

BENIN CHRISTIAN SUPPORT

England & Wales · Charity number 1111190

Details

Status Registered

Legal form Other

Registered 2005-09-06

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

Contact

Address The Annexe
The White House
High Street
Thorpe-le-Soken
Essex
CO16 0EF

Phone 01255862618

Email hope@beninchristiansupport.org.uk

Website www.beninchristiansupport.org.uk

Activities

Objects: A) THE RELIEF OF SICKNESS AND PRESERVATION OF HEALTH AND WELFARE AMONG PEOPLE RESIDING PERMANENTLY OR TEMPORARILY IN BENIN WEST AFRICA.B) THE RELIEF OF FINANCIAL HARDSHIP AMONG THOSE LIVING OR WORKING IN BENIN BY PROVIDING SUCH PERSONS WITH EDUCATION.C) THE RELIEF OF FINANCIAL HARDSHIP EITHER GENERALLY OR INDIVIDUALLY OF PEOPLE LIVING IN BENIN, BY PROVIDING OR PAYING FOR GOODS AND SERVICES AND FACILITIES.

Activities: Poverty, malnourishment, housing families, orphanage, supporting a clinic, medical problems and operations, education and schooling.We do this by sponsorship, fundraising events, collecting boxes etc.Our area of operation is Benin in West Africa, we help anyone in that country whatever their background, belief or religion.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** BENIN, WEST AFRICA
- Benin

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£30,324	£46,525	-	-
2024-05-31	£40,680	£31,291	-	-
2023-05-31	£36,278	£37,920	-	-
2022-05-31	£48,731	£41,766	-	-
2021-05-31	£40,374	£37,467	-	-

Trustees

Name	Role	Appointed
GILLIAN MARGARET KENDALL	Chair	
DEBORAH SUSAN REEVES		
MAUREEN ANNE SANDERS		
PENELOPE ANNE WATERMAN		
Susan Rachael Mills		2025-05-10

BENIN CHRISTIAN SUPPORT

England & Wales - Charity number 1111190

Accounts

Annual Report and Financial Statements
for the Year Ended 31 May 2025

Benin Christian Support

Charity registration number: 1111190

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

BENIN CHRISTIAN SUPPORT

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BENIN CHRISTIAN SUPPORT

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Miss Penelope Anne Waterman Ms Gill Kendall Mrs Deborah Susan Reeves Mrs Maureen Anne Sanders Ms Susan Mills (appointed 10 May 2025)
Charity Registration Number	1111190
Principal Office	The Annexe The White House High Street Thorpe-le-Soken Essex CO16 0EF
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
Bankers	HSBC Bank plc 63 Connaught Avenue Frinton On Sea Essex CO13 9PP

BENIN CHRISTIAN SUPPORT

TRUSTEES' REPORT

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2025.

Structure, governance and management

Nature of governing document

Benin Christian Support is a registered charity, number 1111190, and is constituted under a Trust deed.

Recruitment and appointment of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The Trustees look for persons of proven integrity who share the vision and objectives of the Trust and who have relevant wisdom and experience to contribute to the running of the Charity.

Induction and training of trustees

Each new Trustee is provided with the relevant Charity Commission publications a copy of the constitution and at a meeting with the Chairman fully briefed on the operation of the Trust and the responsibilities of Trustees.

Organisational structure

The charity is governed by a board of Trustees.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The objects of the charity are:

- The relief of sickness and the preservation of health and welfare among people residing permanently or temporarily in Benin, West Africa.
- The relief of financial hardship among those living or working in Benin by providing such persons with education.
- The relief of financial hardship either generally or individually of people living in Benin by providing or paying for goods, services and facilities.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

BENIN CHRISTIAN SUPPORT

TRUSTEES' REPORT (CONTINUED)

Use of volunteers

The Trustees would like to thank all those who have given their time, energy and resources in making it possible for the charity to function smoothly and in a unified fashion.

Achievements and performance

Review of activities

Despite the many world challenges for charities at the present time, Benin Christian Support managed to send a team on Mission in November 2024, the first since 2017, the pandemic having caused many problems for people being able to travel worldwide.

The House of Hope children are mainly housed in smaller accommodation now, some independently, for those who now have work, a wife and a growing family. Others we are supporting with accommodation while they continue with their studies in college, university or on apprenticeship courses.

We have paid for many, many primary school children to have an education until they are eleven years old. Also supplying all the books and materials needed for every person we have in education.

An ongoing project with the Scouts continues with the group now starting, an added project, to look after thirty orphans in their local community.

BCS have now been going for 20 years. In that time hundreds of Benin children have received an education. Many operations and medical treatments have been paid for by our donors, sponsors and supporters and we are working hard to continue our work, despite many worldwide governmental challenges which have resulted in difficulties in raising funds for NGO's.

We continue to get many requests for humanitarian aid, medical and medicines which we try our best to help accommodate with the funds we receive.

Financial review

The income for the year amounted to £30,324 (2024 - £40,680) and expenditure £46,525 (2024 - £31,291). Fund balances at year end were £6,131 (2024 - £22,332).

Investment policy and objectives

At the present time the income of the charity is fully committed on a month by month basis. The Trustees will apply an investment policy if surplus funds arise in the future.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

BENIN CHRISTIAN SUPPORT

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

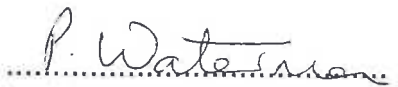
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees 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.

