rev Richard Brian Hill	Chair	2021-08-18
James Peter Kenyon		
Rev Barbara Mary McNamara		2019-06-13
Rev Malcolm Stuart Jones		

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

England & Wales - Charity number 1076588

Accounts

PRACTICAL COMPASSION
FOR DESTITUE CHILDREN
REGISTERED CHARITY NO: 1076588

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST AUGUST 2024

D.R.W. Accountancy Services

Members of the Institute of Financial Accountants

51 Station Road | Forest Hall | Newcastle upon Tyne | NE12 8AQ
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DRWAS Limited T/A DRW Accountancy Services Co. Reg. No. 09511353 VAT No. 220 864131

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

1a.

We present our annual report with the accounts for the above year.

REFERENCE AND ADMINISTRATIVE DETAILS

We are a Registered Charity (No 1076588) and continue to operate successfully under the terms of our trust deed dated 22nd November 1998. Our Bankers are: Barclays Bank PLC, Leicester, LE87 2BB, HSBC, 2-6 Gallowtree Gate, Leicester, LE1 1DA and the Cooperative Bank PLC, PO Box 101, Balloon Street, Manchester, M60 4EP. We appoint solicitors as necessary.

OBJECTS AND POLICIES

Our objects continue to be for the relief of children under the age of 18 years, (or in exceptional circumstances, young people over 18 but under 25), living in the lands of the Bible, who are destitute through the death of one or both parents, or have been abandoned by their relatives, through family breakdown, illness, or physical mental handicap, and are in the care of Christian homes or attending Christian schools.

Our policies to achieve our objects continue to be:-

1. To raise funds and invite and receive contributions.
2. To co-operate with other bodies operating in furtherance of the objects or of similar charitable purposes and to exchange information and advice with them.
3. To establish or support any charitable trusts, associations or institutions formed for the objects or any of them.
4. To appoint and constitute such advisory committees as the trustees may think fit.
5. To delegate to any of the trustees the transaction of any business or the performance of any act required to be transacted or performed in the execution of the trusts of PCDC and which is within the professional or business competence of such trustee (s), provided that the trustees shall exercise reasonable supervision over trustee (s) acting on their behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them.
6. To do all such other lawful things as are necessary for the achievement of the objects.

We refer to Charity Commission guidance on Public Benefit when reviewing our aims and objectives, and ensure that future plans remain focused on their achievement. Funding limits our activities, but no beneficiaries appropriate to our aims are excluded. Equal access to our services is important to us, and we promote understanding of our work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The Trustees during the year were: Rev.M.S.Jones, J.P.Kenyon, , J.A.Shave, B.McNamara, and R.Hill. All trustees give their time voluntarily and receive no benefit.

Recruitment and Appointment of Trustees

The Trustees seek to ensure that the user's needs are reflected through the diversity of the trustee body. To enhance the potential pool of Trustees, selected individuals who may wish to become Trustees are approached as necessary. Trustees are re-appointed annually. All concerned give their time voluntarily and receive no benefit.

Trustee Induction and Training

New Trustees are actively encouraged by the existing Trustees, having regard to any specialist skills required. New Trustees are briefed on their obligations under charity law, our Trust deed, the Committee and the decision-making process, future plans and recent performance. They are encouraged to attend appropriate training, and made aware of Charity Commission Publications. Feedback is encouraged.

...Continued

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

1b.

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Risk Management

We have assessed (and reviewed regularly) the major risks to which we are exposed, in particular those related to our operations and finances, and are satisfied that systems are in place to mitigate our exposure. No major risks have been identified. A key element in our management of financial risk is the setting and regular review of our Reserves policy.

RESERVES POLICY

Free reserves are those funds not tied up in Fixed Assets or Designated/Restricted Funds. We forecast the level of reserves required to sustain operations, should income-generating activities be curtailed. Free reserves decreased from £117,461 to £67,596 during the year, however considerable amounts are already earmarked for immediate use. Whilst the current level of reserves may prove sufficient, it is our view that it is prudent to ensure that there are sufficient free reserves to ensure financial flexibility over the course of the forthcoming challenges.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

In the year we have raised of £112,661, (To date, since commencement, in excess of £2,934,000)
We are continuing to work for the welfare of our sponsored children and their destitute or broken families, including medical treatment, and practical help for disadvantaged children living in poverty.

FINANCIAL REVIEW

Our assets continue to be adequate and available to fulfil our obligations, as detailed in these financial statements.

FUTURE DEVELOPMENTS

We continue to strive to maintain the necessary high level of our award-winning assistance.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Law applicable to charities in England & Wales requires us to prepare financial statements for each financial year which give a true and fair view of our financial activities during the year and of our financial position at the end of the year. In preparing financial statements giving a true and fair view, we should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that we will continue in operation.

We are responsible for keeping accounting records which disclose with reasonable accuracy our financial position and which enable us to ascertain our financial position and which enable us to ensure that the financial statements comply with applicable law. We are also responsible for safeguarding our assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed


Rev. M.S. Jones
Trustee

25th February 2025

Signed



J Kenyon
Trustee

25th February 2025

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2024

2.

