

# CHILD-LINK INTERNATIONAL AID FOUNDATION

England & Wales · Charity number 1128548

## Details

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**Other names** CLIAF AND CHILD-LINK (WORKING NAMES)

**Status** Registered

**Legal form** Charitable company

**Company number** [06828539](#)

**Registered** 2009-03-13

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

## Contact

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**Address** 39a MOBERLY ROAD  
Salisbury  
Wiltshire  
SP1 3BZ

**Phone** 01722324108

**Email** [info@child-link.org](mailto:info@child-link.org)

**Website** [www.child-link.org](http://www.child-link.org)

## Activities

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**Objects:** (A) THE RELIEF OF POVERTY AND SICKNESS ESPECIALLY OF CHILDREN AND YOUNG PEOPLE THROUGHOUT THE WORLD; (B) THE ADVANCEMENT OF THE CHRISTIAN RELIGION THROUGHOUT THE WORLD IN ACCORDANCE WITH THE STATEMENT OF FAITH CONTAINED IN THE SCHEDULE TO THE ARTICLES HERETO ATTACHED.

**Activities:** We raise support through a child sponsorship programme (regular giving), mainly for the education of children at the Gnana Deepam school in Tamil Nadu, India. Funds are also raised for specific capital projects associated with this school. In Nepal we provide hot school meals, a school bus and educational resources for a primary school in the slums of Kathmandu.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** THE WORLD
- India
- Nepal

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£42,697	£56,120	-	-
2024-03-31	£42,294	£30,970	-	-
2023-04-04	£46,718	£39,469	-	-
2022-04-04	£34,213	£36,641	-	-
2021-04-04	£65,263	£66,714	-	-

## Trustees

Name	Role	Appointed
DIANA BUTCHERS	Chair	
ALAN RAYMOND BUTCHERS		
Michele Millidge		2018-10-24
Peter Moffat		2017-02-24

**CHILD-LINK INTERNATIONAL AID FOUNDATION**

England & Wales - Charity number 1128548

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# Accounts

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**Child-Link International Aid. Foundation**

(A Company Limited by Guarantee)

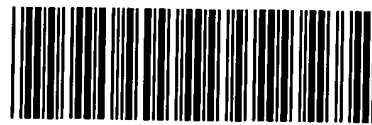
**Annual Report and Financial Statements**

For the year ended 31 March 2025

Company Number: 06828539

Charity Number: 1128548

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**Child-Link International Aid Foundation**  
**Report and Accounts for the period ended 31 March 2025**

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Report and Accounts for the year ended 31 March 2025**

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**Reference and Administrative Details**

**Registered Charity Number**

1128548

**Company Registration Number**

06828539

**Directors and Trustees**

Diana Butchers, Chair

Alan R Butchers

Peter W Moffat

Michele Millidge

**Secretary**

Mrs Elisabeth Devaraj

**Registered Office**

39a Moberly Road, Salisbury, Wiltshire, SP1 382

**Independent Examiner**

Simon Ellingham FCA DchA

Fawcetts LLP

Chartered Accountants

Windover House

St Ann Street

Salisbury

SP1 2DR

## **Child-Link International Aid Foundation Report and Accounts for the year ended 31 March 2025**

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### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 31 March 2025.

#### ***Objectives and Activities***

##### **Purpose**

The relief of poverty and sickness especially of children and young people throughout the world and the advancement of the Christian religion throughout the world in accordance with the statement of faith.

##### **Activities**

We raise support through a child sponsorship programme (regular giving), mainly for the education of children at the Gnana Deepam school in Tamil Nadu, India. Funds are also raised for specific capital projects associated with a school in Nepal. We provide hot school meals, a school bus and educational resources for a primary school in the slums of Kathmandu.

##### **Public Benefit**

This year we have continued to support both schools: the Gnana Deepam Matriculation School in Tamil Nadu, Southern India and Pastor Daniel's kindergarten school in the Balkhu slum, Kathmandu, Nepal.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### **Achievements and Performance**

##### **Nepal**

Child-Link continues to fund hot cooked lunches for 93 children every school day and for the older children a school bus to allow to allow them to attend school outside the slums - particularly during adverse weather when conditions in the slum are extremely wet and slippery.

Child-Link contributed extra money to purchase clothes and gifts for the children and to help them to celebrate Christmas.

## **Child-Link International Aid Foundation Report and Accounts for the year ended 31 March 2025**

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### **Trustees' Report (continued)**

#### **India**

We have continued with the annual maintenance payment of £3,000 to keep the school in a good state of repair. Annual sponsorship of an 80-girl group plus a small number of children sponsored by individual donors has continued. We have also maintained salaries for one teacher and one school administrator.

Post Covid, the hostel for the boys was temporarily closed, with some boys moving to alternative schools and some becoming day students. The level of support for girls is still the highest need as 75% of families do not have a father, with some also not having a mother. There has been an intensive English and Maths drive as the children were behind on the basics due to Covid.

The bus routes have been reduced, due to the Right to Education Act, stipulating that students must come from a 3 kilometre radius of the school. This has helped to reduce the financial and administrative burden that the extended bus routes previously posed.

The school runs under the board of the Chinna Kavarayan Hill Agricultural Development Association (CHADA).

#### **Financial Review**

Child Link has continued to focus on local fundraising in the Salisbury area this year. We have continued to run monthly artisan market stalls and rented stalls in indoor markets - for example Fisherton Warehouse in Salisbury.

Special thanks is extended to the supporters of Child Link throughout the year, which has allowed us to continue our support through this difficult period.

### **Structure, Governance and Management**

#### **Governing Document**

Memorandum and articles of association incorporated 24 February 2009 as amended by special resolution 22 September 2009.

#### **Constitution**

A company limited by guarantee.

#### **Statement of Trustees' Responsibilities**

The trustees, who are also the directors of the company for the purpose of company law, are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

**Child-Link International Aid Foundation  
Report and Accounts for the year ended 31 March 2025**

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**Trustees' Report (continued)**

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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation:

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Declaration**

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**



Alan Butchers

Date 22/12/2025

## **Child-Link International Aid Foundation Report and Accounts for the year ended 31 March 2025**

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### **Independent Examiner's Report**

To the trustees of Child-Link International Aid Foundation (a company limited by guarantee), charity number 1128548, on accounts for the period 1 April 2024 to 31 March 2025.

### **Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the charity") for the period ended 31 March 2025 as set out on pages 7 to 15.

As the charity's trustees, 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 charity'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.



Simon Ellingham FCA DchA  
Institute of Chartered Accountants in England & Wales  
Fawcetts LLP  
Chartered Accountants  
Windover House  
St. Ann Street  
Salisbury  
SP1 2DR

Date: 22/12/2025

\*\*\*\*\* F7505020-0406-0748-4644-0000415A0018 \*\*\*\*\*

**Child-Link International Aid Foundation**  
**Report and Accounts for the year ended 31 March 2025**

**Financial Statements**

**Statement of Financial Activities for the year ended 31 March 2025**

(incorporating an income and expenditure account)

**Current financial period**

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
	<i>Note</i>				
<b>Income from:</b>					
Donations and legacies	3	4,268	28,761	33,029	27,203
Other trading activities	3	9,385	-	9,385	14,800
Investment income	3	283	-	283	291
<b>Total income and endowments</b>		<u>13,936</u>	<u>28,761</u>	<u>42,697</u>	<u>42,294</u>
<b>Expenditure on:</b>					
Raising funds	4	-	-	-	35
Charitable activities	4	4,297	51,823	56,120	30,935
<b>Total resources expended</b>		<u>4,297</u>	<u>51,823</u>	<u>56,120</u>	<u>30,970</u>
<b>Net income/(expenditure) before transfers</b>		9,638	(23,062)	(13,423)	11,324
Transfers between	9	(23,062)	23,062	-	-
<b>Net income/(expenditure)</b>		<u>(13,423)</u>	<u>-</u>	<u>(13,423)</u>	<u>11,324</u>
<b>Reconciliation of funds</b>					
Total funds brought forward at 1 April 2024	9	38,941	-	38,941	27,617
<b>Total funds carried forward at 31 March 2025</b>	9	<u><b>25,518</b></u>	<u><b>-</b></u>	<u><b>25,518</b></u>	<u><b>38,941</b></u>

All amounts derive from continuing activities.

All gains and losses recognised in the period are included in the Statement of Financial Activities.

**Child-Link International Aid Foundation**  
**Report and Accounts for the year ended 31 March 2025**

**Statement of Financial Activities (continued)**  
(incorporating an income and expenditure account)

Prior financial year - for the period 5 April 2023 to 31 March 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<b>Income from:</b>				
Donations and legacies	3	3,644	23,559	27,203
Other trading activities	3	14,800	-	14,800
Investment income	3	291	-	291
<b>Total income and endowments</b>		<b>18,735</b>	<b>23,559</b>	<b>42,294</b>
<b>Expenditure on:</b>				
Raising funds	4	-	35	35
Charitable activities	4	4,635	26,300	30,935
<b>Total resources expended</b>		<b>4,635</b>	<b>26,334</b>	<b>30,970</b>
<b>Net income/(expenditure) before transfers</b>		<b>14,099</b>	<b>(2,775)</b>	<b>(1,451)</b>
Transfers between funds	9	(2,775)	2,775	
<b>Net income/(expenditure)</b>		<b>11,324</b>	<b>-</b>	<b>(1,451)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward at 5 April 2023	9	27,617	-	27,617
<b>Total funds carried forward at 31 March 2024</b>	<b>9</b>	<b>38,941</b>	<b>-</b>	<b>38,941</b>

All amounts derive from continuing activities

All gains and losses recognised in the year are included in the Statement of Financial Activities.