The annual report was approved by the Trustees of the charity on 12 December 2025 and signed on its behalf by:



Miss Penelope Anne Waterman
Trustee

BENIN CHRISTIAN SUPPORT
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BENIN CHRISTIAN SUPPORT

I report to the Trustees on my examination of the accounts of Benin Christian Support for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity Trustees of Benin Christian Support you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Benin Christian Support's accounts carried out under section 145 of the 2011 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Benin Christian Support 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 accounting 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.


.....
G W Schulz FCMA
Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

12 December 2025

BENIN CHRISTIAN SUPPORT
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	17,285	12,825	30,110	40,523
Investment income	3	<u>214</u>	-	<u>214</u>	<u>157</u>
Total income		<u>17,499</u>	<u>12,825</u>	<u>30,324</u>	<u>40,680</u>
Expenditure on:					
Charitable activities	4	<u>33,700</u>	<u>12,825</u>	<u>46,525</u>	<u>31,291</u>
Total expenditure		<u>33,700</u>	<u>12,825</u>	<u>46,525</u>	<u>31,291</u>
Net (expenditure)/income		<u>(16,201)</u>	-	<u>(16,201)</u>	<u>9,389</u>
Net movement in funds		(16,201)	-	(16,201)	9,389
Reconciliation of funds					
Total funds brought forward		<u>22,332</u>	-	<u>22,332</u>	<u>12,943</u>
Total funds carried forward	8	<u><u>6,131</u></u>	<u><u>-</u></u>	<u><u>6,131</u></u>	<u><u>22,332</u></u>

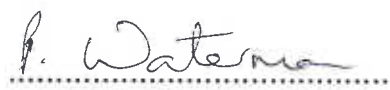
The notes on pages 8 to 13 form an integral part of these financial statements.
Page 6

BENIN CHRISTIAN SUPPORT

BALANCE SHEET AS AT 31 MAY 2025

	Note	2025 £	2024 £
Current assets			
Debtors	6	623	3,870
Cash at bank and in hand		<u>5,984</u>	<u>18,902</u>
		6,607	22,772
Creditors: Amounts falling due within one year	7	<u>(476)</u>	<u>(440)</u>
Net assets		<u>6,131</u>	<u>22,332</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>6,131</u>	<u>22,332</u>
Total funds	8	<u>6,131</u>	<u>22,332</u>

The financial statements on pages 6 to 13 were approved by the Trustees, and authorised for issue on 12 December 2025 and signed on their behalf by:



Miss Penelope Anne Waterman
Trustee

BENIN CHRISTIAN SUPPORT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Benin Christian Support meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025 (CONTINUED)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025 (CONTINUED)

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations	13,950	12,825	26,775	35,150
Gift aid reclaimed	<u>3,335</u>	<u>-</u>	<u>3,335</u>	<u>5,373</u>
	<u>17,285</u>	<u>12,825</u>	<u>30,110</u>	<u>40,523</u>

3 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>214</u>	<u>-</u>	<u>214</u>	<u>157</u>

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025 (CONTINUED)

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Africa mission	-	3,187	3,187	680
Medical	457	1,084	1,541	2,508
Child sponsorship	-	8,554	8,554	9,450
Orphans	5,351	-	5,351	5,799
Humanitarian/food	7,749	-	7,749	5,258
Charitable	2,253	-	2,253	2,245
Motor and travel	12,406	-	12,406	1,054
Office costs	2,323	-	2,323	2,675
Bank charges	201	-	201	167
Other costs	2,444	-	2,444	975
Independent examination	516	-	516	480
	<u>33,700</u>	<u>12,825</u>	<u>46,525</u>	<u>31,291</u>

5 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Debtors

	2025 £	2024 £
Accrued income	378	2,891
Other debtors	245	979
	<u>623</u>	<u>3,870</u>

Debtors includes £Nil (2024: £245) receivable after more than one year.

	2025 £	2024 £
Other debtors	-	245

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025 (CONTINUED)

7 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>476</u>	<u>440</u>

8 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Balance at 31 May 2025 £
Unrestricted funds				
General				
General Funds	22,332	17,499	(33,700)	6,131
Restricted funds				
Africa mission	-	3,187	(3,187)	-
Child sponsorship	-	8,554	(8,554)	-
Medical	-	1,084	(1,084)	-
	<u>-</u>	<u>12,825</u>	<u>(12,825)</u>	<u>-</u>
Total funds	<u>22,332</u>	<u>30,324</u>	<u>(46,525)</u>	<u>6,131</u>
	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Unrestricted funds				
General				
General Funds	12,943	28,584	(19,195)	22,332
Restricted funds				
Africa mission	-	680	(680)	-
Child sponsorship	-	9,450	(9,450)	-
Medical	-	1,966	(1,966)	-
	<u>-</u>	<u>12,096</u>	<u>(12,096)</u>	<u>-</u>
Total funds	<u>12,943</u>	<u>40,680</u>	<u>(31,291)</u>	<u>22,332</u>

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025 (CONTINUED)

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2025 £
Current assets	6,607	6,607
Current liabilities	<u>(476)</u>	<u>(476)</u>
Total net assets	<u>6,131</u>	<u>6,131</u>

	Unrestricted funds General £	Total funds at 31 May 2024 £
Current assets	22,772	22,772
Current liabilities	<u>(440)</u>	<u>(440)</u>
Total net assets	<u>22,332</u>	<u>22,332</u>

BENIN CHRISTIAN SUPPORT

England & Wales - Charity number 1111190

Accounts

Annual Report and Financial Statements
for the Year Ended 31 May 2024

Benin Christian Support

Charity registration number: 1111190

Independent Examiners Ltd
2 Broadbridge Business Centre
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BENIN CHRISTIAN SUPPORT

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BENIN CHRISTIAN SUPPORT

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Miss Penelope Anne Waterman Mrs Deniz Hazell (resigned 1 June 2023) Ms Gill Kendall Mrs Deborah Susan Reeves Mrs Maureen Anne Sanders
Charity Registration Number	1111190
Principal Office	The Annexe The White House High Street Thorpe-le-Soken Essex CO16 0EF
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
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BENIN CHRISTIAN SUPPORT

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Organisational structure

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Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The objects of the charity are:

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Public benefit

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BENIN CHRISTIAN SUPPORT

TRUSTEES' REPORT (CONTINUED)

Use of volunteers

The Trustees would like to thank all those who have given their time, energy and resources in making it possible for the charity to function smoothly and in a unified fashion.