	Notes	<u>2024</u>	<u>2023</u>
	£	£	£
INCOME FROM:			
Donations and Legacies			
Donations Received (Inc Gift Aid claim)		112,661	108,218
Miscellaneous		<u>-</u>	<u>-</u>
TOTAL INCOME		112,661	108,218
EXPENDITURE ON:			
Operating Expenditure		<u>162,526</u>	<u>142,004</u>
<u>NET MOVEMENT IN FL</u>	3	(49,865)	(33,786)
Funds Brought Forward		<u>117,461</u>	<u>151,247</u>
Funds Carried Forward		<u><u>67,596</u></u>	<u><u>117,247</u></u>

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN
BALANCE SHEET
AS AT 31 AUGUST 2024

3.

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
FIXED ASSETS		Nil		Nil
CURRENT ASSETS				
Gift Aid Claim Due	15,246		-	
Bank Deposit Account: CCLA	-		-	
Bank Current Accounts: Barclays	51,573		68,333	
HSBC	877		49,488	
Co-op	260		-	
	67,956		117,821	
CREDITOR: Amounts Becoming Due And Payable Within One Year:				
Accrued Charges	360		360	
NET CURRENT ASSETS		67,596		117,461
TOTAL ASSETS LESS CURRENT LIABILITIES		£ 67,596		£ 117,461
ACCUMULATED UNRESTRICTED FUNDS				
Total Funds		£ 67,596		£ 117,461

Approved:



Rev.M.S.Jones
Trustee

Approved:



J Kenyon
Trustee

These financial statements were authorised for issue by the Management Committee on ?.

The notes on page 5 form part of these accounts.

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2024

4

	<u>2024</u>		<u>2023</u>
	£	£	£
INCOME FROM:			
Donations Received		112,661	108,218
Interest Received		<u>-</u>	<u>-</u>
		112,661	108,218
EXPENDITURE ON:			
Support for Destitute Children and Young People	159,464		139,623
Travelling Expenses	330		1,493
Printing and Stationary	-		35
Website & Software	1,546		-
Bank Charges	751		493
Accountancy Fees	360		350
Sundry/Miscellaneous	<u>75</u>		<u>0</u>
		<u>162,526</u>	<u>142,004</u>
<u>NET MOVEMENT IN FUNDS</u>		(49,865)	(33,786)
Total Funds Brought Forwards		<u>117,461</u>	<u>151,247</u>
Total Funds Carried Forward		<u><u>67,596</u></u>	<u><u>117,461</u></u>

None of our activities were acquired or discounted and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

1.ACCOUNTING POLICIES

Basis of Accounting

The principal accounting policies adopted and judgements made in the preparation of the financial accounts are:

- e. The financial accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Ireland (FRS102).
- f. As we meet the definition of a public benefit entity, assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated.

Income

All Income is included in the statement of Financial Activities when we are entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of Income:

- Income received by way of Donations, Legacies etc is included in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the delivery of a specific performance by ourselves, monies are recognised when we become unconditionally entitled to them. Monies related to performance and specific deliverables are accounted for as we earn the right to consideration by our performance.
- Income from Investments is included when received.
- The value of services provided volunteers has not been included in these accounts.

Expenditure

Expenditure is recognised on an accruals basis, including VAT. It comprises those costs incurred in the delivery of our activities and services. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.

2.TAXATION

As a Registered Charity, we have no liability to taxation.

3.NET MOVEMENT IN FUNDS

	<u>2024</u>	<u>2023</u>
This is stated after charging:	£	£
Staff Costs	-	-
Trustees Remuneration	-	-
	=====	=====

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

England & Wales - Charity number 1076588

Accounts

PRACTICAL COMPASSION
FOR DESTITUE CHILDREN
REGISTERED CHARITY NO: 1076588

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST AUGUST 2023

D.R.W. Accountancy Services

Members of the Institute of Financial Accountants

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

1a.

We present our annual report with the accounts for the above year.

REFERENCE AND ADMINISTRATIVE DETAILS

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OBJECTS AND POLICIES

Our objects continue to be for the relief of children under the age of 18 years, (or in exceptional circumstances, young people over 18 but under 25), living in the lands of the Bible, who are destitute through the death of one or both parents, or have been abandoned by their relatives, through family breakdown, illness, or physical mental handicap, and are in the care of Christian homes or attending Christian schools.

Our policies to achieve our objects continue to be:-

1. To raise funds and invite and receive contributions.
2. To co-operate with other bodies operating in furtherance of the objects or of similar charitable purposes and to exchange information and advice with them.
3. To establish or support any charitable trusts, associations or institutions formed for the objects or any of them.
4. To appoint and constitute such advisory committees as the trustees may think fit.
5. To delegate to any of the trustees the transaction of any business or the performance of any act required to be transacted or performed in the execution of the trusts of PCDC and which is within the professional or business competence of such trustee (s), provided that the trustees shall exercise reasonable supervision over trustee (s) acting on their behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them.
6. To do all such other lawful things as are necessary for the achievement of the objects.

