

Child-Link International Aid. Foundation

(A Company Limited by Guarantee)

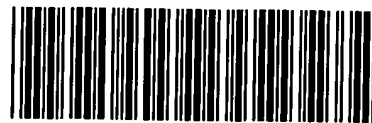
Annual Report and Financial Statements

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

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

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 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

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

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

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

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.

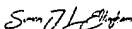
As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, 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

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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 £
	Note				
Income from:					
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
Total income and endowments		13,936	28,761	42,697	42,294
Expenditure on:					
Raising funds	4	-	-	-	35
Charitable activities	4	4,297	51,823	56,120	30,935
Total resources expended		4,297	51,823	56,120	30,970
Net income/(expenditure) before transfers		9,638	(23,062)	(13,423)	11,324
Transfers between	9	(23,062)	23,062	-	-
Net income/(expenditure)		(13,423)	-	(13,423)	11,324
Reconciliation of funds					
Total funds brought forward at 1 April 2024	9	38,941	-	38,941	27,617
Total funds carried forward at 31 March 2025	9	25,518	-	25,518	38,941

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

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

Balance Sheet

Company number: 6828539

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

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

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
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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
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Notes to the Financial Statements

3. Income

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

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Notes to the Financial Statements continued

4. Expenditure

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Raising funds						
Fundraising events	-	-	-	-	35	35
Total raising funds	-	-	-	-	35	35
Charitable activities						
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).

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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	
	£	£	£
Balance at 5 April 2023	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	-
Balance at 31 March 2024	<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	-
Balance at 31 March 2025	<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.