**Child-Link International Aid Foundation**  
**Report and Accounts for the year ended 31 March 2025**

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**Balance Sheet**

Company number: 6828539

	Note	2025	2024
<b>Current assets</b>			
Debtors	7	5,652	4,532
Cash at bank and in hand		22,336	39,743
		<u>27,988</u>	<u>44,275</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	8	2,470	5,334
Net current assets		<u>25,518</u>	<u>38,941</u>
<b>Total assets less current liabilities</b>		<u>25,518</u>	<u>38,941</u>
<b>Funds of the charity</b>			
General unrestricted funds	9	<u>25,518</u>	<u>38,941</u>
<b>Total charity funds</b>		<u>25,518</u>	<u>38,941</u>

The notes on pages 10 to 15 are an integral part of these financial statements..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on 22/12/2025,



Alan Butchers

## **Child-Link International Aid Foundation Report and Accounts for the year ended 31 March 2025**

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### **Notes to the Financial Statements**

#### **1. Nature of operations and general information**

The charity is a charitable company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £nil towards the assets of the charity in the event of liquidation.

The charitable company is incorporated in England. Its registered office is 39a Moberly Road, Salisbury, Wiltshire, SP1 3BZ.

#### **2. Principal Accounting Policies**

##### **Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102);
- the Companies Act 2006; and with
- the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Accounting judgements and assumptions**

The preparation of financial statements under SORP (FRS 102) requires the company to make judgements and assumptions that affect the application of policies and reported amounts. Assumptions and judgements are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from the estimates derived from applying those judgements and assumptions. The judgements and assumptions which have a significant impact on the carrying value of assets and liabilities are considered to be those surrounding the valuation of creditors including accruals.

The trustees do not conceive there to be any significant risk of material adjustment during the next reporting period as a result of the judgements and assumptions applied to the financial statements.

## **Child-Link International Aid Foundation Report and Accounts for the year ended 31 March 2025**

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### **Notes to the Financial Statements**

#### **2. Principal Accounting Policies (continued)**

##### **Income**

Income is recognised in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

##### **Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by time spent and other costs by their usage.

##### **Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at lower of cost or net realisable value.

##### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Child-Link International Aid Foundation  
Report and Accounts for the year ended 31 March 2025**

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**Notes to the Financial Statements**

**2. Principal Accounting Policies (continued)**

**Liabilities**

Liabilities are recognised where it is more than likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

**Taxation**

No Corporation Tax is provided for as the company, being a charity, is exempt. Due to its current activities the charity is not registered for VAT and therefore cannot recover VAT on its expenses.

**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 income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Child-Link International Aid Foundation**  
**Report and Accounts for the year ended 31 March 2025**

**Notes to the Financial Statements**

**3. Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>						
Gift aid	4,268	-	4,268	2,594	-	2,594
Sponsorships	-	18,605	18,605	-	23,559	23,559
Donations	-	10,156	10,156	1,050	-	1,050
<b>Total donations and legacies</b>	<b>4,268</b>	<b>28,761</b>	<b>33,029</b>	<b>3,644</b>	<b>23,559</b>	<b>27,203</b>
<b>Other trading activities</b>						
Fundraising Events and sales	61	-	61	1,794	-	1,794
Other sales of goods	9,324	-	9,324	13,006	-	13,006
<b>Total other trading activities</b>	<b>9,385</b>	<b>-</b>	<b>9,385</b>	<b>14,800</b>	<b>-</b>	<b>14,800</b>
<b>Income from investments</b>						
Bank interest	283	-	283	291	-	291
<b>Total investment income</b>	<b>283</b>	<b>-</b>	<b>283</b>	<b>291</b>	<b>-</b>	<b>291</b>
<b>Total income</b>	<b>13,936</b>	<b>28,761</b>	<b>42,697</b>	<b>18,735</b>	<b>23,559</b>	<b>42,294</b>

**Child-Link International Aid Foundation  
Report and Accounts for the year ended 31 March 2025**

*Notes to the Financial Statements continued*

**4. Expenditure**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Raising funds</b>						
Fundraising events	-	-	-	-	35	35
Total raising funds	-	-	-	-	35	35
<b>Charitable activities</b>						
Gnana Deepam - Children's Education	-	12,420	12,420	-	14,800	14,800
Gnana Deepam - Maintenance Fund	-	6,007	6,007	-	-	-
Gnana Deepam - Other support	-	19,554	19,554	-	5,000	5,000
Nepal - School Lunches & Buses	-	6,250	6,250	-	6,500	6,500
Nepal - Other Support	-	7,592	7,592	-	-	-
Printing Postage and Stationery	266	-	266	-	-	-
IT & Website	609	-	609	1,175	-	1,175
Insurance	148	-	148	154	-	154
Bank charges	363	-	363	270	-	270
Office & professional	2,911	-	2,911	3,037	-	3,037
Total charitable activities	4,297	51,823	56,120	4,635	26,300	30,935
Total expenditure	4,297	51,823	56,120	4,635	26,334	30,970

**5. Net movement in funds**

	2025 £	2024 £
Net movement in funds is stated after charging:		
Independent examiners fees	1,260	1,200

**6. Trustees and related parties**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity or a related entity during the year (2024: nil).

No trustee expenses have been incurred (2024: nil).

**Child-Link International Aid Foundation  
Report and Accounts for the year ended 31 March 2025**

*Notes to the Financial Statements continued*

**7. Debtors**

	2025	2024
	£	£
Trade debtors	-	244
Prepayments and accrued income	5,652	4,288
	<u>5,652</u>	<u>4,532</u>

All amounts are receivable within one year from the balance sheet date. All amounts comprise unrestricted funds

**8. Creditors: Amounts falling due within one year**

	2025	2024
	£	£
Accruals and deferred income	2,470	5,334
	<u>2,470</u>	<u>5,334</u>

All amounts comprise unrestricted funds

**9 Funds of the charity**

Movements in the funds of the charity comprise:

	Unrestricted Fund	Restricted Fund	Total Funds
	General	Child Support	
	£	£	£
<b>Balance at 5 April 2023</b>	27,617	-	20,367
Movement in funds			
Incoming resources	18,735	23,559	42,294
Resources expended	(4,636)	(26,334)	(30,970)
Transfers between funds	(2,775)	2,775	-
<b>Balance at 31 March 2024</b>	<u>38,941</u>	<u>-</u>	<u>38,941</u>
Movement in funds			
Incoming resources	13,936	28,761	42,697
Resources expended	(4,297)	(51,823)	(56,120)
Transfers between funds	(23,062)	23,062	-
<b>Balance at 31 March 2025</b>	<u>25,518</u>	<u>-</u>	<u>25,518</u>

**Purpose of funds:**

The restricted funds are used to support Ghana Deepam Matriculation School in Southern India and Pastor Daniel's kindergarten school in Nepal.

**CHILD-LINK INTERNATIONAL AID FOUNDATION**

England & Wales - Charity number 1128548

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# Accounts

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# **Child-Link International Aid. Foundation**

(A Company Limited by Guarantee)

## **Annual Report and Financial Statements**

For the period 5 April 2023 to 31 March 2024

**Company Number: 06828539**

**Charity Number: 1128548**

**Child-Link International Aid Foundation**  
**Report and Accounts for the period ended 31 March 2024**

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**Report and Accounts for the period ended 31 March 2024**

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**Reference and Administrative Details**

**Registered Charity Number**

1128548

**Company Registration Number**

06828539

**Directors and Trustees**

Diana Butchers, Chair

Alan R Butchers

Peter W Moffat

Michele Millidge

**Secretary**

Mrs Elisabeth Devaraj

**Registered Office**

39a Moberly Road, Salisbury, Wiltshire, SP1 382

**Independent Examiner**

Simon Ellingham FCA DchA

Fawcetts LLP

Chartered Accountants

Windover House

St Ann Street

Salisbury

SP1 2DR

## **Child-Link International Aid Foundation**

### **Report and Accounts for the period ended 31 March 2024**

---

#### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 31 March 2024.

#### ***Objectives and Activities***

##### **Purpose**

The relief of poverty and sickness especially of children and young people throughout the world and the advancement of the Christian religion throughout the world in accordance with the statement of faith.

##### **Activities**

We raise support through a child sponsorship programme (regular giving), mainly for the education of children at the Gnana Deepam school in Tamil Nadu, India. Funds are also raised for specific capital projects associated with a school in Nepal. We provide hot school meals, a school bus and educational resources for a primary school in the slums of Kathmandu.

