

# BETHESDA CHILDREN'S FOUNDATION

England & Wales · Charity number 1153449

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [08321768](#)

**Registered** 2013-08-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 92 Mina Road  
London  
SE17 2QS

**Phone** 07979800272

**Email** [info@bethesdachildren.org](mailto:info@bethesdachildren.org)

**Website** [www.bethesdachildren.org](http://www.bethesdachildren.org)

## Activities

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**Objects:** THE PREVENTION OR RELIEF OF POVERTY AMONG CHILDREN AND YOUNG PEOPLE IN SOUTHERN INDIA BY PROVIDING GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND CHARITIES AND OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

**Activities:** The Charity primarily supports a new children's home in Mettupalayam, Tamil Nadu, South India for up to 150 children and young people run by Pastor G Samuel as part of the work of Bethesda Mission Trust.

## Classification

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- **How:** Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People

## Geography

- Area of benefit: OVERSEAS
- India

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£33,559	£35,600	-	-
2023-12-31	£28,218	£24,248	-	-
2022-12-31	£24,789	£26,840	-	-
2021-12-31	£34,810	£33,382	-	-
2020-12-31	£35,345	£35,071	-	-

## Trustees

Name	Role	Appointed
DUNCAN JAMES HOUSE	Chair	2013-04-24
CHRISTOPHER JOHN PARSONS		2013-04-24
JOHN ROBERT EKE		2013-04-24
LINDA JOAN EKE		2013-04-24
Nicola Ann Torrance		2020-12-02
Sarah Thomas		2018-06-08
Steve Russell		2018-06-08

**BETHESDA CHILDREN'S FOUNDATION**

England & Wales - Charity number 1153449

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# Accounts

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Company No. 08321768

Charity No. 1153449

**Bethesda Children's Foundation**  
**Trustees' Report and Accounts**  
**for the Year Ended 31<sup>st</sup> December 2024**



# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2024

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# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2024

## TRUSTEES' ANNUAL REPORT

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The trustees present their annual report for the purposes of the Charities Act 2011 and the Companies Act 2006, together with the accounts for the year ended 31st December 2024. In preparing this report and financial statements, the trustees have adopted the provisions of the Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (FRS 102).

### Objectives and Activities

The charity's objects are the prevention or relief of poverty among children and young people in southern India by providing grants to other charities working in this field. The primary focus is on supporting the Bethesda Children's Home in Mettupalayam, Tamil Nadu, which cares for around 100 vulnerable children and young people.

In setting objectives and planning activities, the trustees have given careful consideration to the Charity Commission's guidance on public benefit. All income received has been applied to furthering the charity's aims.

### Achievements and Performance

The children and young people admitted to the home are typically orphans or severely disadvantaged by poverty, with families unable to support them due to ill health or other circumstances. The home provides a safe and supportive environment, access to local education, and healthcare, helping to transform lives.

During the year grants totalling £35,550 (2023: £24,100) were made to Bethesda Mission Trust for the purposes of supporting the children's home.

Quarterly grants covered ongoing costs such as staffing, food, provisions, educational materials, uniforms, and medical supplies. Grants also contributed to improvements and emergency needs, including:

- £7,000 towards a new road required for licensing,
- £1,750 for Christmas expenses (including new clothes),
- £1,800 for electrical damage repairs.

Local authorities continue to regard the home as a model of good practice in Tamil Nadu.

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2024

## TRUSTEES' ANNUAL REPORT continued

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### Financial Review

During the year, the charity raised £33,559 (2023: £28,218) and made grants totalling £35,550 (2023: £24,100). Bank transfer costs amounted to £50 (2023: £48). No other expenditure was incurred, as incidental expenses were met personally by the trustees.

Income sources included:

- Regular individual donors: £10,162 (2023: £9,769)
- One-off donations from individuals and businesses: £5,251 (2023: £5,481)
- Church donations: £9,744 (2023: £4,522)
- Gift Aid: £2,401 (2023: £2,446)
- Carlile Foundation: £6,000 (2023: £6,000)

Child sponsorships (typically £24/month) continue to be a key focus. At year-end, 32 children (2023: 34) were supported this way.

The result was a deficit of £2,041 (2023: surplus of £3,970), due to use of reserves. Year-end funds totalled £6,076 (2023: £8,117), of which £4,047 were unrestricted.

### Risk Management

The trustees regularly review the risks to which the charity is exposed, particularly in relation to income dependency, governance, and safeguarding of funds. Appropriate controls and mitigating measures are in place and reviewed at trustee meetings.

### Reserves

The trustees believe that only minimal reserves are required, as the aim is to distribute available funds quarterly as grants. Other expenditure is negligible, since incidental costs are met personally by trustees.

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2024

## TRUSTEES' ANNUAL REPORT continued

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### Plans for the Future

The Foundation will continue to seek new donors and child sponsors to provide sustainable income for the children's home. Additional funding from trusts, individuals, and churches will be sought for improvements. The trustees also plan to:

- run and encourage fundraising events,
- strengthen the website and social media presence,
- raise awareness of the charity and the vulnerable children it supports.

### Structure, Governance and Management

The charitable company is governed by its Memorandum and Articles of Association (incorporated on 6th December 2012). It commenced operations on 1st January 2013 and was registered with the Charity Commission on 16th August 2013.

Trustees usually meet virtually four times a year and are responsible for day-to-day operations. New trustees are appointed by the board, based on relevant skills and experience, in line with the Articles of Association. Training is provided through trustee mentoring and Charity Commission guidance.

The company has taken advantage of the small companies' exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

### Statement of Trustees' responsibilities

The law applicable to charities in England & Wales requires the trustees to prepare financial statements each year that give a true and fair view of the state of the charity's affairs and its income and expenditure. 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2024

## TRUSTEES' ANNUAL REPORT continued

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### Statement of Trustees' responsibilities (continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006, and the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charity's independent examiner is unaware; and
- the trustees have taken all necessary steps to make themselves aware of relevant information.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

### Approved by the trustees/directors and signed on their behalf



Duncan House  
Chairman  
Date: 25 September 2025



Nicki Torrance  
Treasurer  
Date: 25 September 2025

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2024

## REFERENCE AND ADMINISTRATION

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The Directors of the charitable company (the Charity) are its Trustees for the purpose of charity law and in the report are referred to as Trustees.