We refer to Charity Commission guidance on Public Benefit when reviewing our aims and objectives, and ensure that future plans remain focused on their achievement. Funding limits our activities, but no beneficiaries appropriate to our aims are excluded. Equal access to our services is important to us, and we promote understanding of our work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The Trustees during the year were: Rev.M.S.Jones, J.P.Kenyon, J.A.Shave, B.McNamara, H.Ince(resigned 23rd May 2022), A.McNamara (resigned 2nd March 2023) and R.Hill. All trustees give their time voluntarily and receive no benefit.

Recruitment and Appointment of Trustees

The Trustees seek to ensure that the user's needs are reflected through the diversity of the trustee body. To enhance the potential pool of Trustees, selected individuals who may wish to become Trustees are approached as necessary. Trustees are re-appointed annually. All concerned give their time voluntarily and receive no benefit.

Trustee Induction and Training

New Trustees are actively encouraged by the existing Trustees, having regard to any specialist skills required. New Trustees are briefed on their obligations under charity law, our Trust deed, the Committee and the decision-making process, future plans and recent performance. They are encouraged to attend appropriate training, and made aware of Charity Commission Publications. Feedback is encouraged.

...Continued

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

1b.

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Risk Management

We have assessed (and reviewed regularly) the major risks to which we are exposed, in particular those related to our operations and finances, and are satisfied that systems are in place to mitigate our exposure. No major risks have been identified. A key element in our management of financial risk is the setting and regular review of our Reserves policy.

RESERVES POLICY

Free reserves are those funds not tied up in Fixed Assets or Designated/Restricted Funds. We forecast the level of reserves required to sustain operations, should income-generating activities be curtailed. Free reserves decreased from £151,247 to £117,461 during the year, however considerable amounts are already earmarked for immediate use. Whilst the current level of reserves may prove sufficient, it is our view that it is prudent to ensure that there are sufficient free reserves to ensure financial flexibility over the course of the forthcoming challenges.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

In the year we have raised of £108,218, (To date, since commencement, in excess of £2,822,200) We are continuing to work for the welfare of our sponsored children and their destitute or broken families, including medical treatment, and practical help for disadvantaged children living in poverty. In October and November 2022, we conducted a visit to see our beneficiaries which underlines our commitment as a person-centred child focussed charity.

FINANCIAL REVIEW

Our assets continue to be adequate and available to fulfil our obligations, as detailed in these financial statements.

FUTURE DEVELOPMENTS

We continue to strive to maintain the necessary high level of our award-winning assistance.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Law applicable to charities in England & Wales requires us to prepare financial statements for each financial year which give a true and fair view of our financial activities during the year and of our financial position at the end of the year. In preparing financial statements giving a true and fair view, we should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that we will continue in operation.

We are responsible for keeping accounting records which disclose with reasonable accuracy our financial position and which enable us to ascertain our financial position and which enable us to ensure that the financial statements comply with applicable law. We are also responsible for safeguarding our assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed



Rev.M.S.Jones

Trustee

22nd July 2024

Signed



J Kenyon

Trustee

22nd July 2024

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

2.

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	<u>£</u>	<u>2023</u>	<u>£</u>	<u>£</u>	<u>2022</u>	<u>£</u>
INCOME FROM:							
Donations and Legacies							
				108,218		145,980	
Donations Received				0		0	
Miscellaneous							
				108,218			145,980
EXPENDITURE ON:							
				142,004		136,925	
Operating Expenditure							
<u>NET MOVEMENT IN FUNDS</u>				3	(33,786)		9,055
Funds Brought Forward				151,247		142,192	
Funds Carried Forward				117,461		151,247	

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

**BALANCE SHEET
AS AT 31 AUGUST 2023**

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
FIXED ASSETS		Nil		Nil
CURRENT ASSETS				
Gift Aid Claim Due	-		8,177	
Bank Deposit Account: CCLA	-		-	
Bank Current Accounts: Barclays	68,333		96,659	
HSBC	49,488		24,251	
Co-op	-		<u>22,520</u>	
	<u>117,821</u>		<u>151,607</u>	
CREDITORS: Amounts Becoming Due And Payable Within One Year:				
Accrued Charges	<u>360</u>		<u>360</u>	
NET CURRENT ASSETS		<u>117,461</u>		<u>151,247</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		£ <u>117,461</u>		£ <u>151,247</u>
ACCUMULATED UNRESTRICTED FUNDS				
Total Funds		£ <u>117,461</u>		£ <u>151,247</u>

Approved:



Rev. M.S. Jones
Trustee

Approved:



J Kenyon
Trustee

These financial statements were authorised for issue by the Management Committee on 22nd July 2024.

The notes on page 5 form part of these accounts.