##### **Public Benefit**

This year we have continued to support both schools: the Gnana Deepam Matriculation School in Tamil Nadu, Southern India and Pastor Daniel's kindergarten school in the Balkhu slum, Kathmandu, Nepal.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Achievements and Performance**

##### **Nepal**

Child Link continues to fund hot cooked lunches for 93 children every school day and for the older children a school bus to allow them to attend school outside the slums - particularly during adverse weather when conditions in the slum are extremely wet and slippery.

Child link contributed extra money to purchase clothes and gifts for the children and to help them to celebrate Christmas.

## **Child-Link International Aid Foundation**

### **Report and Accounts for the period ended 31 March 2024**

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#### **Trustees' Report (continued)**

##### **India**

We have continued with the annual maintenance payment of £3,000 to keep the school in a good state of repair. Annual sponsorship of an 80-girl group plus a small number of children sponsored by individual donors has continued. We have also maintained salaries for one teacher and one school administrator.

The level of support for girls is still the highest need as 75% of families do not have a father, with some also not having a mother. Of the girls sponsored 2 of them achieved the top two places in exams for the district covering about 420,000 children.

The bus routes have been reduced, due to the Right to Education Act, stipulating that students must come from a 3 kilometre radius of the school. This has helped to reduce the financial and administrative burden that the extended bus routes previously posed.

The school runs under the board of the Chinna Kavarayan Hill Agricultural Development Association (CHADA).

##### **Financial Review**

Child Link has continued to focus on local fundraising in the Salisbury area this year. The majority of funds raised is through sponsorship with additional funds coming from rented stalls in Fisherton Warehouse in Salisbury.

Special thanks is extended to the supporters of Child Link throughout the year, which has allowed us to continue our support through this difficult period.

#### **Structure, Governance and Management**

##### **Governing Document**

Memorandum and articles of association incorporated 24 February 2009 as amended by special resolution 22 September 2009.

##### **Constitution**

A company limited by guarantee.

##### **Statement of Trustees' Responsibilities**

The trustees, who are also the directors of the company for the purpose of company law, are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

## **Child-Link International Aid Foundation Report and Accounts for the period ended 31 March 2024**

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### **Trustees' Report (continued)**

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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation:

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Declaration**

The trustees declare that they have approved the trustees' report above.

### **Signed on behalf of the charity's trustees**

Signed by:

*Diana Butchers*

7812464987424E9...  
Diana Butchers, Chair

Date 20 March 2025

## **Child-Link International Aid Foundation Report and Accounts for the period ended 31 March 2024**

---

### **Independent Examiner's Report**

To the trustees of Child-Link International Aid Foundation (a company limited by guarantee), charity number 1128548, on accounts for the period 5 April 2023 to 31 March 2024.

### ***Responsibilities and basis of report***

I report to the trustees on my examination of the accounts of the above charity ("the charity") for the period ended 31 March 2024 as set out on pages 7 to 15.


As the charity's trustees, 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 charity'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

Signed by:  
  
Simon Ellingham FCA DchA  
Institute of Chartered Accountants in England & Wales  
Fawcetts LLP  
Chartered Accountants  
Windover House  
St. Ann Street  
Salisbury  
SP1 2DR

Date: 20 March 2025

## Child-Link International Aid Foundation

### Report and Accounts for the period ended 31 March 2024

#### Financial Statements

#### Statement of Financial Activities For the period 5 April 2023 to 31 March 2024

(incorporating an income and expenditure account)

#### Current financial period

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Donations and legacies	1	3,644	23,559	27,203	35,070
Other trading activities	1	14,800	-	14,800	11,609
Investment income	1	291	-	291	40
<b>Total income and endowments</b>		<b>18,735</b>	<b>23,559</b>	<b>42,294</b>	<b>46,719</b>
<b>Expenditure on:</b>					
Raising funds	2	-	35	35	280
Charitable activities	2	4,635	26,300	30,935	39,189
<b>Total resources expended</b>		<b>4,635</b>	<b>26,334</b>	<b>30,970</b>	<b>39,469</b>
<b>Net income/(expenditure) before transfers</b>		<b>14,099</b>	<b>(2,775)</b>	<b>11,324</b>	<b>7,250</b>
Transfers between	8	(2,775)	2,775	-	-
<b>Net income/(expenditure)</b>		<b>11,324</b>	<b>-</b>	<b>11,324</b>	<b>7,250</b>
<b>Reconciliation of funds</b>					
Total funds brought forward at 5 April 2023	8	27,617	-	27,617	20,367
<b>Total funds carried forward at 31 March 2024</b>	<b>8</b>	<b>38,941</b>	<b>-</b>	<b>38,941</b>	<b>27,617</b>

All amounts derive from continuing activities.

All gains and losses recognised in the period are included in the Statement of Financial Activities

## Child-Link International Aid Foundation

### Report and Accounts for the period ended 31 March 2024

---

#### Statement of Financial Activities (continued)

(incorporating an income and expenditure account)

Prior financial year - for the year ended 4 April 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
<b>Income from:</b>				
Donations and legacies	3	13,917	21,153	35,070
Other trading activities	3	11,609	-	11,609
Investment income	3	40	-	40
<b>Total income and endowments</b>		<b>25,566</b>	<b>21,153</b>	<b>46,719</b>
<b>Expenditure on:</b>				
Raising funds	4	-	280	280
Charitable activities	4	3,393	35,796	39,189
<b>Total resources expended</b>		<b>3,393</b>	<b>36,076</b>	<b>39,469</b>
<b>Net income/(expenditure) before transfers</b>		<b>22,173</b>	<b>(14,923)</b>	<b>(1,451)</b>
Transfers between funds	9	(14,923)	14,923	
<b>Net income/(expenditure)</b>		<b>7,250</b>	<b>-</b>	<b>(1,451)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward at 5 April 2022	9	20,367	-	20,367
<b>Total funds carried forward at 4 April 2023</b>	<b>9</b>	<b>27,617</b>	<b>-</b>	<b>27,617</b>

All amounts derive from continuing activities

All gains and losses recognised in the year are included in the Statement of Financial Activities.

## Child-Link International Aid Foundation

### Report and Accounts for the period ended 31 March 2024

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#### Balance Sheet

Company number: 6828539

	Note	As at 31 March 2024	As at 4 April 2023
<b>Current assets</b>			
Debtors	7	4,532	3,320
Cash at bank and in hand		39,743	40,547
		<u>44,275</u>	<u>43,867</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	8	5,334	16,250
Net current assets		<u>38,941</u>	<u>27,617</u>
<b>Total assets less current liabilities</b>		<u>38,941</u>	<u>27,617</u>
<b>Funds of the charity</b>			
General unrestricted funds	9	<u>38,941</u>	<u>27,617</u>
<b>Total charity funds</b>		<u>38,941</u>	<u>27,617</u>

The notes on pages 10 to 15 are an integral part of these financial statements..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.


The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on 20 March 2025,

Signed by:

  
 Diana Butchers  
 Chair

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## **Child-Link International Aid Foundation**

### **Report and Accounts for the period ended 31 March 2024**

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#### **Notes to the Financial Statements**

##### **1. Nature of operations and general information**

The charity is a charitable company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £nil towards the assets of the charity in the event of liquidation.

The charitable company is incorporated in England. Its registered office is 39a Moberly Road, Salisbury, Wiltshire, SP1 3BZ.

##### **2. Principal Accounting Policies**

###### **Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102);
- the Companies Act 2006; and with
- the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

###### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

###### **Accounting judgements and assumptions**

The preparation of financial statements under SORP (FRS 102) requires the company to make judgements and assumptions that affect the application of policies and reported amounts. Assumptions and judgements are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from the estimates derived from applying those judgements and assumptions. The judgements and assumptions which have a significant impact on the carrying value of assets and liabilities are considered to be those surrounding the valuation of creditors including accruals.

The trustees do not conceive there to be any significant risk of material adjustment during the next reporting period as a result of the judgements and assumptions applied to the financial statements.

## **Child-Link International Aid Foundation**

### **Report and Accounts for the period ended 31 March 2024**

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#### **Notes to the Financial Statements**

#### **2. Principal Accounting Policies (continued)**

##### **Income**

Income is recognised in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

##### **Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by time spent and other costs by their usage.

##### **Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at lower of cost or net realisable value.

##### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

## **Child-Link International Aid Foundation**

### **Report and Accounts for the period ended 31 March 2024**

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#### **Notes to the Financial Statements**

#### **2. Principal Accounting Policies (continued)**

##### **Liabilities**

Liabilities are recognised where it is more than likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

##### **Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

##### **Taxation**

No Corporation Tax is provided for as the company, being a charity, is exempt. Due to its current activities the charity is not registered for VAT and therefore cannot recover VAT on its expenses.