### Trustees

Duncan House Chairman

Christopher Parsons

John Eke

Linda Eke

Sarah Elizabeth Thomas

Steven McConnell Russell

Nicki Torrance Treasurer

**Company No. 08321768 (England and Wales)**

**Charity No. 1153449**

### Registered Office

92 Mina Road  
London SE17 2QS

### Bankers

Co-operative Bank plc  
Delf House  
PO BOX 250  
Skelmersdale  
WN8 6WT

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2024

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

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I report on the accounts of Bethesda Children's Foundation for the year ended 31st December 2024, which are set out on pages 7 – 12.

### Responsibilities and basis of report

As the trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I have conducted my examination in accordance with section 145 of the Act and the Directions given by the Charity Commission under section 145(5)(b) of the Act. My examination was limited to a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

### Independent examiner's statement

In connection with my examination, no matters have come to my attention which give me cause to believe that:

1. accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the requirements of the Act or the applicable regulations, other than any requirement for the accounts to give a "true and fair view," which is outside the scope of an independent examination.

I have no other matters to report.



**Robert Jesson** FCCA

25 September 2025

50 Canada Road, Southampton, SO19 9DR

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2024

## STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an income and expenditure account)

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
<b>Income and Endowments from:</b>					
Donations and legacies	2	-	33,559	33,559	28,218
<b>Expenditure:</b>					
Charitable activities	3	-	35,600	35,600	24,248
<b>Net Income / (Expenditure)</b>		<b>-</b>	<b>(2,041)</b>	<b>(2,041)</b>	<b>3,970</b>
<b>Reconciliation of Funds:</b>					
Total Funds brought forward		4,047	4,070	8,117	4,147
<b>Total Funds carried forward</b>		<b>4,047</b>	<b>2,029</b>	<b>6,076</b>	<b>8,117</b>

### Continuing operations

All income and expenditure has arisen from continuing activities.

The charity has no recognised gains or losses other than those dealt with in the statement of financial activities.

*The notes form part of these financial statements*

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2024

## BALANCE SHEET

	Note	2024		2023	
		£	£	£	£
<b>Current Assets</b>					
Debtors	5	2,177		1,370	
Cash at bank		<u>3,899</u>		<u>6,747</u>	
			<b>6,076</b>		<b>8,117</b>
<b>Net Assets</b>			<u><b>6,076</b></u>		<u><b>8,117</b></u>
<b>Funds:</b>					
Unrestricted funds			4,047		4,047
Restricted funds			2,029		4,070
<b>Total funds</b>			<u><b>6,076</b></u>		<u><b>8,117</b></u>

For the year ending 31<sup>st</sup> December, 2024, the company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees/directors on 25 September, 2025 and are signed on their behalf by:



Duncan House (Chairman)



Nicki Torrance (Treasurer)

*The notes form part of these financial statements*

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2024

## NOTES TO THE FINANCIAL STATEMENTS

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### 1. Accounting Policies

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and comply with the Companies Act 2006.

#### **Going concern**

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The nature of transactions are such that grants are only awarded on the basis of available funds and that incidental expenses are met by the trustees personally.

#### **Income – Recognition**

Income from donations and grants, including capital grants, is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not recognised until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for a particular restricted purpose, this income is included as restricted funds when receivable.

#### **Income – 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.

#### **Expenditure - Grant making**

Expenditure is recognised when a liability is incurred. The company focuses its grant making in supporting Bethesda Mission Trust as set out in the trustees' report. Further information is provided on the company's web-site [www.bethesdachildren.org](http://www.bethesdachildren.org)

#### **Debtors**

Debtors are measured at the cash or other consideration expected to be received.

*The notes form part of these financial statements*

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2024

## NOTES TO THE FINANCIAL STATEMENTS - continued

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### 1. Accounting policies (continued)

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

### 2. Donations and legacies

			<b>2024</b>	<b>2023</b>
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations from individuals and trusts	-	31,158	31,158	25,772
Gift Aid	-	2,401	2,401	2,446
	-	<b>33,559</b>	<b>33,559</b>	<b>28,218</b>

### 3. Expenditure – costs of charitable activities

			<b>2024</b>	<b>2023</b>
	Direct costs	Support costs	Total costs	Total costs
	£	£	£	£
Grants made	35,550	-	35,550	24,100
Bank transfer costs	50	-	50	48
Independent examination fees	-	-	-	100
	<b>35,600</b>	-	<b>35,600</b>	<b>24,248</b>

*The notes form part of these financial statements*

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2024

## NOTES TO THE FINANCIAL STATEMENTS - continued

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### 4. Grantmaking

			<b>2024</b>	<b>2023</b>
	Grants to institutions	Grants to individuals	Total grants	Total grants
	£	£	£	£
Bethesda Mission Trust	<b>35,550</b>	-	<b>35,550</b>	<b>24,100</b>

The grants are given for the purposes of supporting the work of the children's home in Mettupalayam, Tamil Nadu, South India.

### 5. Debtors

Debtors relate to an outstanding gift aid claim for 2023 and 2024.

### 6. Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

There have been no related party transactions in the reporting period.

