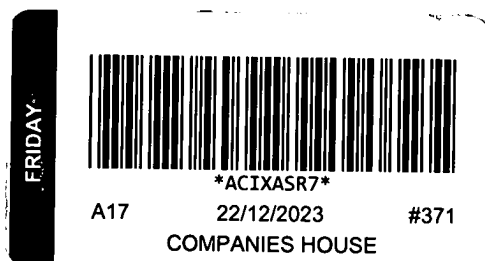


Child-Link International Aid. Foundation

(A Company Limited by Guarantee)

Annual Report and Financial Statements

For the year ended 4 April 2023



Child-Link International Aid Foundation
Report and Accounts 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

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	£	£	£	£
Income from:					
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
Total income and endowments		25,566	21,153	46,718	34,213
Expenditure on:					
Raising funds	4	-	280	280	216
Charitable activities	4	3,393	35,796	39,189	36,425
Total resources expended		3,393	36,076	39,469	36,641
Net income/(expenditure) before transfers		22,173	(14,923)	7,249	(2,428)
Transfers between funds	10	(14,923)	14,923	-	-
Net income/(expenditure)		7,249	-	7,249	(2,428)
Reconciliation of funds					
Total funds brought forward at 5 April 2022	10	20,367	-	20,367	22,795
Total funds carried forward at 4 April 2023	10	27,616	-	27,616	20,367

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

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

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

Balance Sheet

Company number: 6828539

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

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

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

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 £
Donations and legacies						
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
Total donations and legacies	13,917	21,153	35,070	3,349	24,497	27,846
Other trading activities						
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						
Total other trading activities	11,609	-	11,609	6,366	-	6,366
Income from investments						
Bank interest	40	-	40	1	-	1
Total investment income	40	-	40	1	-	1
Total income	25,566	21,153	46,718	9,715	24,497	34,212

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 £
Raising funds						
Fundraising events	-	280	280	159	-	159
Advertising and marketing	-	-	-	57	-	57
Total raising funds	-	280	280	216	-	216
Charitable activities						
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

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

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
	£	£	£
Balance at 5 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	20,367	-	20,367
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	-
Balance at 4 April 2023	27,616	-	27,616