##### **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 income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

##### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

## Child-Link International Aid Foundation

### Report and Accounts for the period ended 31 March 2024

#### Notes to the Financial Statements

#### 3. Income

	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
<b>Donations and legacies</b>						
Gift aid	2,594	-	2,594	3,020	-	3,020
Sponsorships	-	23,559	23,559	375	21,153	21,528
Donations	1,050	-	1,050	10,522	-	10,522
Total donations and legacies	3,644	23,559	27,203	13,917	21,153	35,070
<b>Other trading activities</b>						
Fundraising Events and sales	1,794	-	1,794	1,209	-	1,209
Income from market stalls	-	-	-	1,194	-	1,194
Other sales of goods	13,006	-	13,006	9,206	-	9,206
Total other trading activities	14,800	-	14,800	11,609	-	11,609
Income from investments						
Bank interest	291	-	291	40	-	40
Total investment income	291	-	291	40	-	40
Total income	18,735	23,559	42,294	25,566	21,153	46,719

## Child-Link International Aid Foundation

### Report and Accounts for the period ended 31 March 2024

#### Notes to the Financial Statements continued

#### 4. Expenditure

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Raising funds</b>						
Fundraising events	-	35	35	-	280	280
Total raising funds	-	35	35	-	280	280
<b>Charitable activities</b>						
Gnana Deepam - Children's Education	-	14,800	14,800	-	16,546	16,546
Gnana Deepam - Other support	-	5,000	5,000	-	11,250	11,250
Nepal - School Lunches & Buses	-	6,500	6,500	-	8,000	8,000
IT & Website	1,175	-	1,175	645	-	645
Insurance	154	-	154	250	-	250
Bank charges	270	-	270	404	-	404
Equipment leasing	-	-	-	144	-	144
Office & professional	3,037	-	3,037	1,950	-	1,950
Total charitable activities	4,635	26,300	30,935	3,393	35,796	39,189
Total expenditure	4,635	26,334	30,970	3,393	36,076	39,469

#### 5. Net movement in funds

	2024 £	2023 £
Net movement in funds is stated after charging:		
Independent examiners fees	1,200	1,200

#### 6. Trustees and related parties

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity or a related entity during the year.

No trustee expenses have been incurred.

## Child-Link International Aid Foundation Report and Accounts for the period ended 31 March 2024

### Notes to the Financial Statements continued

#### 7. Debtors

	2024	2023
	£	£
Trade debtors	244	290
Prepayments and accrued income	4,288	3,030
	<u>4,532</u>	<u>3,320</u>

All amounts are receivable within one year from the balance sheet date. All amounts comprise unrestricted funds

#### 8. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	5,334	16,250
	<u>5,334</u>	<u>16,250</u>

All amounts comprise unrestricted funds

#### 9 Funds of the charity

Movements in the funds of the charity comprise:

	Unrestricted Fund	Restricted Fund	Total Funds
	General	Child Support	
	£	£	£
<b>Balance at 5 April 2022</b>	20,367	-	20,367
Movement in funds			
Incoming resources	25,566	21,153	46,719
Resources expended	(3,393)	(36,076)	(39,469)
Transfers between funds	(14,923)	14,923	-
<b>Balance at 4 April 2023</b>	<u>27,617</u>	<u>-</u>	<u>27,617</u>
Movement in funds			
Incoming resources	18,735	23,559	42,294
Resources expended	(4,635)	(26,334)	(30,970)
Transfers between funds	(2,775)	2,775	-
<b>Balance at 31 March 2024</b>	<u>38,941</u>	<u>-</u>	<u>38,941</u>

**CHILD-LINK INTERNATIONAL AID FOUNDATION**

England & Wales - Charity number 1128548

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# Accounts

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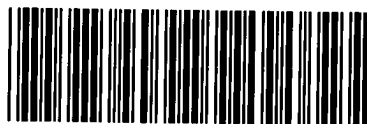
# Child-Link International Aid. Foundation

(A Company Limited by Guarantee)

## Annual Report and Financial Statements

For the year ended 4 April 2023

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**Child-Link International Aid Foundation**  
**Report and Accounts for the year ended 4 April 2023**

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11	Principal Accounting Policies
14	Notes to the Financial Statements

**Child-Link International Aid Foundation**  
**Report and Accounts for the year ended 4 April 2023**

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**Reference and Administrative Details**

**Registered Charity Number**

1128548

**Company Registration Number**

06828539

**Directors and Trustees**

Diana Butchers, Chair

Alan R Butchers

Peter W Moffat

Michele Millidge

**Secretary**

Mrs Elisabeth Devaraj

**Registered Office**

39a Moberly Road, Salisbury, Wiltshire, SP1 3B2

**Independent Examiner**

Simon Ellingham FCA DChA

Fawcetts LLP

Chartered Accountants

Windover House

St Ann Street

Salisbury

SP1 2DR

## **Child-Link International Aid Foundation**

### **Report and Accounts for the year ended 4 April 2023**

---

#### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 4 April 2023.

#### ***Objectives and Activities***

##### **Purpose**

The relief of poverty and sickness especially of children and young people throughout the world and the advancement of the Christian religion throughout the world in accordance with the statement of faith.

##### **Activities**

We raise support through a child sponsorship programme (regular giving), mainly for the education of children at the Gnana Deepam school in Tamil Nadu, India. Funds are also raised for specific capital projects associated with a school in Nepal. We provide hot school meals, as school bus and educational resources for a primary school in the slums of Kathmandu.

##### **Public Benefit**

This year we have continued to support both schools: the Gnana Deepam Matriculation School in Tamil Nadu, Southern India and Pastor Daniel's kindergarten school in the Balkhu slum, Kathmandu, Nepal.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### ***Achievements and Performance***

##### **Nepal**

Child Link continues to fund hot cooked lunches for 93 children every school day and a school bus to allow the children to travel to and from school safely - particularly during adverse weather when conditions in the slum are extremely wet and slippery.

Child link contributed extra money to purchase warm coats for the children and to help them to celebrate Christmas.

##### **India**

We have continued with the annual maintenance payment of £3,000 to keep the school in a good state of repair. Annual sponsorship of an 80-girl group plus a small number of children sponsored by individual donors has continued. We have also maintained salaries for one teacher and one school administrator.

## **Child-Link International Aid Foundation**

### **Report and Accounts for the year ended 4 April 2023**

---

#### **India (continued)**

Post Covid, the hostel for the boys was temporarily closed, with some boys moving to alternative schools and some becoming day students. The level of support for girls is still the highest need as 75% of families do not have a father, with some also not having a mother. There has been an intensive English and Maths drive as the children were behind on the basics due to COVID.

The bus routes have been reduced, due to the Right to Education Act, stipulating that students must come from a 3 kilometre radius of the school. This has helped to reduce the financial and administrative burden that the extended bus routes previously posed.

The school runs under the board of the Chinna Kalvarayan Hill Agricultural Development Association (CHADA).

#### **Financial Review**

Child Link has continued to focus on local fundraising in the Salisbury area this year. We have continued to run monthly artisan market stalls and rented stalls in indoor markets - for example Fisherton Warehouse in Salisbury.

Special thanks is extended to the supporters of Child Link throughout the year, which has allowed us to continue our support through this difficult period.

#### **Structure, Governance and Management**

##### **Governing Document**

Memorandum and articles of association incorporated 24 February 2009 as amended by special resolution 22 September 2009.

##### **Constitution**

A company limited by guarantee.

##### **Statement of Trustees' Responsibilities**

The trustees, who are also the directors of the company for the purpose of company law, are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

## **Child-Link International Aid Foundation Report and Accounts for the year ended 4 April 2023**

---

### **Statement of Trustees' Responsibilities (continued)**

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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- make whether applicable UK 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 operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps' for the prevention and detection of fraud and other irregularities.

### **Declaration**

The trustees declare that they have approved the trustees' report above.

### **Signed on behalf of the charity's trustees**

DocuSigned by:

*Diana Butchers*

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Diana Butchers, Chair

Date 21 December 2023

## **Child-Link International Aid Foundation Report and Accounts for the year ended 4 April 2023**

---

### **Independent Examiner's Report**

**To the trustees of Child-Link International Aid Foundation (a company limited by guarantee),  
charity number 1128548, on accounts for the year ended 4 April 2023**

### ***Responsibilities and basis of report***

I report to the trustees on my examination of the accounts of the above charity ("the charity") for the year ended 4 April 2023 as set out on pages 8 to 17.

As the charity's trustees, 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 charity'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

DocuSigned by:

*Simon Ellingham*

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Simon Ellingham FCA DChA

Fawcetts LLP

Chartered Accountants

Windover House

St Ann Street

Salisbury

SP1 2DR

21 December 2023

## Child-Link International Aid Foundation

### Report and Accounts for the year ended 4 April 2023

#### Financial Statements

#### Statement of Financial Activities For the year ended 4 April 2023

(incorporating an income and expenditure account)

#### Current financial year

		Unrestricted Funds	Restricted Funds	Total	Total
		2023	2023	2023	2022
	Note	£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	13,917	21,153	35,070	27,846
Other trading activities	3	11,609	-	11,609	6,366
Investment income	3	40	-	40	1
<b>Total income and endowments</b>		<b>25,566</b>	<b>21,153</b>	<b>46,718</b>	<b>34,213</b>
<b>Expenditure on:</b>					
Raising funds	4	-	280	280	216
Charitable activities	4	3,393	35,796	39,189	36,425
<b>Total resources expended</b>		<b>3,393</b>	<b>36,076</b>	<b>39,469</b>	<b>36,641</b>
<b>Net income/(expenditure) before transfers</b>		<b>22,173</b>	<b>(14,923)</b>	<b>7,249</b>	<b>(2,428)</b>
Transfers between funds	10	(14,923)	14,923	-	-
<b>Net income/(expenditure)</b>		<b>7,249</b>	<b>-</b>	<b>7,249</b>	<b>(2,428)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward at 5 April 2022	10	20,367	-	20,367	22,795
<b>Total funds carried forward at 4 April 2023</b>	<b>10</b>	<b>27,616</b>	<b>-</b>	<b>27,616</b>	<b>20,367</b>

All amounts derive from continuing activities

All gains and losses recognised in the year are included in the Statement of Financial Activities.