Achievements and performance

Review of activities

The challenges continue with the sending of parcels as the Benin Government now tax everything we send in the parcels. This is making it to be not 'cost effective' and until this position changes we have had to stop sending the parcels. Despite BCS being an NGO in Benin and the items being sent are all gifted to BCS and distributed free of charge to the poorest people in Benin, it is again the poorest people in the world who are losing out to a greedy government.

BCS continue to put children into school, supply the books and materials needed for education and to pay for examinations. We now have several children on higher education courses and also university level.

Since closing the House of Hope (big House) and moving children into smaller houses and back to their villages things haven't turned out well for everybody so we have been busy working from the UK to bring about solutions to the problems which have arisen. This work is continuing and with a mission going to Benin In November 2024 BCS hope that everything will be resolved.

The cost of living crises is having a big impact still in Benin and consequently BCS are receiving lots of requests for humanitarian aid, for both food and medical problems plus medicines.

Financial review

The income for the year amounted to £40,680 (2023 - £36,278) and expenditure £31,291 (2023 - £37,920). Fund balances at year end were £22,332 (2023 - £12,943).

Investment policy and objectives

At the present time the income of the charity is fully committed on a month by month basis. The Trustees will apply an investment policy if surplus funds arise in the future.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

BENIN CHRISTIAN SUPPORT

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

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The annual report was approved by the Trustees of the charity on 8 January 2025 and signed on its behalf by:



.....
Miss Penelope Anne Waterman

Trustee

BENIN CHRISTIAN SUPPORT
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BENIN CHRISTIAN SUPPORT

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Independent examiner's statement

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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.


.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
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West Sussex
PO18 8NF

8 January 2025

BENIN CHRISTIAN SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2024

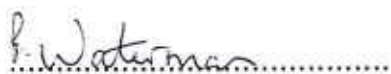
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	28,427	12,096	40,523	36,224
Investment income	3	<u>157</u>	<u>-</u>	<u>157</u>	<u>54</u>
Total income		<u>28,584</u>	<u>12,096</u>	<u>40,680</u>	<u>36,278</u>
Expenditure on:					
Charitable activities	4	<u>19,195</u>	<u>12,096</u>	<u>31,291</u>	<u>37,920</u>
Total expenditure		<u>19,195</u>	<u>12,096</u>	<u>31,291</u>	<u>37,920</u>
Net income/(expenditure)		<u>9,389</u>	<u>-</u>	<u>9,389</u>	<u>(1,642)</u>
Net movement in funds		9,389	-	9,389	(1,642)
Reconciliation of funds					
Total funds brought forward		<u>12,943</u>	<u>-</u>	<u>12,943</u>	<u>14,585</u>
Total funds carried forward	8	<u><u>22,332</u></u>	<u><u>-</u></u>	<u><u>22,332</u></u>	<u><u>12,943</u></u>

BENIN CHRISTIAN SUPPORT

BALANCE SHEET AS AT 31 MAY 2024

	Note	2024 £	2023 £
Current assets			
Debtors	6	3,870	1,926
Cash at bank and in hand		<u>18,902</u>	<u>11,427</u>
		22,772	13,353
Creditors: Amounts falling due within one year	7	<u>(440)</u>	<u>(410)</u>
Net assets		<u>22,332</u>	<u>12,943</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>22,332</u>	<u>12,943</u>
Total funds	8	<u>22,332</u>	<u>12,943</u>

The financial statements on pages 6 to 13 were approved by the Trustees, and authorised for issue on 8 January 2025 and signed on their behalf by:



Miss Penelope Anne Waterman
Trustee

BENIN CHRISTIAN SUPPORT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Benin Christian Support meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024 (CONTINUED)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024 (CONTINUED)

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations	23,054	12,096	35,150	32,045
Gift aid reclaimed	<u>5,373</u>	<u>-</u>	<u>5,373</u>	<u>4,179</u>
	<u><u>28,427</u></u>	<u><u>12,096</u></u>	<u><u>40,523</u></u>	<u><u>36,224</u></u>

3 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>157</u>	<u>-</u>	<u>157</u>	<u>54</u>

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024 (CONTINUED)

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Africa mission	-	680	680	100
Medical	542	1,966	2,508	2,283
Child sponsorship	-	9,450	9,450	9,470
Orphans	5,799	-	5,799	12,715
Humanitarian/food	5,258	-	5,258	5,754
Charitable	2,245	-	2,245	2,363
Motor and travel	1,054	-	1,054	1,214
Office costs	2,675	-	2,675	2,843
Bank charges	167	-	167	374
Other costs	975	-	975	324
Independent examination	480	-	480	480
	<u>19,195</u>	<u>12,096</u>	<u>31,291</u>	<u>37,920</u>

5 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Debtors

	2024 £	2023 £
Accrued income	2,891	403
Other debtors	979	1,523
	<u>3,870</u>	<u>1,926</u>

Debtors includes £245 (2023: £857) receivable after more than one year.