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

4.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023

	<u>2023</u>	<u>2022</u>
	£	£
INCOME FROM:		
Donations Received	108,218	145,980
Interest Received	<u>-</u>	<u>-</u>
	108,218	145,980
EXPENDITURE ON:		
Support for Destitute Children and Young People	139,623	134,191
Travelling Expenses	1,493	1,747
Printing and Stationary	35	-
Bank Charges	493	625
Accountancy Fees	360	350
Sundry/Miscellaneous	<u>0</u>	<u>12</u>
	<u>142,004</u>	<u>136,925</u>
<u>NET MOVEMENT IN FUNDS</u>	(33,786)	9,055
Total Funds Brought Forwards	<u>151,247</u>	<u>142,192</u>
Total Funds Carried Forward	<u><u>117,461</u></u>	<u><u>£ 151,247</u></u>

None of our activities were acquired or discounted and there were no recognised gains or losses other than as shown above during the above two financial years.

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NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

1.ACCOUNTING POLICIES

Basis of Accounting

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- c. The financial accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Ireland (FRS102).
- d. As we meet the definition of a public benefit entity, assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated.

Income

All Income is included in the statement of Financial Activities when we are entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of Income:

- Income received by way of Donations, Legacies etc is included in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the delivery of a specific performance by ourselves, monies are recognised when we become unconditionally entitled to them. Monies related to performance and specific deliverables are accounted for as we earn the right to consideration by our performance.
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- The value of services provided volunteers has not been included in these accounts.

Expenditure

Expenditure is recognised on an accruals basis, including VAT. It comprises those costs incurred in the delivery of our activities and services. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.

2.TAXATION

As a Registered Charity, we have no liability to taxation.

3.NET MOVEMENT IN FUNDS

	<u>2023</u>	<u>2022</u>
This is stated after charging:	£	£
Staff Costs	-	-
Trustees Remuneration	-	-
	=====	=====

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

England & Wales - Charity number 1076588

Accounts

PRACTICAL COMPASSION
FOR DESTITUE CHILDREN
REGISTERED CHARITY NO: 1076588

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST AUGUST 2022

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

1a.

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Our policies to achieve our objects continue to be:-

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3. To establish or support any charitable trusts, associations or institutions formed for the objects or any of them.
4. To appoint and constitute such advisory committees as the trustees may think fit.
5. To delegate to any of the trustees the transaction of any business or the performance of any act required to be transacted or performed in the execution of the trusts of PCDC and which is within the professional or business competence of such trustee (s), provided that the trustees shall exercise reasonable supervision over trustee (s) acting on their behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them.
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

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PRACTICAL COMPASSION FOR DESTITUTE CHILDREN
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

1b.

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

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RESERVES POLICY

Free reserves are those funds not tied up in Fixed Assets or Designated/Restricted Funds. We forecast the level of reserves required to sustain operations, should income-generating activities be curtailed. Free reserves increased from £142,192 to £151,247 during the year, however considerable amounts are already earmarked for immediate use. Whilst the current level of reserves may prove sufficient, it is our view that it is prudent to ensure that there are sufficient free reserves to ensure financial flexibility over the course of the forthcoming challenges.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

In the year we have raised of £145,980, (To date, since commencement, in excess of £2,713,000) We are continuing to work for the welfare of our sponsored children and their destitute or broken families, including medical treatment, and practical help for disadvantaged children living in poverty. In May 2022, we conducted our first visit to see our beneficiaries since the Covid 19 pandemic which underlines our commitment as a person-centred child focussed charity.

FINANCIAL REVIEW

Our assets continue to be adequate and available to fulfil our obligations, as detailed in these financial statements.

FUTURE DEVELOPMENTS

We continue to strive to maintain the necessary high level of our award-winning assistance.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Law applicable to charities in England & Wales requires us to prepare financial statements for each financial year which give a true and fair view of our financial activities during the year and of our financial position at the end of the year. In preparing financial statements giving a true and fair view, we should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that we will continue in operation.

We are responsible for keeping accounting records which disclose with reasonable accuracy our financial position and which enable us to ascertain our financial position and which enable us to ensure that the financial statements comply with applicable law. We are also responsible for safeguarding our assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

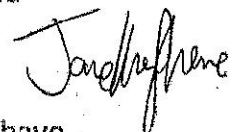


Rev.M.S.Jones

Trustee

25th August 2023

Signed



J.A.Shave

Trustee

25th August 2023

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	<u>2022</u>	<u>2021</u>
		£	£
INCOME FROM:			
Donations and Legacies			
Donations Received		145,980	153,247
Income from Investments			
Interest Received		-	-
TOTAL INCOME		145,980	153,247
EXPENDITURE ON:			
Operating Expenditure		136,925	116,739
<u>NET MOVEMENT IN FUNDS</u>	3	9,055	36,508
Funds Brought Forward		142,192	105,684
Funds Carried Forward		£ 151,247	£ 142,192

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial years.

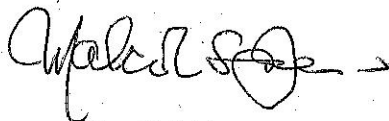
The notes on page 5 form part of these accounts.