## Child-Link International Aid Foundation

### Report and Accounts for the year ended 4 April 2023

#### Statement of Financial Activities (continued)

(incorporating an income and expenditure account)

Prior financial year - for the year ended 4 April 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<b>Income from:</b>				
Donations and legacies	3	3,349	24,497	27,846
Other trading activities	3	6,366	-	6,366
Investment income	3	1	-	1
<b>Total income and endowments</b>		<b>9,716</b>	<b>24,497</b>	<b>34,213</b>
<b>Expenditure on:</b>				
Raising funds	4	216	-	216
Charitable activities	4	2,754	33,671	36,425
<b>Total resources expended</b>		<b>2,970</b>	<b>33,671</b>	<b>36,641</b>
<b>Net income/(expenditure) before transfers</b>		<b>6,746</b>	<b>(9,174)</b>	<b>(2,428)</b>
Transfers between funds	10	(9,174)	9,174	
<b>Net income/(expenditure)</b>		<b>(2,428)</b>	<b>-</b>	<b>(2,428)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward at 5 April 2021	10	22,795	-	22,795
<b>Total funds carried forward at 4 April 2022</b>	<b>10</b>	<b>20,367</b>	<b>-</b>	<b>20,367</b>

All amounts derive from continuing activities

All gains and losses recognised in the year are included in the Statement of Financial Activities.

## Child-Link International Aid Foundation

### Report and Accounts for the year ended 4 April 2023

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#### Balance Sheet

Company number: 6828539

	Note	As at 4 April 2023	As at 4 April 2022
<b>Current assets</b>			
Debtors	8	3,320	3,818
Cash at bank and in hand		40,547	18,041
		<u>43,867</u>	<u>21,859</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	9	16,250	1,491
Net current assets		<u>27,617</u>	<u>20,368</u>
<b>Total assets less current liabilities</b>		<u>27,617</u>	<u>20,368</u>
<b>Funds of the charity</b>			
General unrestricted funds	10	<u>27,616</u>	<u>20,367</u>
<b>Total charity funds</b>		<u>27,616</u>	<u>20,367</u>

The notes on pages 11 to 17 are an integral part of these financial statements.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on 21 December 2023

DocuSigned by:

*Diana Butchers*

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Diana Butchers

Chair

# **Child-Link International Aid Foundation**

## **Report and Accounts for the year ended 4 April 2023**

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### **Notes to the Financial Statements**

#### **1. Nature of operations and general information**

The charity is a charitable company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £nil towards the assets of the charity in the event of liquidation.

The charitable company is incorporated in England. Its registered office is 39a Moberly Road, Salisbury, Wiltshire, SP1 3BZ.

#### **2. Principal Accounting Policies**

##### **Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102);
- the Companies Act 2006; and with
- the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Accounting judgements and assumptions**

The preparation of financial statements under SORP (FRS 102) requires the company to make judgements and assumptions that effect the application of policies and reported amounts. Assumptions and judgements are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from the estimates derived from applying those judgements and assumptions. The judgements and assumptions which have a significant impact on the carrying value of assets and liabilities are considered to be those surrounding the valuation of creditors including accruals.

The trustees do not conceive there to be any significant risk of material adjustment during the next reporting period as a result of the judgements and assumptions applied to the financial statements.

## **Child-Link International Aid Foundation**

### **Report and Accounts for the year ended 4 April 2023**

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#### **Income**

Income is recognised in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation, unless the donor or the terms of the appeal have specified otherwise.

Income from interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

#### **Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by time spent and other costs by their usage.

#### **Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at lower of cost or net realisable value.

#### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement account after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

## **Child-Link International Aid Foundation**

### **Report and Accounts for the year ended 4 April 2023**

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#### **Liabilities**

Liabilities are recognised where it is more than likely that not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### **Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### **Taxation**

No Corporation Tax is provided for as the company, being a charity, is exempt. Due to its current activities the charity is not registered for VAT and therefore cannot recover VAT on its expenses.

#### **Fund structure**

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

## Child-Link International Aid Foundation

### Report and Accounts for the year ended 4 April 2023

#### Notes to the Financial Statements

#### 3. Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Donations and legacies</b>						
Gift aid	3,020	-	3,020	3,149	-	3,149
Sponsorships	375	21,153	21,528	-	24,497	24,497
Donations	10,522	-	10,522	200	-	200
<b>Total donations and legacies</b>	<b>13,917</b>	<b>21,153</b>	<b>35,070</b>	<b>3,349</b>	<b>24,497</b>	<b>27,846</b>
<b>Other trading activities</b>						
Fundraising sales	1,209	-	1,209	341	-	341
Income from market stalls	1,194	-	1,194	1,307	-	1,307
Other sales of goods	9,206	-	9,206	4,718	-	4,718
Fundraising events						
<b>Total other trading activities</b>	<b>11,609</b>	<b>-</b>	<b>11,609</b>	<b>6,366</b>	<b>-</b>	<b>6,366</b>
<b>Income from investments</b>						
Bank interest	40	-	40	1	-	1
<b>Total investment income</b>	<b>40</b>	<b>-</b>	<b>40</b>	<b>1</b>	<b>-</b>	<b>1</b>
<b>Total income</b>	<b>25,566</b>	<b>21,153</b>	<b>46,718</b>	<b>9,715</b>	<b>24,497</b>	<b>34,212</b>

## Child-Link International Aid Foundation

### Report and Accounts for the year ended 4 April 2023

#### Notes to the Financial Statements continued

#### 4. Expenditure

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Raising funds</b>						
Fundraising events	-	280	280	159	-	159
Advertising and marketing	-	-	-	57	-	57
Total raising funds	-	280	280	216	-	216
<b>Charitable activities</b>						
Gnana Deepam - Childrens' Education	-	16,546	16,546	-	12,496	12,496
Gnana Deepam - Maintenance Fund	-	-	-	-	3,000	3,000
Gnana Deepam - Other	-	11,250	11,250	-	9,000	9,000
Nepal - School Lunches & Buses	-	8,000	8,000	-	8,125	8,125
Nepal-Other Support	-	-	-	-	1,050	1,050
Staff	-	-	-	587	-	587
IT & Website	645	-	645	444	-	444
Insurance	250	-	250	778	-	778
Bank charges	404	-	404	622	-	622
Equipment leasing	144	-	144	228	-	228
Office & professional	1,950	-	1,950	95	-	95
Total charitable activities	3,393	35,796	39,189	2,754	33,671	36,425
Total expenditure	3,393	36,076	39,469	2,970	33,671	36,641

#### 5. Net movement in funds

	2023 £	2022 £
Net movement in funds is stated after charging:		
Independent examiners fees	1,200	-

## Child-Link International Aid Foundation

### Report and Accounts for the year ended 4 April 2023

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#### Notes to the Financial Statements continued

#### 6. Trustees and related parties

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity or a related entity during the year.

No trustee expenses have been incurred.

#### 7. Employees and staff costs

No staff were employed during the year (2022: 1)

The aggregate remuneration comprises:

	2023	2022
	£	£
Wages and salaries	-	487
	<u>-</u>	<u>487</u>

No employee earned more than £60,000 during the year (2022: nil).

#### 8. Debtors

	2023	2022
	£	£
Trade debtors	290	669
Prepayments and accrued income	3,030	3,149
	<u>3,320</u>	<u>3,818</u>

All amounts are receivable within one year from the balance sheet date. All amounts comprise unrestricted funds

#### 9. Creditors: Amounts falling due within one year

	2023	2022
Accruals and deferred income	16,250	1,491
	<u>16,250</u>	<u>1,491</u>

All amounts comprise unrestricted funds.