	2024 £	2023 £
Other debtors	245	857

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024 (CONTINUED)

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>440</u>	<u>410</u>

8 Funds

	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Unrestricted funds				
General				
General Funds	12,943	28,584	(19,195)	22,332
Restricted funds				
Africa mission	-	680	(680)	-
Child sponsorship	-	9,450	(9,450)	-
Medical	-	1,966	(1,966)	-
	<u>-</u>	<u>12,096</u>	<u>(12,096)</u>	<u>-</u>
Total funds	<u>12,943</u>	<u>40,680</u>	<u>(31,291)</u>	<u>22,332</u>
	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds				
General				
General Funds	14,585	25,436	(27,078)	12,943
Restricted funds				
Africa mission	-	100	(100)	-
Child sponsorship	-	9,470	(9,470)	-
Medical	-	1,272	(1,272)	-
	<u>-</u>	<u>10,842</u>	<u>(10,842)</u>	<u>-</u>
Total funds	<u>14,585</u>	<u>36,278</u>	<u>(37,920)</u>	<u>12,943</u>

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024 (CONTINUED)

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2024 £
Current assets	22,772	22,772
Current liabilities	<u>(440)</u>	<u>(440)</u>
Total net assets	<u>22,332</u>	<u>22,332</u>

	Unrestricted funds General £	Total funds at 31 May 2023 £
Current assets	13,353	13,353
Current liabilities	<u>(410)</u>	<u>(410)</u>
Total net assets	<u>12,943</u>	<u>12,943</u>

BENIN CHRISTIAN SUPPORT

England & Wales - Charity number 1111190

Accounts

Annual Report and Financial Statements
for the Year Ended 31 May 2023

Benin Christian Support

Charity registration number: 1111190

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

BENIN CHRISTIAN SUPPORT

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BENIN CHRISTIAN SUPPORT

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Miss Penelope Anne Waterman Mrs Deniz Hazell (resigned 1 June 2023) Ms Gill Kendall Mrs Deborah Susan Reeves Mrs Maureen Anne Sanders
Charity Registration Number	1111190
Principal Office	The Annexe The White House High Street Thorpe-le-Soken Essex CO16 0EF
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	HSBC Bank plc 63 Connaught Avenue Frinton On Sea Essex CO13 9PP

BENIN CHRISTIAN SUPPORT

TRUSTEES' REPORT

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2023.

Structure, governance and management

Nature of governing document

Benin Christian Support is a registered charity, number 1111190, and is constituted under a Trust deed.

Recruitment and appointment of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The Trustees look for persons of proven integrity who share the vision and objectives of the Trust and who have relevant wisdom and experience to contribute to the running of the Charity.

Induction and training of trustees

Each new Trustee is provided with the relevant Charity Commission publications a copy of the constitution and at a meeting with the Chairman fully briefed on the operation of the Trust and the responsibilities of Trustees.

Organisational structure

The charity is governed by a board of Trustees.

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The objects of the charity are:

- The relief of sickness and the preservation of health and welfare among people residing permanently or temporarily in Benin, West Africa.
- The relief of financial hardship among those living or working in Benin by providing such persons with education.
- The relief of financial hardship either generally or individually of people living in Benin by providing or paying for goods, services and facilities.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

BENIN CHRISTIAN SUPPORT

TRUSTEES' REPORT (CONTINUED)

Use of volunteers

The Trustees would like to thank all those who have given their time, energy and resources in making it possible for the charity to function smoothly and in a unified fashion.

Achievements and performance

Review of activities

More challenges were experienced between October 2022 and January 2023 concerning the sending of parcels to Benin. New government rules were sorted by early this year but unfortunately we could get nothing sent to Benin for Christmas.

BCS continue to sponsor children for school and education. Two of our House of Hope children (now adults) will be passing out from University this year. We continue to supply books, pay for examinations and provide equipment. Our extra help teacher was providing extra teaching again this year.

Our Scouts project continues with the group working even harder this year as they set about clearing their area of rubbish, tidying everywhere around the village, growing vegetables and planting trees to help the environment. BCS helped four young people with education needs and the Leaders new born baby who was experiencing medical problems. More Scouts were enrolled from the efforts of Scout Leaders and Scouts working so hard at their project, investing the profit back into more seeds etc. In April th8jheld a Gardening Techniques class so they can better understand their project.

The cost of living crisis is having a big impact on people being able to eat, consequently BCS continue to receive many humanitarian aid requests and for medical treatments.

Financial review

The income for the year amounted to £36,278 (2022 - £48,731) and expenditure £37,920 (2022 - £41,766). Fund balances at year end were £12,943 (2022 - £14,585).

Investment policy and objectives

At the present time the income of the charity is fully committed on a month by month basis. The Trustees will apply an investment policy if surplus funds arise in the future.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

BENIN CHRISTIAN SUPPORT
TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees 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.

The annual report was approved by the Trustees of the charity on 12 October 2023 and signed on its behalf by:

.....
Miss Penelope Anne Waterman
Trustee

BENIN CHRISTIAN SUPPORT
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BENIN CHRISTIAN SUPPORT

I report to the Trustees on my examination of the accounts of Benin Christian Support for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity Trustees of Benin Christian Support you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Benin Christian Support's accounts carried out under section 145 of the 2011 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Benin Christian Support 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 accounting 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.