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2024

## NOTES TO THE FINANCIAL STATEMENTS - continued

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### 7. Comparatives for the Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
<b>Income and Endowments from:</b>			
Donations and legacies	-	28,218	28,218
<b>Expenditure:</b>			
Charitable activities	100	24,148	24,248
<b>Net Income / (Expenditure)</b>	<b>(100)</b>	<b>4,070</b>	<b>3,970</b>
<b>Reconciliation of Funds:</b>			
Total Funds brought forward	4,147	-	4,147
<b>Total Funds carried forward</b>	<b>4,047</b>	<b>4,070</b>	<b>8,117</b>

*The notes form part of these financial statements*

**BETHESDA CHILDREN'S FOUNDATION**

England & Wales - Charity number 1153449

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# Accounts

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Company No. 08321768

Charity No. 1153449

**Bethesda Children's Foundation**  
**Trustees' Report and Accounts**  
**for the Year Ended 31<sup>st</sup> December 2023**



**Bethesda**  
children's  
**Foundation**

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2023

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# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2023

## TRUSTEES' ANNUAL REPORT

---

The trustees have pleasure in presenting their annual report for the purposes of the Charities Act 2011 and the Companies Act 2006, together with the accounts for the year ended 31<sup>st</sup> December 2023. In preparing this annual report and financial statement the trustees have adopted the provisions of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

### Objectives and Activities

The Charity's objects are the prevention or relief of poverty among children and young people in southern India by providing grants to other charities working to prevent or relieve poverty. The charity's activities focus on providing grants to support the Bethesda Children's Home in Mettupalayam, Tamil Nadu, South India caring for approximately 100 vulnerable children and young people. In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. All income received by the charity has been applied to the provision of the charity's aims.

### Achievements and Performance

During the year grants totalling £24,100 (2022: £26,600) were made to Bethesda Mission Trust for the purposes of supporting the children's home. The children and young people admitted to the home are either orphans or severely disadvantaged by poverty and whose families are unable to support them through ill health or other circumstances. The home provides a safe and supportive caring environment giving access to local education services and health provision which positively transforms the lives of those most vulnerable children in this part of Tamil Nadu, India.

The home takes new children at the start of each school year in June. Once the children reach the age of 18 years, or if circumstances change meaning they are able to return to their families, they leave the home and each school year new children are admitted to replace those who have left.

Quarterly grants are made towards the ongoing costs of the home including staffing; food and provisions; educational materials, school uniforms, medical supplies and any other items necessary for the education and welfare of the children. Grants may also be made as a contribution towards any emerging needs including ongoing improvements to buildings and equipment. The home is required to meet standards required by local inspection authorities who, it has been reported, continue to regard it as a model of good practice in Tamil Nadu.

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2023

## TRUSTEES' ANNUAL REPORT continued

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### Financial Review

The trustees are pleased to report that a total of £28,218 (2022 - £24,789) was raised in the year and the charity made grants totalling £24,100 (2022 - £26,600) incurring bank transfer costs of £48. No other expenditure was incurred (incidental expenses are met by the trustees personally) except for the £100 fee for the independent examination of the 2021 Report and Accounts.

Regular individual donors contributed £9,769 (2022: £9,864), other one-off donations from individuals and businesses totalled £5,481 (2022: £2,595) and churches contributed £4,522 (2022: £4,098). Gift aid added an additional £2,446 (2022: £2,232) to income. We were also pleased to receive ongoing support from the Carlile Foundation which made donations totalling £6,000 (2022: £6,000).

The main focus of fundraising continues to be to maintain and attract sponsorships for individual children of usually £24 per month. Ongoing sponsorship at the year-end provides support in respect of 34 (2022: 31) of the approximately 100 children at the home.

The charity was able to achieve a surplus for the year of £3,970 (2022: deficit of £2,051) increasing the funds carried forward to £8,117 (2022: £4,147) of which £4,047 is unrestricted, free reserves.

### Risk Management

The trustees have a duty to identify and review the risks to which the Charity is exposed and at their meetings they carry out this duty and ensure appropriate controls are in place and any necessary action is taken to mitigate such risks.

### Reserves

The trustees believe that only minimal reserves are necessary as the aim is to distribute all available funds in the form of grants on a quarterly basis. Expenditure other than grants made is minimal as incidental expenses are met by the trustees personally.

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2023

## TRUSTEES' ANNUAL REPORT continued

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### Plans for Future

We will continue to seek to increase the number of child sponsorships as our first priority as this will provide long term sustainable income to provide ongoing support for the children's home. In addition, we will seek other funding from trusts and individuals for improvements to the home; run fundraising events and encourage others to do so as well; and develop our web-site and social media platforms to raise awareness of the charity and the vulnerable children we are endeavouring to support.

### Structure, Governance and Management

The charitable company is governed by its Memorandum and Articles of Association incorporated on 6<sup>th</sup> December 2012. The charity commenced operations on 1<sup>st</sup> January 2013 and was registered with the Charity Commission on 16<sup>th</sup> August 2013. The trustees usually meet virtually four times a year, and are responsible for the day-to-day operations of the charity. New trustees are selected and appointed on the recommendation of existing trustees on the basis of relevant skills.

Training is provided by fellow trustees and through the various Charity Commission publications and guidance notes for trustees.

The company has taken advantage of the small companies' exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

### Statement of Trustees' responsibilities

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2023

## TRUSTEES' ANNUAL REPORT continued

---

### Statement of Trustees' responsibilities (continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006, and the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

### Approved by the trustees/directors and signed on their behalf

Duncan House  
Chairman  
Date: 19/9/2024

Nicki Torrance  
Treasurer  
Date: 19/9/24

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2023

## REFERENCE AND ADMINISTRATION

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The Directors of the charitable company (the Charity) are its Trustees for the purpose of charity law and in the report are referred to as Trustees.

### Trustees

Duncan House Chairman

Christopher Parsons

John Eke

Linda Eke

Sarah Elizabeth Thomas

Steven McConnell Russell

Nicki Torrance Treasurer

**Company No. 08321768 (England and Wales)**

**Charity No. 1153449**

### Registered Office

92 Mina Road  
London SE17 2QS

### Bankers

Co-operative Bank plc  
Delf House  
PO BOX 250  
Skelmersdale  
WN8 6WT

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2023

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

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**Report to the trustees of Bethesda Children's Foundation (registered charity number 1153449) on the accounts for the year ended 31<sup>st</sup> December 2023 as set out on pages 7 – 12.**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> December 2023.

### **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").

### **Independent examiner's statement**

I report in respect of my examination of the Trust'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.

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.