## Child-Link International Aid Foundation

### Report and Accounts for the year ended 4 April 2023

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#### Notes to the Financial Statements continued

#### 10. Funds of the charity

Movements in the funds of the charity comprise:

	Unrestricted Fund General £	Restricted Fund Child Support £	Total Funds £
<b>Balance at 5 April 2021</b>	22,795	-	22,795
Movement in funds			
Incoming resources	9,716	24,497	34,213
Resources expended	(2,970)	(33,671)	(36,641)
Transfers between funds	(9,174)	9,174	-
<b>Balance at 4 April 2022</b>	<u>20,367</u>	<u>-</u>	<u>20,367</u>
Movement in funds			
Incoming resources	25,566	21,153	46,718
Resources expended	(3,393)	(36,076)	(39,469)
Transfers between funds	(14,923)	14,923	-
<b>Balance at 4 April 2023</b>	<u>27,616</u>	<u>-</u>	<u>27,616</u>

**CHILD-LINK INTERNATIONAL AID FOUNDATION**

England & Wales - Charity number 1128548

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# Accounts

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**Child-Link International Aid Foundation**

(A Company Limited by Guarantee)

Annual Report and Financial Statements

For the year ended 4 April 2022

Company Number: 06828539 (England & Wales)

Charity Number: 1128548 (England & Wales)

## **Contents**

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<b>11</b>	<b>Principal Accounting Policies</b>
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## **Reference and Administrative Details**

### **Registered Charity Number**

1128548

### **Company Registration Number**

06828539

### **Directors and Trustees**

Diana Butchers, Chair

Alan R Butchers

Peter W Moffat

Michele Millidge

### **Secretary**

Elaine Watkin

### **Registered Office**

39a Moberly Road, Salisbury, Wiltshire, SP1 3BZ

### **Independent Examiner**

Nicola Savage ACMA, CGMA

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 4 April 2022.

### ***Objectives and Activities***

#### **Purpose**

The relief of poverty and sickness especially of children and young people throughout the world and the advancement of the Christian religion throughout the world in accordance with the statement of faith.

#### **Activities**

We raise support through a child sponsorship programme (regular giving), mainly for the education of children at the Gnana Deepam school in Tamil Nadu, India. Funds are also raised for specific capital projects associated with a school in Nepal. We provide hot school meals, as school bus and educational resources for a primary school in the slums of Kathmandu.

#### **Public Benefit**

This year we have continued to support both schools: the Gnana Deepam Matriculation School in Tamil Nadu, Southern India and Pastor Daniel's kindergarten school in the Balkhu slum, Kathmandu, Nepal.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### ***Achievements and Performance***

#### **Nepal**

Child Link continues to fund hot cooked lunches for 93 children every school day and a school bus to allow the children to travel to and from school safely – particularly during adverse weather when conditions in the slum are extremely wet and slippery.

Child link contributed extra money to purchase warm coats for the children and to help them to celebrate Christmas.

#### **India**

We have continued with the annual maintenance payment of £3,000 to keep the school in a good state of repair. Annual sponsorship of an 80-girl group plus a small number of children sponsored by individual donors has continued. We have also maintained salaries for one

teacher and one school administrator.

Post Covid, the hostel for the boys was temporarily closed, with some boys moving to alternative schools and some becoming day students. The level of support for girls is still the highest need as 75% of families do not have a father, with some also not having a mother. There has been an intensive English and Maths drive as the children were behind on the basics due to COVID.

The bus routes have been reduced, due to the Right to Education Act, stipulating that students must come from a 3 kilometre radius of the school. This has helped to reduce the financial and administrative burden that the extended bus routes previously posed.

The school runs under the board of the Chinna Kavarayan Hill Agricultural Development Association (CHADA).

### ***Financial Review***

Child Link has continued to focus on local fundraising in the Salisbury area this year. We have continued to run monthly artisan market stalls and rented stalls in indoor markets – for example Fisherton Warehouse in Salisbury.

Special thanks is extended to the supporters of Child Link throughout the year, which has allowed us to continue our support through this difficult period.

### ***Structure, Governance and Management***

#### **Governing Document**

Memorandum and articles of association incorporated 24 February 2009 as amended by special resolution 22 September 2009.

#### **Constitution**

A company limited by guarantee.

#### ***Statement of Trustees' Responsibilities***

The trustees, who are also the directors of the company for the purpose of company law, are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming

**Child-Link International Aid Foundation**  
**Report and Accounts for the year ended 4 April 2022**

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resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

***Declaration***

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**



Diana Butchers, Chair

Date 23-12-22

## **Independent Examiner's Report**

**To the trustees of Child-Link International Aid Foundation (a company limited by guarantee),  
charity number 1128548, on accounts for the year ended 4 April 2022**

### ***Responsibilities and basis of report***

I report to the trustees on my examination of the accounts of the above charity ("the charity") for the year ended 4 April 2022 as set out on pages 8 to 17.

As the charity's trustees, 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 charity'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.



**Nicola Savage ACMA CGMA**  
Accountant

Copperbank, Bowerchalke

22 December 2022.

## Financial Statements

### Statement of Financial Activities For the year ended 4 April 2022

(incorporating an income and expenditure account)

#### Current financial year

		Unrestricted Funds	Restricted Funds	Total	Total
	Note	2022 £	2022 £	2022 £	2021 £
<b>Income from:</b>					
Donations and legacies	1	3,349	24,497	27,847	56,886
Other trading activities	1	6,366	-	6,366	8,375
Investment income	1	1	-	1	2
<b>Total income and endowments</b>		<b>9,716</b>	<b>24,497</b>	<b>34,213</b>	<b>65,263</b>
<b>Expenditure on:</b>					
Raising funds	2	216	-	216	195
Charitable activities	2	2,754	33,671	36,425	66,518
<b>Total resources expended</b>		<b>2,970</b>	<b>33,671</b>	<b>36,641</b>	<b>66,714</b>
<b>Net income/(expenditure) before transfers</b>		<b>6,746</b>	<b>(9,174)</b>	<b>(2,427)</b>	<b>(1,451)</b>
Transfers between funds	8	(9,174)	9,174	-	-
<b>Net income/(expenditure)</b>		<b>(2,427)</b>	<b>-</b>	<b>(2,427)</b>	<b>(1,451)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward at 5 April 2021	8	22,795	-	22,795	24,246
<b>Total funds carried forward at 4 April 2022</b>	<b>8</b>	<b>20,368</b>	<b>-</b>	<b>20,368</b>	<b>22,795</b>

All amounts derive from continuing activities

All gains and losses recognised in the year are included in the Statement of Financial Activities.

**Child-Link International Aid Foundation**  
**Report and Accounts for the year ended 4 April 2022**

**Statement of Financial Activities (continued)**  
 (incorporating an income and expenditure account)

**Prior financial year – for the year ended 4 April 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<b>Income from:</b>				
Donations and legacies	1	3,839	53,047	56,886
Other trading activities	1	8,375	-	8,375
Investment income	1	2	-	2
<b>Total income and endowments</b>		<b>12,216</b>	<b>53,047</b>	<b>65,263</b>
<b>Expenditure on:</b>				
Raising funds	2	195	-	195
Charitable activities	2	4,521	61,997	66,518
<b>Total resources expended</b>		<b>4,717</b>	<b>61,997</b>	<b>66,714</b>
<b>Net income/(expenditure) before transfers</b>		<b>7,499</b>	<b>(8,949)</b>	<b>(1,451)</b>
Transfers between funds	8	(8,949)	8,949	-
<b>Net income/(expenditure)</b>		<b>(1,451)</b>	<b>-</b>	<b>(1,451)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward at 5 April 2020	8	24,246	-	24,246
<b>Total funds carried forward at 4 April 2021</b>	<b>8</b>	<b>22,795</b>	<b>-</b>	<b>22,795</b>

All amounts derive from continuing activities

All gains and losses recognised in the year are included in the Statement of Financial Activities.

**Child-Link International Aid Foundation**  
**Report and Accounts for the year ended 4 April 2022**

**Balance Sheet**

Company number: 6828539

	<i>Note</i>	as at 4 April 2022 £	as at 4 April 2021 £
<b>Current assets</b>			
Debtors	6	3,818	1,650
Cash at bank and in hand		18,041	22,848
		21,859	24,497
<b>Liabilities</b>			
Creditors: amounts falling due within one year	7	1,491	1,702
<b>Net current assets</b>		<b>20,368</b>	<b>22,795</b>
<b>Total assets less current liabilities</b>		<b>20,368</b>	<b>22,795</b>
<b>Funds of the charity</b>			
General unrestricted funds	8	20,368	22,795
<b>Total charity funds</b>		<b>20,368</b>	<b>22,795</b>

The notes on pages 11 to 17 are an integral part of these financial statements.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on 23/12/22 and signed on its behalf by:



**Diana Butchers**  
Chair

### ***Principal Accounting Policies***

#### **Nature of operations and general information**

The charity is a charitable company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £nil towards the assets of the charity in the event of liquidation.

The charitable company is incorporated in England. Its registered office is 39a Moberly Road, Salisbury, Wiltshire, SP1 3BZ.

#### **Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102);
- the Companies Act 2006; and with
- the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Accounting judgements and assumptions**

The preparation of financial statements under SORP (FRS 102) requires the company to make judgements and assumptions that effect the application of policies and reported amounts. Assumptions and judgements are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from the estimates derived from applying those judgements and assumptions. The judgements and assumptions which have a significant impact on the carrying value of assets and liabilities are considered to be those surrounding the valuation of creditors including accruals.

The trustees do not conceive there to be any significant risk of material adjustment during the next reporting period as a result of the judgements and assumptions applied to the financial statements.

## **Income**

Income is recognised in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

## **Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by time spent and other costs by their usage.

## **Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at lower of cost or net realisable value.

## **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement account after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### **Liabilities**

Liabilities are recognised where it is more than likely that not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### **Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

### **Taxation**

No Corporation Tax is provided for as the company, being a charity, is exempt. Due to its current activities the charity is not registered for VAT and therefore cannot recover VAT on its expenses.