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

12 October 2023

BENIN CHRISTIAN SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	25,382	10,842	36,224	48,729
Investment income	3	<u>54</u>	<u>-</u>	<u>54</u>	<u>2</u>
Total income		<u>25,436</u>	<u>10,842</u>	<u>36,278</u>	<u>48,731</u>
Expenditure on:					
Charitable activities	4	<u>27,078</u>	<u>10,842</u>	<u>37,920</u>	<u>41,766</u>
Total expenditure		<u>27,078</u>	<u>10,842</u>	<u>37,920</u>	<u>41,766</u>
Net (expenditure)/income		<u>(1,642)</u>	<u>-</u>	<u>(1,642)</u>	<u>6,965</u>
Net movement in funds		(1,642)	-	(1,642)	6,965
Reconciliation of funds					
Total funds brought forward		<u>14,585</u>	<u>-</u>	<u>14,585</u>	<u>7,620</u>
Total funds carried forward	8	<u><u>12,943</u></u>	<u><u>-</u></u>	<u><u>12,943</u></u>	<u><u>14,585</u></u>

The notes on pages 8 to 13 form an integral part of these financial statements.

BENIN CHRISTIAN SUPPORT

BALANCE SHEET AS AT 31 MAY 2023

	Note	2023 £	2022 £
Current assets			
Debtors	6	1,926	2,301
Cash at bank and in hand		<u>11,427</u>	<u>12,664</u>
		13,353	14,965
Creditors: Amounts falling due within one year	7	<u>(410)</u>	<u>(380)</u>
Net assets		<u>12,943</u>	<u>14,585</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>12,943</u>	<u>14,585</u>
Total funds	8	<u>12,943</u>	<u>14,585</u>

The financial statements on pages 6 to 13 were approved by the Trustees, and authorised for issue on 12 October 2023 and signed on their behalf by:

.....
Miss Penelope Anne Waterman
Trustee

BENIN CHRISTIAN SUPPORT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Statement of compliance

The financial statements 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Benin Christian Support meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023 (CONTINUED)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023 (CONTINUED)

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	21,203	10,842	32,045	39,753
Legacies	-	-	-	2,000
Gift aid reclaimed	4,179	-	4,179	6,191
Other income from donations and legacies	-	-	-	785
	<u>25,382</u>	<u>10,842</u>	<u>36,224</u>	<u>48,729</u>

3 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>54</u>	<u>-</u>	<u>54</u>	<u>2</u>

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023 (CONTINUED)

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Africa mission	-	100	100	-
Medical	1,011	1,272	2,283	3,973
Child sponsorship	-	9,470	9,470	10,875
Orphans	12,715	-	12,715	9,563
Humanitarian/food	5,754	-	5,754	5,541
Charitable	2,363	-	2,363	2,313
Motor and travel	1,214	-	1,214	1,358
Office costs	2,843	-	2,843	5,751
Bank charges	374	-	374	223
Other costs	324	-	324	1,719
Independent examination	480	-	480	450
	<u>27,078</u>	<u>10,842</u>	<u>37,920</u>	<u>41,766</u>

5 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Debtors

	2023 £	2022 £
Accrued income	403	501
Other debtors	<u>1,523</u>	<u>1,800</u>
	<u>1,926</u>	<u>2,301</u>

Debtors includes £857 (2022: £1,522) receivable after more than one year.

	2023 £	2022 £
Other debtors	<u>857</u>	<u>1,522</u>

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023 (CONTINUED)

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>410</u>	<u>380</u>

8 Funds

	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds				
General				
General Funds	14,585	25,436	(27,078)	12,943
Restricted funds				
Africa mission	-	100	(100)	-
Child sponsorship	-	9,470	(9,470)	-
Medical	-	1,272	(1,272)	-
	<u>-</u>	<u>10,842</u>	<u>(10,842)</u>	<u>-</u>
Total funds	<u>14,585</u>	<u>36,278</u>	<u>(37,920)</u>	<u>12,943</u>
	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted funds				
General				
General Funds	7,620	35,963	(28,998)	14,585
Restricted funds				
Child sponsorship	-	10,875	(10,875)	-
Medical	-	1,893	(1,893)	-
	<u>-</u>	<u>12,768</u>	<u>(12,768)</u>	<u>-</u>
Total funds	<u>7,620</u>	<u>48,731</u>	<u>(41,766)</u>	<u>14,585</u>

BENIN CHRISTIAN SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023 (CONTINUED)

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2023 £
Current assets	13,353	13,353
Current liabilities	<u>(410)</u>	<u>(410)</u>
Total net assets	<u>12,943</u>	<u>12,943</u>
	Unrestricted funds General £	Total funds at 31 May 2022 £
Current assets	14,965	14,965
Current liabilities	<u>(380)</u>	<u>(380)</u>
Total net assets	<u>14,585</u>	<u>14,585</u>

BENIN CHRISTIAN SUPPORT

England & Wales - Charity number 1111190

Accounts

Annual Report and Financial Statements
for the Year Ended 31 May 2022

Benin Christian Support

Charity registration number: 1111190

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

Benin Christian Support

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Benin Christian Support

Reference and Administrative Details

Trustees	Miss Penelope Anne Waterman Mrs Deniz Hazell Ms Gill Kendall Mrs Deborah Susan Reeves Mrs Maureen Anne Sanders
Charity Registration Number	1111190
Principal Office	The Annexe The White House High Street Thorpe-le-Soken Essex CO16 0EF
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	HSBC Bank plc 63 Connaught Avenue Frinton On Sea Essex CO13 9PP

Benin Christian Support

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2022.

Structure, governance and management

Nature of governing document

Benin Christian Support is a registered charity, number 1111190, and is constituted under a Trust deed.

Recruitment and appointment of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The Trustees look for persons of proven integrity who share the vision and objectives of the Trust and who have relevant wisdom and experience to contribute to the running of the Charity.

Induction and training of trustees

Each new Trustee is provided with the relevant Charity Commission publications a copy of the constitution and at a meeting with the Chairman fully briefed on the operation of the Trust and the responsibilities of Trustees.

Organisational structure

The charity is governed by a board of Trustees.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The objects of the charity are:

- The relief of sickness and the preservation of health and welfare among people residing permanently or temporarily in Benin, West Africa.
- The relief of financial hardship among those living or working in Benin by providing such persons with education.
- The relief of financial hardship either generally or individually of people living in Benin by providing or paying for goods, services and facilities.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Benin Christian Support

Trustees' Report

Use of volunteers

The Trustees would like to thank all those who have given their time, energy and resources in making it possible for the charity to function smoothly and in a unified fashion.

Achievements and performance

Review of activities

We have had some challenges with DHL and customs information but everything has been resolved and parcels are leaving and arriving smoothly with no more problems re Customs information.

The charity has continued to fund emergency medical problems and treatments including surgery.

School, University and Apprenticeship sponsorship is ongoing also providing books, equipment and funding examinations.

We are looking to sponsor two more boys, who live in our House of Hope, for University starting October 2022. BCS also sponsor an evening teacher to provide extra help for the children in the House of Hope who are struggling.

We are still feeling the effects of Covid 19 with our events income down as cost of living bites but we are optimistic for the future.

Because we have still been unable to visit Benin twenty seven parcels were sent during the year ending 31st May 2022.

In September 2021 BCS received an unexpected large donation which was also Gift Aided and this has helped enormously.

We have made contact with a Scouts Group and have provided equipment for them to help themselves and also the local community. By growing vegetables to sell so more boys and girls will be able to join the association (many are unable to join through lack of money to pay the subs) and also to provide vegetables free to the poorest families in the village.

BCS continue to receive many requests for humanitarian aid which we try to provide.

Financial review

The income for the year amounted to £48,731 (2021 - £40,374) and expenditure £41,766 (2021 - £37,467). Fund balances at year end were £14,585 (2021 - £7,620).

Investment policy and objectives

At the present time the income of the charity is fully committed on a month by month basis. The Trustees will apply an investment policy if surplus funds arise in the future.

Benin Christian Support

Trustees' Report

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees 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.

The annual report was approved by the Trustees of the charity on 15 August 2022 and signed on its behalf by:

.....
Miss Penelope Anne Waterman
Trustee

Benin Christian Support
Independent Examiner's Report
to the Trustees of Benin Christian Support

I report to the Trustees on my examination of the accounts of Benin Christian Support for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity Trustees of Benin Christian Support you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Benin Christian Support's accounts carried out under section 145 of the 2011 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Benin Christian Support 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 accounting 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.

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

15 August 2022

Benin Christian Support

Statement of Financial Activities for the Year Ended 31 May 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	35,961	12,768	48,729	40,374
Investment income	3	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
Total income		<u>35,963</u>	<u>12,768</u>	<u>48,731</u>	<u>40,374</u>
Expenditure on:					
Charitable activities	4	<u>28,998</u>	<u>12,768</u>	<u>41,766</u>	<u>37,467</u>
Total expenditure		<u>28,998</u>	<u>12,768</u>	<u>41,766</u>	<u>37,467</u>
Net income		<u>6,965</u>	<u>-</u>	<u>6,965</u>	<u>2,907</u>
Net movement in funds		6,965	-	6,965	2,907
Reconciliation of funds					
Total funds brought forward		<u>7,620</u>	<u>-</u>	<u>7,620</u>	<u>4,713</u>
Total funds carried forward	8	<u><u>14,585</u></u>	<u><u>-</u></u>	<u><u>14,585</u></u>	<u><u>7,620</u></u>

The notes on pages 8 to 14 form an integral part of these financial statements.

Benin Christian Support

Balance Sheet as at 31 May 2022

	Note	2022 £	2021 £
Current assets			
Debtors	6	2,301	977
Cash at bank and in hand		<u>12,664</u>	<u>6,993</u>
		14,965	7,970
Creditors: Amounts falling due within one year	7	<u>(380)</u>	<u>(350)</u>
Net assets		<u>14,585</u>	<u>7,620</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>14,585</u>	<u>7,620</u>
Total funds	8	<u>14,585</u>	<u>7,620</u>

The financial statements on pages 6 to 14 were approved by the Trustees, and authorised for issue on 15 August 2022 and signed on their behalf by:

.....
Miss Penelope Anne Waterman
Trustee

Benin Christian Support

Notes to the Financial Statements for the Year Ended 31 May 2022

1 Accounting policies

Statement of compliance

The financial statements 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Benin Christian Support meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Benin Christian Support

Notes to the Financial Statements for the Year Ended 31 May 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Benin Christian Support

Notes to the Financial Statements for the Year Ended 31 May 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees's discretion in furtherance of the objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	26,985	12,768	39,753	34,429
Legacies	2,000	-	2,000	-
Gift aid reclaimed	6,191	-	6,191	5,945
Other income from donations and legacies	<u>785</u>	<u>-</u>	<u>785</u>	<u>-</u>
	<u>35,961</u>	<u>12,768</u>	<u>48,729</u>	<u>40,374</u>