**Robert Jesson**

FCCA

8<sup>th</sup> September 2023

50 Canada Road  
Southampton  
SO19 9DR

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2023

## STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an income and expenditure account)

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
<b>Income and Endowments from:</b>					
Donations and legacies	2		28,218	28,218	24,789
<b>Expenditure:</b>					
Charitable activities	3	100	24,148	24,248	26,840
<b>Net Income / (Expenditure)</b>		<b>(100)</b>	<b>4,070</b>	<b>3,970</b>	<b>(2,051)</b>
<b>Reconciliation of Funds:</b>					
Total Funds brought forward		4,147	-	4,147	6,198
<b>Total Funds carried forward</b>		<b>4,047</b>	<b>4,070</b>	<b>8,117</b>	<b>4,147</b>

### Continuing operations

All income and expenditure has arisen from continuing activities.

The charity has no recognised gains or losses other than those dealt with in the statement of financial activities.

*The notes form part of these financial statements*

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2023

## BALANCE SHEET

	Note	2023		2022	
		£	£	£	£
<b>Current Assets</b>					
Debtors	5	1,370		1,116	
Cash at bank		6,747		3,031	
			<b>8,117</b>		<b>4,147</b>
<b>Net Assets</b>			<b>8,117</b>		<b>4,147</b>
<b>Funds:</b>					
Unrestricted funds			4,047		4,147
Restricted funds			4,070		-
<b>Total funds</b>			<b>8,117</b>		<b>4,147</b>

For the year ending 31<sup>st</sup> December, 2023 the company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees/directors on xx September, 2024 and are signed on their behalf by:

Duncan House (Chairman)

Nicki Torrance (Treasurer)

*The notes form part of these financial statements*

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2023

## NOTES TO THE FINANCIAL STATEMENTS

---

### 1. Accounting Policies

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and comply with the Companies Act 2006.

#### **Going concern**

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The nature of transactions are such that grants are only awarded on the basis of available funds and that incidental expenses are met by the trustees personally.

#### **Income – Recognition**

Income from donations and grants, including capital grants, is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not recognised until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for a particular restricted purpose, this income is included as restricted funds when receivable.

#### **Income – 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.

#### **Expenditure - Grant making**

Expenditure is recognised when a liability is incurred. The company focuses its grant making in supporting Bethesda Mission Trust as set out in the trustees' report. Further information is provided on the company's web-site [www.bethesdachildren.org](http://www.bethesdachildren.org)

#### **Debtors**

Debtors are measured at the cash or other consideration expected to be received.

*The notes form part of these financial statements*

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2023

## NOTES TO THE FINANCIAL STATEMENTS - continued

---

### 1. Accounting policies (continued)

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

### 2. Donations and legacies

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Donations from individuals and trusts	-	25,772	25,772	22,557
Gift Aid	-	2,446	2,446	2,232
	-	<b>28,218</b>	<b>28,218</b>	<b>24,789</b>

### 3. Expenditure – costs of charitable activities

	Direct costs	Support costs	2023 Total costs	2022 Total costs
	£	£	£	£
Grants made	24,100	-	24,100	26,600
Bank transfer costs	48	-	48	140
Independent examination fees	-	100	100	100
	<b>24,148</b>	<b>100</b>	<b>24,248</b>	<b>26,840</b>

*The notes form part of these financial statements*

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2023

## NOTES TO THE FINANCIAL STATEMENTS - continued

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### 4. Grantmaking

	Grants to institutions	Grants to individuals	2023 Total grants	2022 Total grants
	£	£	£	£
Bethesda Mission Trust	<b>24,100</b>	-	<b>24,100</b>	<b>26,600</b>

The grants are given for the purposes of supporting the work of the children's home in Mettupalayam, Tamil Nadu, South India.

### 5. Debtors

Debtors relate to an outstanding gift aid claim for 2023.

### 6. Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

There have been no related party transactions in the reporting period.

# Bethesda Children's Foundation

Financial Statements for the year ended 31<sup>st</sup> December 2023

## NOTES TO THE FINANCIAL STATEMENTS - continued

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### 7. Comparatives for the Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
<b>Income and Endowments from:</b>			
Donations and legacies	2,232	22,557	24,789
<b>Expenditure:</b>			
Charitable activities	4,283	22,557	26,840
<b>Net Income / (Expenditure)</b>	<b>(2,051)</b>	-	<b>(2,051)</b>
<b>Reconciliation of Funds:</b>			
Total Funds brought forward	6,198	-	6,198
<b>Total Funds carried forward</b>	<b>4,147</b>	-	<b>4,147</b>

*The notes form part of these financial statements*

**BETHESDA CHILDREN'S FOUNDATION**

England & Wales - Charity number 1153449

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# Accounts

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**Company No. 08321768**

**Charity No. 1153449**

**Bethesda Children's Foundation**  
**Trustees' Report and Accounts**  
**for the Year Ended 31<sup>st</sup> December 2021**

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## **Bethesda Children's Foundation**

### **Trustees' Annual Report**

The trustees have pleasure in presenting their report and financial statements for the year ended 31<sup>st</sup> December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts. The trustees of the charitable company are also its directors for the purposes of company law. This report also contains therefore the information required for a directors' report under company law and complies with both the Charities Act 2011 and the Companies Act 2006.

### **Objectives and Activities**

The Charity's objects are the prevention or relief of poverty among children and young people in southern India by providing grants to other charities working to prevent or relieve poverty. The charity's activities focus on providing grants to support the Bethesda Children's Home in Mettupalayam, Tamil Nadu, South India caring for approximately 100 vulnerable children and young people. In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. All income received by the charity has been applied to the provision of the charity's aims.

### **Achievements and Performance**

During the year grants totalling £33,265 (2020 - £34,600) were made to Bethesda Mission Trust for the purposes of supporting the children's home which the trust operates in Mettupalayam, Tamil Nadu. The home which was opened in June 2013 takes new children at the start of the school year in June. As the children become young people and reach the age of 18 years or their circumstances change and they can return to their families they leave the home and each school year new children are admitted to replace those who had left. As in 2000 most of the children were required to return to their original setting (where possible) as part of the Covid-2019 prevention and control arrangements in India and food and educational resources were again distributed by the Home to the children via their families or communities. This continued until in May 2021 when the children were allowed back to the Home.