### **Fund structure**

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Child-Link International Aid Foundation**  
**Report and Accounts for the year ended 4 April 2022**

**Notes to the Financial Statements**

**1. Income**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Donations and legacies</b>						
Gift aid	3,149	-	3,419	3,839	-	3,839
Sponsorships	-	24,497	24,497	-	53,047	53,047
Donations	200	-	200	-	-	-
<b>Total donations and legacies</b>	<b>3,349</b>	<b>24,497</b>	<b>27,847</b>	<b>3,839</b>	<b>53,047</b>	<b>56,886</b>
<b>Other trading activities</b>						
Fundraising sales	341	-	341	2,475	-	2,475
Income from market stalls	1,307	-	1,307	-	-	-
Other sales of goods	4,718	-	4,718	5,677	-	5,677
Fundraising events	-	-	-	224	-	224
<b>Total other trading activities</b>	<b>6,366</b>	<b>-</b>	<b>6,366</b>	<b>8,375</b>	<b>-</b>	<b>8,375</b>
<b>Income from investments</b>						
Bank interest	1	-	1	2	-	2
<b>Total investment income</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>-</b>	<b>2</b>
<b>Total income</b>	<b>9,716</b>	<b>24,497</b>	<b>24,213</b>	<b>12,216</b>	<b>53,047</b>	<b>65,263</b>

**Child-Link International Aid Foundation**  
**Report and Accounts for the year ended 4 April 2022**

**Notes to the Financial Statements continued**

**2. Expenditure**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Raising funds</b>						
Fundraising events	159	-	159	106	-	106
Advertising and marketing	57	-	57	89	-	89
<b>Total raising funds</b>	<b>216</b>	<b>-</b>	<b>216</b>	<b>195</b>	<b>-</b>	<b>195</b>
<b>Charitable activities</b>						
Gnana Deepam - Childrens' Education	-	12,496	12,496	-	12,628	12,628
Gnana Deepam - Maintenance Fund	-	3,000	3,000	-	3,000	3,000
Gnana Deepam - Other support	-	9,000	9,000	-	36,494	36,494
Gnana Deepam - Science Project	-	-	-	-	2,100	2,100
Nepal - School Lunches & Buses	-	8,125	8,125	-	5,625	5,625
Nepal - Other Support Staff	487	-	487	1,277	-	1,277
IT & Website	444	-	444	306	-	306
Insurance	778	-	778	717	-	717
Bank charges	662	-	662	715	-	715
Equipment leasing	288	-	288	288	-	288
Office & professional	95	-	95	1,219	-	1,219
<b>Total charitable activities</b>	<b>2,754</b>	<b>33,671</b>	<b>36,425</b>	<b>4,521</b>	<b>61,997</b>	<b>66,518</b>
<b>Total expenditure</b>	<b>2,970</b>	<b>33,671</b>	<b>36,641</b>	<b>4,717</b>	<b>61,997</b>	<b>66,714</b>

**3. Net movement in funds**

	2022 £	2021 £
<b>Net movement in funds is stated after charging:</b>		
Independent examiners fee	-	786

**Notes to the Financial Statements continued**

**4. Trustees and related parties**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity or a related entity during the year.

No trustee expenses have been incurred.

**5. Employees and staff costs**

One person was employed during the year (2021: 1).

The aggregate remuneration comprises:

	2022	2021
	£	£
Wages and salaries	487	1,277
	<b>487</b>	<b>1,277</b>

There were no higher paid employees during the year (2021: nil).

**6. Debtors**

	2022	2021
	£	£
Trade debtors	669	1,081
Prepayments and accrued income	3,149	569
	<b>3,818</b>	<b>1,650</b>

All amounts are receivable within one year from the balance sheet date.

All amounts comprise unrestricted funds

**7. Creditors: Amounts falling due within one year**

	2022	2021
	£	£
Accruals and deferred income	1,491	1,702
	<b>1,491</b>	<b>1,702</b>

All amounts comprise unrestricted funds

*Notes to the Financial Statements continued*

**8. Funds of the charity**

Movements in the funds of the charity comprise:

	<b>Unrestricted Fund General £</b>	<b>Restricted Fund Child Support £</b>	<b>Total Funds £</b>
Balance at 5 April 2020	24,246		24,246
Movement in funds			
Incoming resources	12,216	53,047	65,263
Resources expended	(4,717)	(61,997)	(66,714)
Transfers between funds	(8,950)	8,950	-
<b>Balance at 4 April 2021</b>	<b>22,795</b>	<b>-</b>	<b>22,795</b>
Movement in funds			
Incoming resources	9,716	24,497	34,213
Resources expended	(2,970)	(33,671)	(36,641)
Transfers between funds	(9,174)	9,174	-
<b>Balance at 4 April 2022</b>	<b>20,368</b>	<b>-</b>	<b>20,368</b>

**CHILD-LINK INTERNATIONAL AID FOUNDATION**

England & Wales - Charity number 1128548

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# Accounts

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# Annual Report and Accounts

Child-Link International Aid Foundation (A Company Limited by Guarantee)

For the year ended 4 April 2021

Prepared by CBA Services Limited

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## Reference and Administrative Details

### Child-Link International Aid Foundation (A Company Limited by Guarantee) For the year ended 4 April 2021

#### Registered Charity Number

1128548

#### Company Registration Number

06828539

#### Directors and Trustees

Diana Butchers, Chair

Alan R Butchers

Peter W Moffat

Michele Millidge

#### Secretary

Karen J Adams

#### Registered Office

39a Moberly Road, Salisbury, Wiltshire, SP1 3BZ

#### Independent Examiner

CBA Services Limited

45 East Street, Blandford Forum, Dorset, DT11 7DX

# Trustees' Report

## Child-Link International Aid Foundation (A Company Limited by Guarantee) For the year ended 4 April 2021

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 4 April 2020.

### Objectives and Activities

#### Purpose

The relief of poverty and sickness especially of children and young people throughout the world and the advancement of the christian religion throughout the world in accordance with the statement of faith.

#### Activities

We raise support through a child sponsorship programme (regular giving), mainly for the education of children at the Gnana Deepam school in Tamil Nadu, India. Funds are also raised for specific capital projects associated with this school in Nepal. We provide hot school meals, as school bus and educational resources for a primary school in the slums of Kathmandu.

#### Public Benefit

This year we have continued to support both schools: the Gnana Deepam Matriculation School in Tamil Nadu, Southern India and Pastor Daniel's kindergarten school in the Balkhu slum, Kathmandu, Nepal.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Achievements and Performance

#### Nepal

Child Link continues to fund a hot cooked lunch for each child every school day and a school bus to allow the children to travel to and from school safely – particularly during adverse weather when conditions in the slum are extremely wet and slippery.

In March 2020 the school had to close due to the pandemic. During lockdown the community suffered famine, so with other members of his church Pastor Daniel ran a community kitchen at the school to support vulnerable families.

The school reopened at the end of November. There are measures in place to safeguard the health of staff and children. The children are absolutely delighted to be back after such a long break from their studies. Child link contributed some extra money at Xmas in order to purchase warm coats for the children.

#### India

We have continued with the annual maintenance payment of £3,000 to keep the school in a good state of repair. Annual sponsorship of an 80 girl group plus a small number of children sponsored by individual donors has also remained in place. We also continue to pay one teacher and one school administrator salary.

Unfortunately the school had to close its doors to students in March 2020 due to the pandemic but students were able to continue their studies via remote learning. Obviously, the school closure has had a big financial impact. They have only been able to collect 40% of fees. The school has managed to retain its staff by issuing a 25% pay cut. Staff are very appreciative of this as many neighbouring schools have just shut down and the staff have lost their jobs. The school was only able to afford this and get through the current year due to Child Link's financial support.

We were able to contribute funds towards the building of a new science block. Funding for these labs had been secured prior to the start of the pandemic. With the students away the work was able to progress quickly. These new labs are needed because the current labs are only suitable to teach up to year 10 standard. Now that the school teaches up to year 12 (A-level standard) bigger labs are needed. Next year the labs will be kitted out.



**Financial Review**

Child Link has continued to focus on local fundraising in the Salisbury area this year. We have run general market stalls, artisan market stalls and rented stalls in indoor markets – for example Fisherton Warehouse in Salisbury. We would like to give special thanks to everyone who has supported Child Link throughout the year, without which what we have achieved would not have been possible.

**Structure, Governance and Management**

**Governing Document**

Memorandum and articles of association incorporated 24 February 2009 as amended by special resolution 22 September 2009.

**Constitution**

A company limited by guarantee.

**Statement of Trustees' Responsibilities**

The trustees (who are also the directors for the purposes of company law) 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.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Declaration**

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

.....

Diana Butchers, Chair

Date.....

# Independent Examiner's Report to the trustees of Child-Link International Aid Foundation (A Company Limited by Guarantee) For the year ended 4 April 2021

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 4 April 2021 which are set out on pages 7 to 14.

## Responsibilities and basis of report

As the Charity's trustees, 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 Charity's accounts carried out under section 145 of 2011 Act and in carrying out my examination, I have followed all 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

.....