3 Investment income

	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>2</u>	<u>2</u>

Benin Christian Support
Notes to the Financial Statements
for the Year Ended 31 May 2022

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Medical	2,080	1,893	3,973	3,091
Child sponsorship	-	10,875	10,875	10,230
Orphans	9,563	-	9,563	8,143
Humanitarian/food	5,541	-	5,541	4,619
Charitable	2,313	-	2,313	2,455
Motor and travel	1,358	-	1,358	3,893
Office costs	5,751	-	5,751	3,025
Bank charges	223	-	223	133
Professional fees	-	-	-	503
Other costs	1,719	-	1,719	955
Independent examination	450	-	450	420
	<u>28,998</u>	<u>12,768</u>	<u>41,766</u>	<u>37,467</u>

5 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Benin Christian Support
Notes to the Financial Statements
for the Year Ended 31 May 2022

6 Debtors

	2022	2021
	£	£
Accrued income	501	977
Other debtors	<u>1,800</u>	<u>-</u>
	<u><u>2,301</u></u>	<u><u>977</u></u>

Debtors includes £1,522 (2021: £Nil) receivable after more than one year.

	2022	2021
	£	£
Other debtors	<u>1,522</u>	<u>-</u>

7 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	<u><u>380</u></u>	<u><u>350</u></u>

Benin Christian Support

Notes to the Financial Statements for the Year Ended 31 May 2022

8 Funds

	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	7,620	35,963	(28,998)	14,585
Restricted funds				
Child sponsorship	-	10,875	(10,875)	-
Medical	-	1,893	(1,893)	-
	-	12,768	(12,768)	-
Total funds	7,620	48,731	(41,766)	14,585
	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted funds				
<i>General</i>				
General Funds	4,713	28,493	(25,586)	7,620
Restricted funds				
Child sponsorship	-	10,230	(10,230)	-
Medical	-	1,651	(1,651)	-
	-	11,881	(11,881)	-
Total funds	4,713	40,374	(37,467)	7,620

Benin Christian Support
Notes to the Financial Statements
for the Year Ended 31 May 2022

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2022 £
Current assets	14,965	14,965
Current liabilities	<u>(380)</u>	<u>(380)</u>
Total net assets	<u><u>14,585</u></u>	<u><u>14,585</u></u>
	Unrestricted funds General £	Total funds at 31 May 2021 £
Current assets	7,970	7,970
Current liabilities	<u>(350)</u>	<u>(350)</u>
Total net assets	<u><u>7,620</u></u>	<u><u>7,620</u></u>

BENIN CHRISTIAN SUPPORT

England & Wales - Charity number 1111190

Accounts

Annual Report and Financial Statements
for the Year Ended 31 May 2021

Benin Christian Support

Charity registration number: 1111190

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BENIN CHRISTIAN SUPPORT

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Balance Sheet	7
Notes to the Financial Statements	8 to 12

BENIN CHRISTIAN SUPPORT

Reference and Administrative Details

Trustees
Miss Penelope Anne Waterman
Mrs Deniz Hazell
Ms Gill Kendall
Mrs Deborah Susan Reeves
Mrs Maureen Anne Sanders

Principal Office
The Annexe
The White House
High Street
Thorpe-le-Soken
Essex
CO16 0EF

**Charity Registration
Number**
1111190

Independent Examiner
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
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Bankers
HSBC Bank plc
63 Connaught Avenue
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CO13 9PP

BENIN CHRISTIAN SUPPORT

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2021.

Structure, governance and management

Nature of governing document

Benin Christian Support is a registered charity, number 1111190, and is constituted under a Trust deed.

Recruitment and appointment of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The Trustees look for persons of proven integrity who share the vision and objectives of the Trust and who have relevant wisdom and experience to contribute to the running of the Charity.

Induction and training of trustees

Each new Trustee is provided with the relevant Charity Commission publications a copy of the constitution and at a meeting with the Chairman fully briefed on the operation of the Trust and the responsibilities of Trustees.

Organisational structure

The charity is governed by a board of Trustees.

Risk Management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The objects of the charity are:

- The relief of sickness and the preservation of health and welfare among people residing permanently or temporarily in Benin, West Africa.
- The relief of financial hardship among those living or working in Benin by providing such persons with education.
- The relief of financial hardship either generally or individually of people living in Benin by providing or paying for goods, services and facilities.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

BENIN CHRISTIAN SUPPORT

Trustees' Report

Use of volunteers

The Trustees would like to thank all those who have given their time, energy and resources in making it possible for the charity to function smoothly and in a unified fashion.

Achievements and performance

Review of activities

Last years banking challenges have been resolved and so far everything is running smoothly.

The charity has again funded emergency medical problems and treatments including surgery.

School sponsorship is ongoing, also providing books, equipment and funding examinations.

BCS have been able to fund two university students this year, both boys who live in our House of Hope, were originally street children and have been with us for over 10 years. Two sponsors have come forward in the UK to make this 3 year commitment possible.

Sponsoring Primary, Junior and Senior children for education continues.

The Covid 19 pandemic continues to hit the charity hard with our fundraising activities still being severely limited.

BCS Sponsors and Donators have upped their giving which has helped enormously.

Caring for our children in the House of Hope continues again this year. We have had to repair water pipes and bathroom equipment. Mosquito nets have been replaced.

We continue to receive many requests for humanitarian aid which we try and provide.

Because we have been unable to visit Benin, due to the pandemic and UK government restrictions, we have been sending out parcels with essentials. Seventeen parcels in total this financial year.

Financial review

The income for the year amounted to £40,374 (2020 - £36,815) and expenditure £37,467 (2020 - £37,649). Fund balances at year end were £7,620 (2020 - £4,713).

