

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
Incoming resources					
Income and endowments					
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
Total Income and endowments		12,216	53,047	65,263	47,181
Sub Total		12,216	53,047	65,263	47,181
Resources expended					
Expenditure					
Raising funds	4	195	-	195	2,133
Charitable activities	4	4,521	61,997	66,518	42,069
Total Expenditure		4,717	61,997	66,714	44,202
Sub Total		(4,717)	(61,997)	(66,714)	(44,202)
Net income (expenditure) before investment gains (losses)		7,499	(8,949)	(1,451)	2,979
Transfers between funds					
Transfers	9	(8,949)	8,949	-	-
Net income (expenditure)		(1,451)	-	(1,451)	2,979
	NOTES	UNRESTRICTED FUNDS	RESTRICTED INCOME FUNDS	2021	2020
Reconciliation of funds					
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
Current assets			
Debtors	7	1,650	4,736
Cash at bank and in hand		22,848	20,317
Total Current assets		24,497	25,053
Creditors: amounts falling due within one year			
Trade creditors	8	-	26
Accruals and deferred income	8	1,702	780
Total Creditors: amounts falling due within one year		1,702	806
Net current assets (liabilities)		22,795	24,246
Total assets less current liabilities		22,795	24,246
Net Assets		21,093	23,466
Funds of the charity			
Funds	9	22,795	24,246
Total Funds of the charity		22,795	24,246

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

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

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2021	2020
4. Analysis of expenditure				
Raising funds				
Fundraising events	106	-	106	1,830
Advertising and marketing	89	-	89	303
Total Raising funds	195	-	195	2,133
Charitable activities				
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
Total Charitable activities	4,521	61,997	66,518	42,069
Total Analysis of expenditure	4,717	61,997	66,714	44,202

£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
5. Details of certain items of expenditure				
Independent examiner's fees	786	-	786	783
Total Details of certain items of expenditure	786	-	786	783

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

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

Activity	2020	2019
Support	1	1
Total	1	1

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

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

9. Charity funds

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

	Balance at 5 April 2018 £	Income £	Expenditure £	Transfers £	Gains and losses £	Balance at 4 April 2019 £
Unrestricted funds						
General	19,727	26,861	(15,528)	(9,793)	-	21,267
Total	19,727	26,861	(15,528)	(9,793)	-	21,267
Restricted funds						
Child Support	4,597	32,225	(46,615)	9,793	-	-
Total	4,597	32,225	(46,615)	9,793	-	-
Total funds	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.