

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)

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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

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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
		2022	2022	2022	2021
	Note	£	£	£	£
Income from:					
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
Total income and endowments		9,716	24,497	34,213	65,263
Expenditure on:					
Raising funds	2	216	-	216	195
Charitable activities	2	2,754	33,671	36,425	66,518
Total resources expended		2,970	33,671	36,641	66,714
Net income/(expenditure) before transfers		6,746	(9,174)	(2,427)	(1,451)
Transfers between funds	8	(9,174)	9,174	-	-
Net income/(expenditure)		(2,427)	-	(2,427)	(1,451)
Reconciliation of funds					
Total funds brought forward at 5 April 2021	8	22,795	-	22,795	24,246
Total funds carried forward at 4 April 2022	8	20,368	-	20,368	22,795

All amounts derive from continuing activities

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

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

Prior financial year – for the year ended 4 April 2021

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

All amounts derive from continuing activities

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

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Balance Sheet

Company number: 6828539

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

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Notes to the Financial Statements

1. Income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and legacies						
Gift aid	3,149	-	3,419	3,839	-	3,839
Sponsorships	-	24,497	24,497	-	53,047	53,047
Donations	200	-	200	-	-	-
Total donations and legacies	3,349	24,497	27,847	3,839	53,047	56,886
Other trading activities						
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
Total other trading activities	6,366	-	6,366	8,375	-	8,375
Income from investments						
Bank interest	1	-	1	2	-	2
Total investment income	1	-	1	2	-	2
Total income	9,716	24,497	24,213	12,216	53,047	65,263

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Notes to the Financial Statements continued

2. Expenditure

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Raising funds						
Fundraising events	159	-	159	106	-	106
Advertising and marketing	57	-	57	89	-	89
Total raising funds	216	-	216	195	-	195
Charitable activities						
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	-	1,050	1,050	-	2,150	2,150
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
Total charitable activities	2,754	33,671	36,425	4,521	61,997	66,518
Total expenditure	2,970	33,671	36,641	4,717	61,997	66,714

3. Net movement in funds

	2022 £	2021 £
Net movement in funds is stated after charging:		
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
	487	1,277

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
	3,818	1,650

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
	1,491	1,702

All amounts comprise unrestricted funds

Notes to the Financial Statements continued

8. Funds of the charity

Movements in the funds of the charity comprise:

	Unrestricted Fund General	Restricted Fund Child Support	Total Funds
	£	£	£
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	-
Balance at 4 April 2021	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	-
Balance at 4 April 2022	20,368	-	20,368