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

BALANCE SHEET
AS AT 31 AUGUST 2022

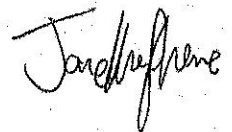
	<u>2022</u>	<u>2021</u>
	£	£
FIXED ASSETS	Nil	Nil
CURRENT ASSETS		
Gift Aid Claim Due	8,177	1,165
Bank Deposit Account: CCLA	-	1,000
Bank Current Accounts: Barclays	96,659	74,578
HSBC	24,251	21,005
Co-op	<u>22,520</u>	<u>44,754</u>
	<u>151,607</u>	<u>142,502</u>
CREDITORS: Amounts Becoming Due And Payable Within One Year:		
Accrued Charges	<u>360</u>	<u>310</u>
NET CURRENT ASSETS	<u>151,247</u>	<u>142,192</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	£ <u>151,247</u>	£ <u>142,192</u>
ACCUMULATED UNRESTRICTED FUNDS		
Total Funds	£ <u>151,247</u>	£ <u>142,192</u>

Approved:



Rev.M.S.Jones
Trustee

Approved:



J.A.Shave
Trustee

These financial statements were authorised for issue by the Management Committee on 9th August 2023.

The notes on page 5 form part of these accounts.

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2022

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
INCOME FROM:				
Donations Received		145,980		153,247
Interest Received		<u>-</u>		<u>-</u>
		145,980		153,247
EXPENDITURE ON:				
Support for Destitute Children and Young People	134,191		116,023	
Travelling Expenses	1,747		150	
Printing and Stationary	-		41	
Bank Charges	625		225	
Accountancy Fees	350		300	
Sundry/Miscellaneous	<u>12</u>		<u>-</u>	
		<u>136,925</u>		<u>116,739</u>
<u>NET MOVEMENT IN FUNDS</u>		9,055		36,508
Total Funds Brought Forwards		<u>142,192</u>		<u>105,684</u>
Total Funds Carried Forward		<u>£ 151,247</u>		<u>£ 142,192</u>

None of our activities were acquired or discounted and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2022

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
INCOME FROM:				
Donations Received		145,980		153,247
Interest Received		<u>-</u>		<u>-</u>
		145,980		153,247
EXPENDITURE ON:				
Support for Destitute Children and Young People	134,191		116,023	
Travelling Expenses	1,747		150	
Printing and Stationary	-		41	
Bank Charges	625		225	
Accountancy Fees	350		300	
Sundry/Miscellaneous	<u>12</u>		<u>-</u>	
		<u>136,925</u>		<u>116,739</u>
<u>NET MOVEMENT IN FUNDS</u>		9,055		36,508
Total Funds Brought Forwards		<u>142,192</u>		<u>105,684</u>
Total Funds Carried Forward		<u>£ 151,247</u>		<u>£ 142,192</u>

None of our activities were acquired or discounted and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

1.ACCOUNTING POLICIES

Basis of Accounting

The principal accounting policies adopted and judgements made in the preparation of the financial accounts are:

- a. The financial accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Ireland (FRS102).
- b. As we meet the definition of a public benefit entity, assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated.

Income

All income is included in the statement of Financial Activities when we are entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of Income:

- Income received by way of Donations, Legacies etc is included in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the delivery of a specific performance by ourselves, monies are recognised when we become unconditionally entitled to them. Monies related to performance and specific deliverables are accounted for as we earn the right to consideration by our performance.
- Income from Investments is included when received.
- The value of services provided volunteers has not been included in these accounts.

Expenditure

Expenditure is recognised on an accruals basis, including VAT. It comprises those costs incurred in the delivery of our activities and services. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.

2.TAXATION

As a Registered Charity, we have no liability to taxation.

3.NET MOVEMENT IN FUNDS

	<u>2022</u>	<u>2021</u>
This is stated after charging:	£	£
Staff Costs	-	-
Trustees Remuneration	-	-
	=====	=====

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

England & Wales - Charity number 1076588

Accounts

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

Registered Charity No.1076588

c/o Rev. M.S.Jones
13 Valeside
Throckley
Newcastle upon Tyne
NE15 9LA

FINANCIAL ACCOUNTS FOR THE
YEAR ENDED 31 AUGUST 2021

T.W.Tasker F.C.A.
Chartered Accountant

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

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1. Trustees Annual Report
2. Independent Examiner's Report
3. Statement of Financial Activities
4. Balance Sheet
5. Notes to the Accounts
6. Detailed Statement of Financial Activities

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2021**

We present our Annual Report with the Accounts for the above year.

REFERENCE AND ADMINISTRATIVE DETAILS

We are a Registered Charity (No 1076588) and continue to operate successfully under the terms of our Trust Deed dated 22 November 1998. Our Bankers are Barclays Bank Plc, Leicester, LE87 2BB, CCLA Investment Management Limited, Senator House, 85 Queen Victoria Street, London, EC4V 4ET, HSBC, 2-6 Gallowtree Gate, Leicester, LE1 1DA and The Co-operative Bank plc, PO Box 101, 1 Balloon Street, Manchester, M60 4EP. We appoint Solicitors as necessary.

OBJECTS AND POLICIES

Our objects continue to be for the relief of children under the age of 18 years, (or in exceptional circumstances, young people over 18 but under 25), living in the Lands of the Bible, who are destitute through the death of one or both parents, or have been abandoned by their relatives, through family breakdown, illness, or physical or mental handicap, and are in the care of Christian homes or attending Christian schools.

Our policies to achieve our objects continue to be:-

- i, to raise funds and invite and receive contributions.
- ii, to co-operate with other bodies operating in furtherance of the objects or of similar charitable purposes and to exchange information and advice with them.
- iii, to establish or support any charitable trusts, associations or institutions formed for the objects or any of them.
- iv, to appoint and constitute such advisory committees as the trustees may think fit.
- v, to delegate to any of the trustees the transaction of any business or the performance of any act required to be transacted or performed in the execution of the trusts of PCDC and which is within the professional or business competence of such trustee(s), provided that the trustees shall exercise reasonable supervision over trustee(s) acting on their behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them.
- vi, to do all such other lawful things as are necessary for the achievement of the objects.

We refer to Charity Commission guidance on Public Benefit when reviewing our aims and objectives, and ensure that future plans remain focused on their achievement. Funding limits our activities, but no beneficiaries appropriate to our aims are excluded. Equal access to our services is important to us, and we promote understanding of our work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The Trustees during the year were: Rev.M.S.Jones, J.P.Kenyon, H.G.Harris (Resigned March 2021), P.G.Thompson, J.A.Shave, S.Allen (Resigned January 2021), J.Cannings (Resigned August 2021), B.McNamara, H.Ince, A.McNamara (Appointed August 2021) and R.Hill (Appointed August 2021). All Trustees give their time voluntarily and receive no benefit.

Recruitment and Appointment of Trustees

The Trustees seek to ensure that the users needs are reflected through the diversity of the trustee body. To enhance the potential pool of Trustees, selected individuals who may wish to become Trustees are approached as necessary. Trustees are re-appointed annually. All concerned give their time voluntarily and receive no benefit.

Trustee Induction and Training

New Trustees are actively encouraged by the existing Trustees, having regard to any specialist skills required. New Trustees are briefed on their obligations under charity law, our Trust Deed, the Committee and the decision making process, future plans and recent performance. They are encouraged to attend appropriate training, and made aware of Charity Commission Publications. Feedback is encouraged.

Continued ...

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Risk Management

We have assessed (and reviewed regularly) the major risks to which we are exposed, in particular those related to our operations and finances, and are satisfied that systems are in place to mitigate our exposure. No major risks have been identified. A key element in our management of financial risk is the setting and regular review of our Reserves policy.

RESERVES POLICY

Free reserves are those funds not tied up in Fixed Assets or Designated/Restricted Funds. We forecast the level of reserves required to sustain operations, should income-generating activities be curtailed. Free reserves increased from £105,684 to £142,192 during the year, however considerable amounts are already earmarked for immediate use. Whilst the current level of reserves may prove sufficient, it is our view that it is prudent to ensure that there are sufficient free reserves to ensure financial flexibility over the course of the forthcoming challenges.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

To 31 August 2021, we have raised in excess of £2,568,000, continuing to work for the welfare of our sponsored children and their destitute or broken families, including medical treatment, and care of the deaf and blind. The continuing Covid 19 pandemic has continued to disrupt our activities both at home and in the region we serve, as well as making it impossible to travel between the two areas.

FINANCIAL REVIEW

Our assets continue to be adequate and available to fulfil our obligations, as detailed in these financial statements.

FUTURE DEVELOPMENTS

We continue to strive to maintain the necessary high level of our award-winning assistance. We look forward to re-establishing our full range of support, as we emerge into a post-Covid world.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Law applicable to charities in England & Wales requires us to prepare financial statements for each financial year which give a true and fair view of our financial activities during the year and of our financial position at the end of the year. In preparing financial statements giving a true and fair view, we should follow best practice and:


- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that we will continue in operation.

We are responsible for keeping accounting records which disclose with reasonable accuracy our financial position and which enable us to ascertain our financial position and which enable us to ensure that the financial statements comply with applicable law. We are also responsible for safeguarding our assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Signed


Rev. M. S. Jones
Trustee


J. A. Shave
Trustee
10 February 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PRACTICAL COMPASSION FOR DESTITUTE CHILDREN (PCDC)

I report on the accounts of the charity for the year ended 31 August 2021 which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as trustees concerning any such matters. 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



T.W.Tasker F.C.A.
Chartered Accountant
52A Station Road
Ashington
Northumberland

10 February 2022

PRACTICAL COMPASSION FOR DESTITUTE CHILDRENSTATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2021

		<u>2021</u>		<u>2020</u>	
	Notes	£	£	£	£
INCOME FROM:					
Donations and Legacies					
Donations Received			153,247		114,119
Income from Investments					
Interest Received			-		13
TOTAL INCOME			153,247		114,132
EXPENDITURE ON:					
Operating Expenditure			116,739		143,309
<u>NET MOVEMENT IN FUNDS</u>	3		36,508		(29,177)
Funds Brought Forward			105,684		134,861
Funds Carried Forward		£	142,192	£	105,684

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of Accounting

The principal accounting policies adopted and judgements made in the preparation of the financial accounts are:

- a, The financial accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).
- b, As we meet the definition of a public benefit entity, assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated.