Quarterly grants are made towards the ongoing costs of the home including staffing; food and provisions; educational materials, school uniforms etc. and medical items. In addition grants go towards buildings and equipment as the home is constantly being improved to meet standards required by local inspection authorities who, it has been reported, regard the Home as a model of good care and practice in Tamil Nadu. The children and young people admitted to the home are either orphans or are severely disadvantaged by poverty or whose families are unable to support them through ill health or other circumstances. The home provides a safe and supportive caring environment

giving access to local education services and health provision which turn around the lives of those most vulnerable in this part of Tamil Nadu, India.

## **Financial Review**

The trustees are pleased to report that a total of £34,810 (2020 - £35,345) was raised in the year which enabled the charity to make grants totally £33,265 (2020 - £34,600) incurring bank transfer costs of £117. The charity has continued to benefit from a number of large donations from individuals and churches in addition to the ongoing sponsorship income in respect of 37 (36 - 2020) of the approximately 100 children at the home. The additional income was mainly used for addressing the unprecedented measures and Government directives resulting from COVID-19 which caused almost all of the children to have to return to their families and communities. After obtaining the necessary Government permission the home visited all of the children in their local communities providing them with educational materials, laptops to access online learning, food and other provisions both to them and their families. Other building plans had of course to be put on hold. No other expenditure was incurred other than online donation administration charges, incidental expenses met by the trustees personally and a fee for the independent examination of the report and accounts.

The main focus of fundraising continues to be to attract sponsorships for individual children of usually £24 per month and in 2021 £11,913 was received in this respect (2020 - £11,484) including gift aid of £1,966 (2020 - £2,501) from 37 sponsors (36 in 2020). We were pleased to receive ongoing support from trusts which made donations totalling £13,634 (2020 £15,360); from churches £7,753 (2020 £4,813) and one-off donations from individuals of £1,510 (2020 £4,227) including gift aid of £276 (2020 £808), many of these donations again being in response to the COVID-19 situation.

A small surplus of £1,428 was made in the year (2020 - £274) increasing the funds carried forward to £6,198 (2020 - £4,770). Unrestricted income relates to gift aid.

## **Risk Management**

The trustees have a duty to identify and review the risks to which the Charity is exposed and at their meetings they carry out this duty and ensure appropriate controls are in place and any necessary action is taken to mitigate such risks.

## **COVID -19**

In accordance with SORP recommendations the impact of the unprecedented emergency measures being taken to reduce the spread of the Covid-19 pandemic has been assessed as part of the charity's risk management of significant post balance sheet events.

The 'going concern' issue does not affect the charity as regards its income and grant giving as grants are limited to the available funds which have been raised although no doubt these will be affected over time as jobs and earnings of some supporters are threatened.

The plight of the charity's beneficiaries however has been significantly affected. Bethesda Children's Home is situated in Tamil Nadu where, as in many parts of the world, the schools were closed during the peak of the pandemic. The Government instructed that children must be returned to their families or communities even though they were struggling with extreme hardship even before the Covid crisis. Five of the children had nowhere to go and remained at the Bethesda Home. Some staff had been laid off at the home but some of those remaining continued to receive permission to travel to the remote villages of the children to distribute food and to provide books and laptops to support on-line learning. This was how it was expected the home was to continue to support the children until schools were re-opened which thankfully occurred in May 2021 when children were welcomed back and new children were admitted some from other homes which had been forced to close.

## **Reserves**

The trustees believe that only minimal reserves are necessary as the aim is to distribute all available funds in the form of grants on a quarterly basis. Expenditure other than grants made is minimal as incidental expenses are met by the trustees personally.

## **Plans for Future**

We will continue to seek to increase the number of child sponsorships as our first priority as this will provide long term sustainable income to secure the future of the children's home. In addition, we will seek other funding from trusts and individuals for improvements to the home; run fundraising events and encourage others to do so as well; and develop our web-site and social media platforms to raise awareness of the charity and the vulnerable children we are endeavouring to support.

## **Structure, Governance and Management**

The charitable company is governed by its Memorandum and Articles of Association incorporated on 6<sup>th</sup> December 2012. The charity commenced

operations on 1<sup>st</sup> January 2013 and was registered with the Charity Commission on 16<sup>th</sup> August 2013. The trustees usually meet four times a year, online in the present circumstances, and are responsible for the day to day operations of the charity. New trustees are selected and appointed on the recommendation of existing trustees on the basis of relevant skills.

Training is provided by fellow trustees and through the various Charity Commission publications and guidance notes for trustees.

The company has taken advantage of the small companies' exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

### **Statement of Trustees' responsibilities**

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' 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 which 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 for that period. 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;
- 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 charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Statement FRS 102. 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.

The Trustees are also for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Signed on behalf of the charity's trustees/directors**

C Parsons

J R Eke

Christopher Parsons  
Chairman

John Eke  
Treasurer

## **Reference and Administration**

The Directors of the charitable company (the Charity) are its Trustees for the purpose of charity law and in the report are referred to as Trustees.

### **Trustees**

Christopher Parsons

Chairman

John Eke Treasurer

Duncan House

Linda Eke

Sarah Elizabeth Thomas

Steven McConnell Russell

Nicki Torrance

**Company No. 08321768 (England and Wales)**

**Charity No. 1153449**

**Registered Office**

92 Mina Road  
London SE17 2QS

**Bankers**

Co-operative Bank plc  
Delf House  
PO BOX 250  
Skelmersdale  
WN8 6WT

**Bethesda Children's Foundation**

**Statement of Financial Activities**

**For the Year Ended 31 December 2021 (2020 comparatives for all Funds are shown in the notes to these accounts)**

<b>Funds</b>	<b>Unrestricted Funds</b>		<b>Restricted Total Funds</b>		<b>Total Funds</b>	
	<b>£</b>	<b>£</b>	<b>2021</b>	<b>2020</b>	<b>£</b>	<b>£</b>

**Income and Endowments from:**

Donations and legacies		<b>2,242</b>	<b>32,568</b>	<b>34,810</b>
<b>35,345</b>				
Charitable Activities		-	-	-
Investments		-	-	-
<b>Total</b>		<b>2,242</b>	<b>32,568</b>	
<b>34,810</b>	<b>35,345</b>			
<b>Expenditure:</b>				
Charitable activities		<b>814</b>	<b>32,568</b>	<b>33,382</b>
<b>35,071</b>				
<b>Total</b>		<b>814</b>	<b>32,568</b>	
<b>33,382</b>	<b>35,071</b>			
<b>Net Income (Expenditure)</b>		<b>1,428</b>	<b>-</b>	<b>1,428</b>
<b>274</b>				
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>				
<b>Net Movement in Funds</b>		<b>1,428</b>	<b>-</b>	<b>1,428</b>
<b>274</b>				
<b>Reconciliation of Funds:</b>				
<b>Total Funds brought forward</b>		<b>4,770</b>	<b>-</b>	
<b>4,770</b>	<b>4,496</b>			
<b>Total Funds carried forward</b>		<b>6,198</b>	<b>-</b>	
<b>6,198</b>	<b>4,770</b>			

**This SOFA incorporates an Income and Expenditure account as required under the Companies Act 2006.**

**Bethesda Children's Foundation  
Statement of Financial Position as at 31 December 2021**

	£	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible assets			-
<b>Current Assets</b>			
Debtors	2,466		
Cash at bank		<u>3,732</u>	
			6,198
<b>4,770</b>	—		
<b>Creditors</b>			
Amounts falling due within one year			-
-			
<b>Total Current Liabilities</b>			-
-			
<b>Net Current Assets</b>			
<b>6,198</b>	<b>4,770</b>		
<b>Total Assets less Current Liabilities</b>			<b><u>6,198</u></b>
<b><u>4,770</u></b>			
<hr/>			
<b>Represented by Funds and Reserves:</b>			
<b>Restricted Funds</b>			-
<b>Unrestricted Funds</b>			
General Funds			6,198
<b>4,770</b>			
<b>Total Charity Funds</b>			<b><u>6,198</u></b>
<b><u>4,770</u></b>			

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard FRS 102.

For the year ending 31/12/2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the trustees/directors on 12<sup>th</sup> September, 2021 and are signed on their behalf by;

C Parsons

J R Eke

Christopher Parsons (Chairman)

John Eke (Treasurer)

**Bethesda Children's Foundation**  
**Notes to the Financial Statements**  
**Year Ended 31<sup>st</sup> December 2021**

**Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102, and comply with the Companies Act 2006 and with the charitable company's Memorandum and Articles of Association.

**Income**

Income from donations and grants, including capital grants, is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for a particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in income as restricted funds when receivable.

**Grant making**

The company focuses its fundraising and grant making in supporting Bethesda Mission Trust as set out in the trustees' report. Further information is provided on the company's web-site [www.bethesdachildren.org](http://www.bethesdachildren.org)

**Depreciation**

Major expenditure on tangible fixed assets costing over £500 will be capitalised. The cost of other items is written off as incurred.

**Taxation**

The company is a charity within the meaning of section 505 of the Income and Corporation Taxes Act 1988. Accordingly the company can claim relief from taxation in respect of income or capital gains received, to the extent that such income or gains are applied to exclusively charitable purposes.

**Debtors**

Debtors relate to outstanding gift aid claims for 2020 and 2021.

**Bethesda Children's Foundation**  
**Comparative figures for all Funds are shown in the Statement of**  
**Financial Activities for 2020 as follows:**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>2020 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	2,769	32,576	35,345
Charitable activities	-	-	-
Investments	-	-	-
<b>Total</b>	<b>2,769</b>	<b>32,576</b>	<b>35,345</b>
<b>Expenditure</b>			
Charitable activities	2,494	32,577	35,071
<b>Total</b>	<b>2,494</b>	<b>32,577</b>	<b>35,071</b>
<b>Net Income (Expenditure)</b>	<b>274</b>	<b>-</b>	<b>274</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>	<b>274</b>	<b>-</b>	<b>274</b>
<b>Reconciliation of funds:</b>			
<b>Total funds brought forward</b>	<b>4,496</b>	<b>-</b>	<b>4,496</b>

<b>Total funds carried forward</b>	<b>4,770</b>	<b>-</b>	<b>4,770</b>
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**This SOFA incorporates an Income and Expenditure account as required under the Companies Act 2006.**

**Bethesda Children's Foundation**  
**INDEPENDENT EXAMINER'S REPORT to the Trustees of Bethesda**  
**Children's Foundation**

I report on the accounts of the company and charity for the year ended 31 December 2021, which are set out on pages 8 to 9 which have been prepared on the basis of the accounting policies set out on page 10.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

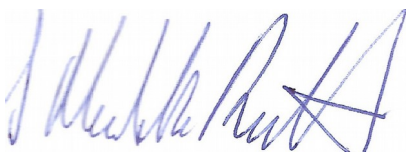
1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



28 October 2021  
Sue Monckton-Rickett  
FCCA  
21 School Lane

Lawford  
Manningtree  
Essex CO11 2HZ

**BETHESDA CHILDREN'S FOUNDATION**

England & Wales - Charity number 1153449

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# Accounts

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**Company No. 08321768**

**Charity No. 1153449**

**Bethesda Children's Foundation**  
**Trustees' Report and Accounts**  
**for the Year Ended 31<sup>st</sup> December 2021**

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## **Bethesda Children's Foundation**

### **Trustees' Annual Report**

The trustees have pleasure in presenting their report and financial statements for the year ended 31<sup>st</sup> December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts. The trustees of the charitable company are also its directors for the purposes of company law. This report also contains therefore the information required for a directors' report under company law and complies with both the Charities Act 2011 and the Companies Act 2006.