Investment policy and objectives

At the present time the income of the charity is fully committed on a month by month basis. The Trustees will apply an investment policy if surplus funds arise in the future.

BENIN CHRISTIAN SUPPORT

Trustees' Report

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees 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.

The annual report was approved by the Trustees of the charity on 23 August 2021 and signed on its behalf by:

.....
Miss Penelope Anne Waterman
Trustee

BENIN CHRISTIAN SUPPORT

Independent Examiner's Report to the trustees of Benin Christian Support

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2021 which are set out on pages 6 to 12.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of Benin Christian Support you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Benin Christian Support's accounts carried out under section 145 of the 2011 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Benin Christian Support 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 accounting 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.

.....
G W Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

23 August 2021

BENIN CHRISTIAN SUPPORT

Statement of Financial Activities for the Year Ended 31 May 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	28,493	11,881	40,374	36,814
Investment income	3	-	-	-	1
Total income		28,493	11,881	40,374	36,815
Expenditure on:					
Charitable activities	4	25,586	11,881	37,467	37,649
Total expenditure		25,586	11,881	37,467	37,649
Net income/(expenditure)		2,907	-	2,907	(834)
Net movement in funds		2,907	-	2,907	(834)
Reconciliation of funds					
Total funds brought forward		4,713	-	4,713	5,547
Total funds carried forward	8	7,620	-	7,620	4,713

The notes on pages 8 to 12 form an integral part of these financial statements.

BENIN CHRISTIAN SUPPORT

(Registration number: 1111190)

Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
Current assets			
Debtors	6	977	687
Cash at bank and in hand		<u>6,993</u>	<u>4,376</u>
		7,970	5,063
Creditors: Amounts falling due within one year	7	<u>(350)</u>	<u>(350)</u>
Net assets		<u>7,620</u>	<u>4,713</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>7,620</u>	<u>4,713</u>
Total funds	8	<u>7,620</u>	<u>4,713</u>

The financial statements on pages 6 to 12 were approved by the Trustees, and authorised for issue on 23 August 2021 and signed on their behalf by:

.....
Miss Penelope Anne Waterman
Trustee

BENIN CHRISTIAN SUPPORT

Notes to the Financial Statements for the Year Ended 31 May 2021

1 Accounting policies

Statement of compliance

The financial statements 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Benin Christian Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

BENIN CHRISTIAN SUPPORT

Notes to the Financial Statements for the Year Ended 31 May 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees's discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	22,548	11,881	34,429	32,446
Gift aid reclaimed	5,945	-	5,945	4,368
	<u>28,493</u>	<u>11,881</u>	<u>40,374</u>	<u>36,814</u>

BENIN CHRISTIAN SUPPORT

Notes to the Financial Statements for the Year Ended 31 May 2021

3 Investment income

	Total 2021 £	Total 2020 £
Interest receivable and similar income;		
Interest receivable on bank deposits	-	1

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Africa mission	-	-	-	50
Individuals	-	-	-	3
Medical	1,440	1,651	3,091	2,155
Child sponsorship	-	10,230	10,230	8,269
Orphans	8,143	-	8,143	13,804
Other costs	11,520	-	11,520	10,120
Travel	402	-	402	260
Telephone	-	-	-	17
Fundraising	-	-	-	235
Office costs	3,025	-	3,025	2,064
Bank charges	133	-	133	276
Professional fees	503	-	503	-
Independent examination	420	-	420	396
	<u>25,586</u>	<u>11,881</u>	<u>37,467</u>	<u>37,649</u>

5 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Debtors

	2021 £	2020 £
Accrued income	977	687

BENIN CHRISTIAN SUPPORT

Notes to the Financial Statements for the Year Ended 31 May 2021

7 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	<u>350</u>	<u>350</u>

8 Funds

	Balance at 1 June 2020	Incoming resources	Resources expended	Balance at 31 May 2021
	£	£	£	£
Unrestricted funds				
General				
General Funds	4,713	28,493	(25,586)	7,620
Restricted funds				
Child sponsorship	-	10,230	(10,230)	-
Medical	-	1,651	(1,651)	-
	<u>-</u>	<u>11,881</u>	<u>(11,881)</u>	<u>-</u>
Total funds	<u>4,713</u>	<u>40,374</u>	<u>(37,467)</u>	<u>7,620</u>
	Balance at 1 June 2019	Incoming resources	Resources expended	Balance at 31 May 2020
	£	£	£	£
Unrestricted funds				
General				
General Funds	5,547	27,381	(28,215)	4,713
Restricted funds				
Africa mission	-	50	(50)	-
Child sponsorship	-	8,269	(8,269)	-
Medical	-	1,112	(1,112)	-
Individuals	-	3	(3)	-
	<u>-</u>	<u>9,434</u>	<u>(9,434)</u>	<u>-</u>
Total funds	<u>5,547</u>	<u>36,815</u>	<u>(37,649)</u>	<u>4,713</u>

BENIN CHRISTIAN SUPPORT

Notes to the Financial Statements for the Year Ended 31 May 2021

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2021 £
Current assets	7,970	7,970
Current liabilities	<u>(350)</u>	<u>(350)</u>
Total net assets	<u><u>7,620</u></u>	<u><u>7,620</u></u>

	Unrestricted funds General £	Total funds at 31 May 2020 £
Current assets	5,063	5,063
Current liabilities	<u>(350)</u>	<u>(350)</u>
Total net assets	<u><u>4,713</u></u>	<u><u>4,713</u></u>