Income

All Income is included in the Statement of Financial Activities when we are entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of Income:

- Income received by way of Donations, Legacies etc is included in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the delivery of a specific performance by ourselves, monies are recognised when we become unconditionally entitled to them. Monies related to performance and specific deliverables are accounted for as we earn the right to consideration by our performance.
- Income from Investments is included when received.
- The value of services provided by volunteers has not been included in these accounts.

Expenditure

Expenditure is recognised on an accruals basis, including VAT. It comprises those costs incurred in the delivery of our activities and services. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.

2. TAXATION

As a Registered Charity, we have no liability to taxation.

3. NET MOVEMENT IN FUNDS

	<u>2021</u>	<u>2020</u>
This is stated after charging:	£	£
Staff Costs	-	-
Trustees Remuneration	-	-
	<u> </u>	<u> </u>

PRACTICAL COMPASSION FOR DESTITUTE CHILDRENDETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2021

	<u>2021</u>		<u>2020</u>	
	£	£	£	£
INCOME FROM:				
Donations Received		153,247		114,119
Interest Received		-		13
		<u>153,247</u>		<u>114,132</u>
EXPENDITURE ON:				
Support for Destitute Children and Young People	116,023		142,611	
Travelling Expenses	150		-	
Printing and Stationery	41		119	
Bank Charges	225		309	
Accountancy Fees	300		270	
		<u>116,739</u>		<u>143,309</u>
<u>NET MOVEMENT IN FUNDS</u>		36,508		(29,177)
Total Funds Brought Forward		<u>105,684</u>		<u>134,861</u>
Total Funds Carried Forward	£	<u><u>142,192</u></u>	£	<u><u>105,684</u></u>

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

England & Wales - Charity number 1076588

Accounts

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

Registered Charity No.1076588

c/o Rev. M.S.Jones
13 Valeside
Throckley
Newcastle upon Tyne
NE15 9IA

FINANCIAL ACCOUNTS FOR THE
YEAR ENDED 31 AUGUST 2020

T.W.Tasker F.C.A.
Chartered Accountant

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

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TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

We present our Annual Report with the Accounts for the above year.

REFERENCE AND ADMINISTRATIVE DETAILS

We are a Registered Charity (No 1076588) and continue to operate successfully under the terms of our Trust Deed dated 22 November 1998. Our Bankers are Barclays Bank Plc, Leicester, LE87 2BB, CCLA Investment Management Limited, Senator House, 85 Queen Victoria Street, London, EC4V 4ET, HSBC, 2-6 Gallowtree Gate, Leicester, LE1 1DA and The Co-operative Bank plc, PO Box 101, 1 Balloon Street, Manchester, M60 4EP. We appoint Solicitors as necessary.

OBJECTS AND POLICIES

Our objects continue to be for the relief of children under the age of 18 years, (or in exceptional circumstances, young people over 18 but under 25), living in the Lands of the Bible, who are destitute through the death of one or both parents, or have been abandoned by their relatives, through family breakdown, illness, or physical or mental handicap, and are in the care of Christian homes or attending Christian schools.

Our policies to achieve our objects continue to be:-

- i, to raise funds and invite and receive contributions.
- ii, to co-operate with other bodies operating in furtherance of the objects or of similar charitable purposes and to exchange information and advice with them.
- iii, to establish or support any charitable trusts, associations or institutions formed for the objects or any of them.
- iv, to appoint and constitute such advisory committees as the trustees may think fit.
- v, to delegate to any of the trustees the transaction of any business or the performance of any act required to be transacted or performed in the execution of the trusts of PCDC and which is within the professional or business competence of such trustee(s), provided that the trustees shall exercise reasonable supervision over trustee(s) acting on their behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them.
- vi, to do all such other lawful things as are necessary for the achievement of the objects.

We refer to Charity Commission guidance on Public Benefit when reviewing our aims and objectives, and ensure that future plans remain focused on their achievement. Funding limits our activities, but no beneficiaries appropriate to our aims are excluded. Equal access to our services is important to us, and we promote understanding of our work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The Trustees during the year were: Rev.M.S.Jones, J.P.Kenyon, H.G.Harris, P.G. Thompson, J.A.Shave, S.Allen, J.Cannings, B.McNamara and H.Ince (Appointed October 2019). All Trustees give their time voluntarily and receive no benefit.

Recruitment and Appointment of Trustees

The Trustees seek to ensure that the users needs are reflected through the diversity of the trustee body. To enhance the potential pool of Trustees, selected individuals who may wish to become Trustees are approached as necessary. Trustees are re-appointed annually. All concerned give their time voluntarily and receive no benefit.

Trustee Induction and Training

New Trustees are actively encouraged by the existing Trustees, having regard to any specialist skills required. New Trustees are briefed on their obligations under charity law, our Trust Deed, the Committee and the decision making process, future plans and recent performance. They are encouraged to attend appropriate training, and made aware of Charity Commission Publications. Feedback is encouraged.

Continued ...

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Risk Management

We have assessed (and reviewed regularly) the major risks to which we are exposed, in particular those related to our operations and finances, and are satisfied that systems are in place to mitigate our exposure. No major risks have been identified. A key element in our management of financial risk is the setting and regular review of our Reserves policy.

RESERVES POLICY

Free reserves are those funds not tied up in Fixed Assets or Designated/Restricted Funds. We forecast the level of reserves required to sustain operations, should income-generating activities be curtailed. Free reserves decreased from £134,861 to £105,684 during the year, however considerable amounts are already earmarked for immediate use. Whilst the current level of reserves may prove sufficient, it is our view that it is prudent to ensure that there are sufficient free reserves to ensure financial flexibility over the course of the forthcoming challenges.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

To 31 August 2020, we have raised in excess of £2,415,000, continuing to work for the welfare of our sponsored children and their destitute or broken families, including medical treatment, and care of the deaf and blind. Two outbreaks of Covid 19 in the area we serve have caused a great deal of poverty, unemployment and consequently destitution. We are doing our best to relieve this by all means possible.

FINANCIAL REVIEW

Our assets continue to be adequate and available to fulfil our obligations, as detailed in these financial statements.

FUTURE DEVELOPMENTS

We continue to strive to maintain the necessary high level of our award-winning assistance, despite the increasingly uncertain economic climate, particularly in the voluntary sector. Since Covid 19 has closed the borders of the country, it has been impossible to visit. We look forward to visiting as soon as it is safe to do so.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Law applicable to charities in England & Wales requires us to prepare financial statements for each financial year which give a true and fair view of our financial activities during the year and of our financial position at the end of the year. In preparing financial statements giving a true and fair view, we should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that we will continue in operation.

We are responsible for keeping accounting records which disclose with reasonable accuracy our financial position and which enable us to ascertain our financial position and which enable us to ensure that the financial statements comply with applicable law. We are also responsible for safeguarding our assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed



J.P. Kenyon
Trustee

Signed



J.A. Shave
Trustee

20 October 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN (PCDC)

I report on the accounts of the charity for the year ended 31 August 2020 which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as trustees concerning any such matters. 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



T.W. Tasker F.C.A.
Chartered Accountant
52A Station Road
Ashington
Northumberland

20 October 2020

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Year to 31.8.20		1.1.19- 31.8.19	
		£	£	£	£
INCOME FROM:					
Donations and Legacies					
Donations Received		114,119		73,512	
Income from Investments					
Interest Received		13		5	
		<hr/>		<hr/>	
TOTAL INCOME		114,132		73,517	
EXPENDITURE ON:					
Operating Expenditure		143,309		14,116	
		<hr/>		<hr/>	
<u>NET MOVEMENT IN FUNDS</u>	3	(29,177)		59,401	
Funds Brought Forward		134,861		75,460	
		<hr/>		<hr/>	
Funds Carried Forward		£ 105,684		£ 134,861	
		<hr/> <hr/>		<hr/> <hr/>	

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial periods.

The notes on page 5 form part of these accounts.

PRACTICAL COMPASSION FOR DESTITUTE CHILDREN

NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

Basis of Accounting

The principal accounting policies adopted and judgements made in the preparation of the financial accounts are:

- a, The financial accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).
- b, As we meet the definition of a public benefit entity, assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated.

Income

All Income is included in the Statement of Financial Activities when we are entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of Income:

- Income received by way of Donations, Legacies etc is included in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the delivery of a specific performance by ourselves, monies are recognised when we become unconditionally entitled to them. Monies related to performance and specific deliverables are accounted for as we earn the right to consideration by our performance.
- Income from Investments is included when received.
- The value of services provided by volunteers has not been included in these accounts.

Expenditure

Expenditure is recognised on an accruals basis, including VAT. It comprises those costs incurred in the delivery of our activities and services. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.

2. TAXATION

As a Registered Charity, we have no liability to taxation.

3. NET MOVEMENT IN FUNDS

	Year to 31.8.20	1.1.19- 31.8.19
This is stated after charging:	£	£
Staff Costs	-	-
Trustees Remuneration	-	-
	=	=

PRACTICAL COMPASSION FOR DESTITUTE CHILDRENDETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2020

	Year to 31.8.20		1.1.19- 31.8.19	
	£	£	£	£
INCOME FROM:				
Donations Received		114,119		73,512
Interest Received		13		5
		<u>114,132</u>		<u>73,517</u>
EXPENDITURE ON:				
Support for Destitute Children and Young People	142,611		13,736	
Printing and Stationery	119		-	
Bank Charges	309		158	
Accountancy Fees	270		222	
		<u>143,309</u>		<u>14,116</u>
<u>NET MOVEMENT IN FUNDS</u>		(29,177)		59,401
Total Funds Brought Forward		<u>134,861</u>		<u>75,460</u>
Total Funds Carried Forward		<u>£ 105,684</u>		<u>£ 134,861</u>

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial periods.

The notes on page 5 form part of these accounts.