

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

### **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**

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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 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*

78124C4987424E9  
Diana Butchers, Chair

Date 20 March 2025

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

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

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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 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

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
	Note				
<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:

  
 78124C4987424E9...  
 Diana Butchers  
 Chair

# **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

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#### 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>