

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
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 2024.

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

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

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 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

I report to the Trustees on my examination of the accounts of Benin Christian Support for the year ended 31 May 2024.

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
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Chichester
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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>


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

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	5,373	-	5,373	4,179
	<u>28,427</u>	<u>12,096</u>	<u>40,523</u>	<u>36,224</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><u>22,332</u></u>	<u><u>22,332</u></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><u>12,943</u></u>	<u><u>12,943</u></u>