

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**

## **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 13

## **BENIN CHRISTIAN SUPPORT**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Miss Penelope Anne Waterman Mrs Deniz Hazell (resigned 1 June 2023) Ms Gill Kendall Mrs Deborah Susan Reeves Mrs Maureen Anne Sanders
<b>Charity Registration Number</b>	1111190
<b>Principal Office</b>	The Annexe The White House High Street Thorpe-le-Soken Essex CO16 0EF
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
<b>Bankers</b>	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 th8jhheld 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

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>					
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>
<b>Expenditure on:</b>					
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
<b>Reconciliation of funds</b>					
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 £
<b>Current assets</b>			
Debtors	6	1,926	2,301
Cash at bank and in hand		<u>11,427</u>	<u>12,664</u>
		13,353	14,965
<b>Creditors: Amounts falling due within one year</b>	7	<u>(410)</u>	<u>(380)</u>
<b>Net assets</b>		<u>12,943</u>	<u>14,585</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>12,943</u>	<u>14,585</u>
<b>Total funds</b>	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 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	14,585	25,436	(27,078)	12,943
<b>Restricted funds</b>				
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>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	7,620	35,963	(28,998)	14,585
<b>Restricted funds</b>				
Child sponsorship	-	10,875	(10,875)	-
Medical	-	1,893	(1,893)	-
	<u>-</u>	<u>12,768</u>	<u>(12,768)</u>	<u>-</u>
<b>Total funds</b>	<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**

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 May 2023 £</b>
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>
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 May 2022 £</b>
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>