### **Objectives and Activities**

The Charity's objects are the prevention or relief of poverty among children and young people in southern India by providing grants to other charities working to prevent or relieve poverty. The charity's activities focus on providing grants to support the Bethesda Children's Home in Mettupalayam, Tamil Nadu, South India caring for approximately 100 vulnerable children and young people. In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. All income received by the charity has been applied to the provision of the charity's aims.

### **Achievements and Performance**

During the year grants totalling £33,265 (2020 - £34,600) were made to Bethesda Mission Trust for the purposes of supporting the children's home which the trust operates in Mettupalayam, Tamil Nadu. The home which was opened in June 2013 takes new children at the start of the school year in June. As the children become young people and reach the age of 18 years or their circumstances change and they can return to their families they leave the home and each school year new children are admitted to replace those who had left. As in 2000 most of the children were required to return to their original setting (where possible) as part of the Covid-2019 prevention and control arrangements in India and food and educational resources were again distributed by the Home to the children via their families or communities. This continued until in May 2021 when the children were allowed back to the Home.

Quarterly grants are made towards the ongoing costs of the home including staffing; food and provisions; educational materials, school uniforms etc. and medical items. In addition grants go towards buildings and equipment as the home is constantly being improved to meet standards required by local inspection authorities who, it has been reported, regard the Home as a model of good care and practice in Tamil Nadu. The children and young people admitted to the home are either orphans or are severely disadvantaged by poverty or whose families are unable to support them through ill health or other circumstances. The home provides a safe and supportive caring environment

giving access to local education services and health provision which turn around the lives of those most vulnerable in this part of Tamil Nadu, India.

## **Financial Review**

The trustees are pleased to report that a total of £34,810 (2020 - £35,345) was raised in the year which enabled the charity to make grants totally £33,265 (2020 - £34,600) incurring bank transfer costs of £117. The charity has continued to benefit from a number of large donations from individuals and churches in addition to the ongoing sponsorship income in respect of 37 (36 - 2020) of the approximately 100 children at the home. The additional income was mainly used for addressing the unprecedented measures and Government directives resulting from COVID-19 which caused almost all of the children to have to return to their families and communities. After obtaining the necessary Government permission the home visited all of the children in their local communities providing them with educational materials, laptops to access online learning, food and other provisions both to them and their families. Other building plans had of course to be put on hold. No other expenditure was incurred other than online donation administration charges, incidental expenses met by the trustees personally and a fee for the independent examination of the report and accounts.

The main focus of fundraising continues to be to attract sponsorships for individual children of usually £24 per month and in 2021 £11,913 was received in this respect (2020 - £11,484) including gift aid of £1,966 (2020 - £2,501) from 37 sponsors (36 in 2020). We were pleased to receive ongoing support from trusts which made donations totalling £13,634 (2020 £15,360); from churches £7,753 (2020 £4,813) and one-off donations from individuals of £1,510 (2020 £4,227) including gift aid of £276 (2020 £808), many of these donations again being in response to the COVID-19 situation.

A small surplus of £1,428 was made in the year (2020 - £274) increasing the funds carried forward to £6,198 (2020 - £4,770). Unrestricted income relates to gift aid.

## **Risk Management**

The trustees have a duty to identify and review the risks to which the Charity is exposed and at their meetings they carry out this duty and ensure appropriate controls are in place and any necessary action is taken to mitigate such risks.

## **COVID -19**

In accordance with SORP recommendations the impact of the unprecedented emergency measures being taken to reduce the spread of the Covid-19 pandemic has been assessed as part of the charity's risk management of significant post balance sheet events.

The 'going concern' issue does not affect the charity as regards its income and grant giving as grants are limited to the available funds which have been raised although no doubt these will be affected over time as jobs and earnings of some supporters are threatened.

The plight of the charity's beneficiaries however has been significantly affected. Bethesda Children's Home is situated in Tamil Nadu where, as in many parts of the world, the schools were closed during the peak of the pandemic. The Government instructed that children must be returned to their families or communities even though they were struggling with extreme hardship even before the Covid crisis. Five of the children had nowhere to go and remained at the Bethesda Home. Some staff had been laid off at the home but some of those remaining continued to receive permission to travel to the remote villages of the children to distribute food and to provide books and laptops to support on-line learning. This was how it was expected the home was to continue to support the children until schools were re-opened which thankfully occurred in May 2021 when children were welcomed back and new children were admitted some from other homes which had been forced to close.

## **Reserves**

The trustees believe that only minimal reserves are necessary as the aim is to distribute all available funds in the form of grants on a quarterly basis. Expenditure other than grants made is minimal as incidental expenses are met by the trustees personally.

## **Plans for Future**

We will continue to seek to increase the number of child sponsorships as our first priority as this will provide long term sustainable income to secure the future of the children's home. In addition, we will seek other funding from trusts and individuals for improvements to the home; run fundraising events and encourage others to do so as well; and develop our web-site and social media platforms to raise awareness of the charity and the vulnerable children we are endeavouring to support.

## **Structure, Governance and Management**

The charitable company is governed by its Memorandum and Articles of Association incorporated on 6<sup>th</sup> December 2012. The charity commenced

operations on 1<sup>st</sup> January 2013 and was registered with the Charity Commission on 16<sup>th</sup> August 2013. The trustees usually meet four times a year, online in the present circumstances, and are responsible for the day to day operations of the charity. New trustees are selected and appointed on the recommendation of existing trustees on the basis of relevant skills.

Training is provided by fellow trustees and through the various Charity Commission publications and guidance notes for trustees.

The company has taken advantage of the small companies' exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

### **Statement of Trustees' responsibilities**

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' 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 which 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 for that period. 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;
- 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 charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Statement FRS 102. 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.

The Trustees are also for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Signed on behalf of the charity's trustees/directors**

C Parsons

J R Eke

Christopher Parsons  
Chairman

John Eke  
Treasurer

## **Reference and Administration**

The Directors of the charitable company (the Charity) are its Trustees for the purpose of charity law and in the report are referred to as Trustees.

### **Trustees**

Christopher Parsons

Chairman

John Eke Treasurer

Duncan House

Linda Eke

Sarah Elizabeth Thomas

Steven McConnell Russell

Nicki Torrance

**Company No. 08321768 (England and Wales)**

**Charity No. 1153449**

**Registered Office**

92 Mina Road  
London SE17 2QS

**Bankers**

Co-operative Bank plc  
Delf House  
PO BOX 250  
Skelmersdale  
WN8 6WT

**Bethesda Children's Foundation**

**Statement of Financial Activities**

**For the Year Ended 31 December 2021 (2020 comparatives for all Funds are shown in the notes to these accounts)**

<b>Funds</b>	<b>Unrestricted Funds</b>		<b>Restricted Total Funds</b>		<b>Total Funds</b>	
	<b>£</b>	<b>£</b>	<b>2021</b>	<b>2020</b>	<b>£</b>	<b>£</b>

**Income and Endowments from:**

Donations and legacies		<b>2,242</b>	<b>32,568</b>	<b>34,810</b>
<b>35,345</b>				
Charitable Activities		-	-	-
Investments		-	-	-
<b>Total</b>		<b>2,242</b>	<b>32,568</b>	
<b>34,810</b>	<b>35,345</b>			
<b>Expenditure:</b>				
Charitable activities		<b>814</b>	<b>32,568</b>	<b>33,382</b>
<b>35,071</b>				
<b>Total</b>		<b>814</b>	<b>32,568</b>	
<b>33,382</b>	<b>35,071</b>			
<b>Net Income (Expenditure)</b>		<b>1,428</b>	-	<b>1,428</b>
<b>274</b>				
<b>Transfers between funds</b>		-	-	-
<b>-</b>				
<b>Net Movement in Funds</b>		<b>1,428</b>	-	<b>1,428</b>
<b>274</b>				
<b>Reconciliation of Funds:</b>				
<b>Total Funds brought forward</b>		<b>4,770</b>	-	
<b>4,770</b>	<b>4,496</b>			
<b>Total Funds carried forward</b>		<b>6,198</b>	-	
<b>6,198</b>	<b>4,770</b>			

**This SOFA incorporates an Income and Expenditure account as required under the Companies Act 2006.**

**Bethesda Children's Foundation  
Statement of Financial Position as at 31 December 2021**

	£	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible assets			-
<b>Current Assets</b>			
Debtors	2,466		
Cash at bank		<u>3,732</u>	
			6,198
<b>4,770</b>	—		
<b>Creditors</b>			
Amounts falling due within one year			-
-			
<b>Total Current Liabilities</b>			-
-			
<b>Net Current Assets</b>			
<b>6,198</b>	<b>4,770</b>		
<b>Total Assets less Current Liabilities</b>			<b><u>6,198</u></b>
<b><u>4,770</u></b>			
<hr/>			
<b>Represented by Funds and Reserves:</b>			
<b>Restricted Funds</b>			-
<b>Unrestricted Funds</b>			
General Funds			6,198
<b>4,770</b>			
<b>Total Charity Funds</b>			<b><u>6,198</u></b>
<b><u>4,770</u></b>			

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard FRS 102.

For the year ending 31/12/2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the trustees/directors on 12<sup>th</sup> September, 2021 and are signed on their behalf by;

C Parsons

J R Eke

Christopher Parsons (Chairman)

John Eke (Treasurer)

**Bethesda Children's Foundation**  
**Notes to the Financial Statements**  
**Year Ended 31<sup>st</sup> December 2021**

**Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102, and comply with the Companies Act 2006 and with the charitable company's Memorandum and Articles of Association.

**Income**

Income from donations and grants, including capital grants, is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for a particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in income as restricted funds when receivable.

**Grant making**

The company focuses its fundraising and grant making in supporting Bethesda Mission Trust as set out in the trustees' report. Further information is provided on the company's web-site [www.bethesdachildren.org](http://www.bethesdachildren.org)

**Depreciation**

Major expenditure on tangible fixed assets costing over £500 will be capitalised. The cost of other items is written off as incurred.

**Taxation**

The company is a charity within the meaning of section 505 of the Income and Corporation Taxes Act 1988. Accordingly the company can claim relief from taxation in respect of income or capital gains received, to the extent that such income or gains are applied to exclusively charitable purposes.

**Debtors**

Debtors relate to outstanding gift aid claims for 2020 and 2021.

**Bethesda Children's Foundation**  
**Comparative figures for all Funds are shown in the Statement of**  
**Financial Activities for 2020 as follows:**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>2020 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	2,769	32,576	35,345
Charitable activities	-	-	-
Investments	-	-	-
<b>Total</b>	<b>2,769</b>	<b>32,576</b>	<b>35,345</b>
<b>Expenditure</b>			
Charitable activities	2,494	32,577	35,071
<b>Total</b>	<b>2,494</b>	<b>32,577</b>	<b>35,071</b>
<b>Net Income (Expenditure)</b>	<b>274</b>	<b>-</b>	<b>274</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>	<b>274</b>	<b>-</b>	<b>274</b>
<b>Reconciliation of funds:</b>			
<b>Total funds brought forward</b>	<b>4,496</b>	<b>-</b>	<b>4,496</b>

<b>Total funds carried forward</b>	<b>4,770</b>	<b>-</b>	<b>4,770</b>
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**This SOFA incorporates an Income and Expenditure account as required under the Companies Act 2006.**

**Bethesda Children's Foundation**  
**INDEPENDENT EXAMINER'S REPORT to the Trustees of Bethesda**  
**Children's Foundation**

I report on the accounts of the company and charity for the year ended 31 December 2021, which are set out on pages 8 to 9 which have been prepared on the basis of the accounting policies set out on page 10.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

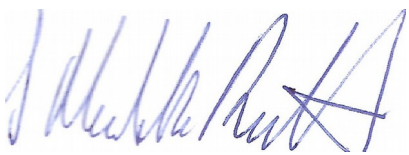
1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



28 October 2021  
Sue Monckton-Rickett  
FCCA  
21 School Lane

Lawford  
Manningtree  
Essex CO11 2HZ