Catherine Chapman

Accountant

ATT

45 East Street, Blandford Forum, Dorset, DT11 7DX

Date.....

# Statement of Financial Activities

## Child-Link International Aid Foundation (A Company Limited by Guarantee) For the year ended 4 April 2021

	NOTES	UNRESTRICTED FUNDS	RESTRICTED INCOME FUNDS	2021	2020
<b>Incoming resources</b>					
<b>Income and endowments</b>					
Donations and legacies	3	3,839	53,047	56,886	37,311
Other trading activities	3	8,375	-	8,375	9,868
Investments	3	2	-	2	2
<b>Total Income and endowments</b>		<b>12,216</b>	<b>53,047</b>	<b>65,263</b>	<b>47,181</b>
<b>Sub Total</b>		<b>12,216</b>	<b>53,047</b>	<b>65,263</b>	<b>47,181</b>
<b>Resources expended</b>					
<b>Expenditure</b>					
Raising funds	4	195	-	195	2,133
Charitable activities	4	4,521	61,997	66,518	42,069
<b>Total Expenditure</b>		<b>4,717</b>	<b>61,997</b>	<b>66,714</b>	<b>44,202</b>
<b>Sub Total</b>		<b>(4,717)</b>	<b>(61,997)</b>	<b>(66,714)</b>	<b>(44,202)</b>
<b>Net income (expenditure) before investment gains (losses)</b>		<b>7,499</b>	<b>(8,949)</b>	<b>(1,451)</b>	<b>2,979</b>
<b>Transfers between funds</b>					
Transfers	9	(8,949)	8,949	-	-
<b>Net income (expenditure)</b>		<b>(1,451)</b>	<b>-</b>	<b>(1,451)</b>	<b>2,979</b>
	NOTES	UNRESTRICTED FUNDS	RESTRICTED INCOME FUNDS	2021	2020
<b>Reconciliation of funds</b>					
Total funds brought forward	9	24,246	-	24,246	21,268
Total funds carried forward	9	22,795	-	22,795	24,246

The statement of financial activities includes all gains and losses recognised in the year. All of the charitable company's activities derive from continuing operations.

# Balance Sheet

## Child-Link International Aid Foundation (A Company Limited by Guarantee) As at 4 April 2021

Registration number: 06828539

	NOTES	4 APR 2021	4 APR 2020
<b>Current assets</b>			
Debtors	7	1,650	4,736
Cash at bank and in hand		22,848	20,317
<b>Total Current assets</b>		<b>24,497</b>	<b>25,053</b>
<b>Creditors: amounts falling due within one year</b>			
Trade creditors	8	-	26
Accruals and deferred income	8	1,702	780
<b>Total Creditors: amounts falling due within one year</b>		<b>1,702</b>	<b>806</b>
<b>Net current assets (liabilities)</b>		<b>22,795</b>	<b>24,246</b>
<b>Total assets less current liabilities</b>		<b>22,795</b>	<b>24,246</b>
<b>Net Assets</b>		<b>21,093</b>	<b>23,466</b>
<b>Funds of the charity</b>			
Funds	9	22,795	24,246
<b>Total Funds of the charity</b>		<b>22,795</b>	<b>24,246</b>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

### Approval

Signed on behalf of all the trustees

.....

Diana Butchers

Chair

Date.....

# Notes to the Financial Statements

## Child-Link International Aid Foundation (A Company Limited by Guarantee) For the year ended 4 April 2021

### 1. Charity Status

The charity is a charitable company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £nil towards the assets of the charity in the event of liquidation.

The charitable company is incorporated in England. It's registered office is 39a Moberly Road, Salisbury, Wiltshire, SP1 3BZ.

### 2. Accounting Policies

#### Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102);
- the Companies Act 2006; and with
- the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income

##### Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

##### Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

##### Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### **Support Costs**

The charity has incurred expenditure on support costs.

### **Taxation**

No Corporation Tax is provided for as the company, being a charity, is exempt. Due to its current activities the charity is not registered for VAT and therefore cannot recover VAT on its expenses.

### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### **Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

### **Settlement of insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

## **Expenditure and liabilities**

### **Liability recognition**

Liabilities are recognised where it is more than likely that not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### **Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by time spent and other costs by their usage.

### **Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

### **Assets**

#### **Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at lower of cost or net realisable value.

#### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement account after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### **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 income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2021	2020
<b>3. Analysis of income</b>				
<b>Donations and legacies</b>				
Gift Aid	3,839	-	3,839	3,887
Sponsorships	-	53,047	53,047	33,424
<b>Total Donations and legacies</b>	<b>3,839</b>	<b>53,047</b>	<b>56,886</b>	<b>37,311</b>
<b>Other trading activities</b>				
Fundraising Sales	2,475	-	2,475	-
Income from Market Stalls	-	-	-	1,952
Income from Other Sales of Goods (Warehousre Etc.)	5,677	-	5,677	7,296
Fundraising Events	224	-	224	621
<b>Total Other trading activities</b>	<b>8,375</b>	<b>-</b>	<b>8,375</b>	<b>9,868</b>
<b>Income from investments</b>				
Interest income	2	-	2	2
<b>Total Income from investments</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>2</b>
<b>Total Analysis of income</b>	<b>12,216</b>	<b>53,047</b>	<b>65,263</b>	<b>47,181</b>

All income in the prior year was unrestricted except for £33,424 for child support.

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2021	2020
<b>4. Analysis of expenditure</b>				
<b>Raising funds</b>				
Fundraising events	106	-	106	1,830
Advertising and marketing	89	-	89	303
<b>Total Raising funds</b>	<b>195</b>	<b>-</b>	<b>195</b>	<b>2,133</b>
<b>Charitable activities</b>				
Gnana Deepam - Other grant	-	2,235	2,235	500
Gnana Deepam - Exceptional Support	-	34,259	34,259	1,000
Gnana Deepam - Childrens Education	-	12,628	12,628	15,094
Gnana Deepam - Science Project	-	2,100	2,100	5,000
Gnana Deepam - Maintenance Fund	-	3,000	3,000	6,000
Nepal - Other Grants	-	2,150	2,150	780
Nepal - School Lunches & Busses	-	5,625	5,625	8,125
Suspense Account	-	-	-	224
Accountancy Fees	786	-	786	783
Professional Fees	35	-	35	35
Wages - Regular	1,277	-	1,277	2,072
Bank Charges	715	-	715	467
Computers & Software	160	-	160	-
Credit Card Machine Charges	288	-	288	382
Insurance	717	-	717	712
Web site	146	-	146	87
Office Stationery	37	-	37	49
Postage and Carriage	102	-	102	163
Printing	-	-	-	198
Sundry Expenses	13	-	13	-
Telephone and Fax	246	-	246	398
<b>Total Charitable activities</b>	<b>4,521</b>	<b>61,997</b>	<b>66,518</b>	<b>42,069</b>
<b>Total Analysis of expenditure</b>	<b>4,717</b>	<b>61,997</b>	<b>66,714</b>	<b>44,202</b>

£4,717 (2020: £7,703) of the above expenditure was attributable to unrestricted funds and £61,997 (2020: £36,499) to restricted funds.

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2021	2020
<b>5. Details of certain items of expenditure</b>				
Independent examiner's fees	786	-	786	783
<b>Total Details of certain items of expenditure</b>	<b>786</b>	<b>-</b>	<b>786</b>	<b>783</b>

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2021	2020
<b>6. Staff costs</b>				
Salaries and wages	1,277	-	1,277	2,072
<b>Total Staff costs</b>	<b>1,277</b>	<b>-</b>	<b>1,277</b>	<b>2,072</b>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Activity	2020	2019
Support	1	1
<b>Total</b>	<b>1</b>	<b>1</b>

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2021	2020
<b>7. Analysis of debtors</b>				
Trade debtors	-	-	-	-
Other debtors	-	-	-	-
<b>Total Analysis of debtors</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2021	2020
<b>8. Analysis of creditors</b>				
Trade creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
<b>Total Analysis of creditors</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 9. Charity funds

	Balance at 5 April 2019 £	Income £	Expenditure £	Transfers £	Gains and losses £	Balance at 4 April 2020 £
<b>Unrestricted funds</b>						
General	21,267	13,757	(7,703)	(3,075)	-	24,246
Total	21,267	13,757	(7,703)	(3,075)	-	24,246
<b>Restricted funds</b>						
Child Support	-	33,424	(36,499)	3,075	-	-
Total	-	33,424	(36,499)	3,075	-	-
<b>Total funds</b>	21,267	47,181	(44,202)	-	-	24,246

	Balance at 5 April 2018 £	Income £	Expenditure £	Transfers £	Gains and losses £	Balance at 4 April 2019 £
<b>Unrestricted funds</b>						
General	19,727	26,861	(15,528)	(9,793)	-	21,267
Total	19,727	26,861	(15,528)	(9,793)	-	21,267
<b>Restricted funds</b>						
Child Support	4,597	32,225	(46,615)	9,793	-	-
Total	4,597	32,225	(46,615)	9,793	-	-
<b>Total funds</b>	24,324	59,086	(62,143)	-	-	21,267

## 10. Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred.