

Company No. 08321768

Charity No. 1153449

Bethesda Children's Foundation
Trustees' Report and Accounts
for the Year Ended 31st December 2021

Trustees' Annual Report	3-4
Statement of Trustees' Responsibilities	5-6
Reference and Administration	7
Statement of Financial Activities	8
Statement of Financial Position	9
Notes to the financial statements	10-11
Independent Examiners Report	
12	

Bethesda Children's Foundation

Trustees' Annual Report

The trustees have pleasure in presenting their report and financial statements for the year ended 31st 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 6th December 2012. The charity commenced

operations on 1st January 2013 and was registered with the Charity Commission on 16th 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

Treasurer

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)

Funds	Unrestricted Funds		Restricted Funds	Total Funds
	2021	2020	2021	2020
	£	£	£	£

Income and Endowments from:

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

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

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 12th 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 31st 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

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:

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

Total funds carried forward	4,770	-	4,770
------------------------------------	--------------	----------	--------------

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:

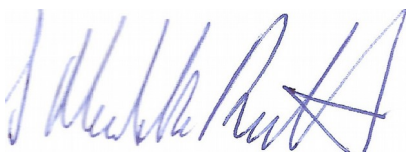
1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

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