

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

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

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
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 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 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

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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		<u>28,493</u>	<u>11,881</u>	<u>40,374</u>	<u>36,815</u>
Expenditure on:					
Charitable activities	4	<u>25,586</u>	<u>11,881</u>	<u>37,467</u>	<u>37,649</u>
Total expenditure		<u>25,586</u>	<u>11,881</u>	<u>37,467</u>	<u>37,649</u>
Net income/(expenditure)		<u>2,907</u>	<u>-</u>	<u>2,907</u>	<u>(834)</u>
Net movement in funds		2,907	-	2,907	(834)
Reconciliation of funds					
Total funds brought forward		<u>4,713</u>	<u>-</u>	<u>4,713</u>	<u>5,547</u>
Total funds carried forward	8	<u><u>7,620</u></u>	<u><u>-</u></u>	<u><u>7,620</u></u>	<u><u>4,713</u></u>

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>7,620</u>	<u>7,620</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>4,713</u>	<u>4,713</u>