

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 6TH APRIL 2021**

**HOPE OF BETHESDA**

**CHARITY REGISTRATION No: 1182968**

Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS

# **HOPE OF BETHESDA**

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# HOPE OF BETHESDA

## LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1182968
<b>DATE OF REGISTRATION</b>	15th April 2019
<b>START OF FINANCIAL YEAR</b>	7th April 2020
<b>END OF FINANCIAL YEAR</b>	6th April 2021
<b>TRUSTEES AS AT 6TH APRIL 2021</b>	Brook McCallum Catherine Boag Robert Wicks Tracy Garnsey

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

<b>LEGAL STATUS</b>	Unincorporated Charity
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<b>GOVERNING INSTRUMENT</b>	Trust Deed Dated 10th March 2018
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### OBJECTS

The Charity's objects shall be to apply the Trust funds to or for such Charities or Charitable purposes as the Trustees shall from time to time decide and in particular (but without prejudice to the generality of the foregoing: a) To further the education (including social and physical training) of Children aged 19 or younger and of public in India and elsewhere. b) The Charitable relief of need and sickness and the distress caused thereby amongst the public in India and elsewhere.

<b>REGISTERED ADDRESS</b>	7 Fields Oak Blandford Forum Dorset DT11 7PP
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<b>PRIMARY BANKERS</b>	Barclays Bank Plc 1 Churchill Place London E14 5HP
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<b>INDEPENDENT EXAMINERS</b>	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS
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## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Hope of Bethesda on the accounts for the year ended 6th April 2021 set out on pages 7 to 14.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

### Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

W.M Hall LLB  
Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS



Date: 4th February 2022

# HOPE OF BETHESDA

## TRUSTEES' REPORT FOR THE YEAR ENDED 6TH APRIL 2021

### Objectives and activities

a) To further the education (including social and physical training) of children aged 19 or younger and of the Public in India and elsewhere.

b) the charitable relief of need and sickness and the distress caused thereby amongst the Public in India and elsewhere.

1. As in previous years, the main activities undertaken during the year have been the raising and administering of funds within the UK and making grants to the Bethesda Project, through the Kalvarayan Hills Agricultural Development Association. These grants have been used for the development and support of education through the Gnana Deepam Matriculation School.

The grants have been focused in key areas:-To provide scholarships. Education scholarships were issued to children of poor families in the area. Emphasis is given to supporting the education of girls. Cultural expectation is that older girls within a family are over-looked, with priority being given to younger brothers if fees can only be raised for one child. Scholarships are given for girls, to try and combat this inequality. Some support was also given for further education at university and college for three young women and seven young men from the school. This covered their tuition fees as well as travel and living expenses.

a) Scholarships are awarded, where appropriate, for tuition fees, transport fees, school uniforms, text books, notebooks and other necessary equipment. Scholarships are also granted for hostel boarding fees, college and university fees plus associated living expenses. Priority for scholarships is given primarily to girls. Each girl receives a full scholarship. Although a similar number of boys also receive scholarships, these are at a significantly reduced level.

b) To help subsidise staffing and running costs for the school. The rural catchment area of the school is very poor and the majority of families would otherwise be unable to afford the quality education supplied by the school. Our grants towards the fees help to keep education accessible for more in the community, whilst upholding the quality and breadth of the education, in a safe environment.

c) To upgrade facilities. As with all schools in India, Gnana Deepam Matriculation School has to comply with government regulations. Work has continued creating a new floor level to an existing school building, to accommodate new Science Laboratories, with separate facilities for Physics, Chemistry and Biology tuition at the equivalent of A level.

d) Hostel improvements. The hostel houses children from the most distant parts of the catchment area, who stay as boarders during term time, because daily travel distances are too great. The school serves 69 villages, some of which are very remote. 7 buses are in operation every day to collect and return the children to and from school. Grants are made to supplement the fees paid by the poorer families.

e) The hostel is also a more permanent home for orphans and children from extremely impoverished families. For these children in the home, the grants are used to pay for their full-time care and for their education, right through from kinder garden to university or further training.

f) Medical costs. From time to time it is necessary to give financial assistance to cover medical treatments for poor pupils.

### Achievements and performance

Due to the Covid pandemic, the Indian government instructed the closure of all schools from March 2020 and through the rest of that financial year ending 31st March 2021. During the financial year April 2020 to March 2021 there were no students on the school campus or in the hostel.

Online schooling commenced in July 2020 and continued up until March 2021. (It was in fact continued until Oct 2021.) This required some financial outlay, for the computer hardware and software as well as training. A new internet broadband connection was purchased, as well as computers, cameras, and necessary wiring.

The school staff were able to use Google Classroom as the platform, and it worked extremely well. They were able to conduct online live classes, upload videos, set assignments and tests. Teachers were able to give feedback and communicate with parents.

Of the approx 600 students enrolled in school in classes 1 to 12, over 500 attended online classes. For the 150 kindergarten students, short videos were produced to keep them in touch with school and some basic education.

## HOPE OF BETHESDA

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 6TH APRIL 2021

It was not necessary to layoff any staff, due to external international support. Without this support the school would have had to close down for the remainder of the school year. However, the school was able to continue online, which benefited both the students and the staff.

Although there were no in-person classes, the fees still needed to be paid for all the students attending on line. All those pupils who were on the scholarship programme had their fees paid, as well as any other expenses relating to internet data charges. In some cases where families struggled to have their children home and care for their needs, some in kind provisions were provided.

The Hope of Bethesda Charity has its own website to publicise itself and make it easier for the general public to make donations in various ways. It is also promoted via social media, word of mouth and visits to organisations in the UK by staff working in the project in India. The Facebook page for the Charity was not able to post the usual regular updates to maintain contact, communicate information and profile the primary project we support, due to the limitations imposed by Covid restrictions. The Charity has been able to issue grants as detailed above, to help support the provision of high quality education for the area, with particular regard to the education of impoverished children from pre-school age through to 19 year old pupils and beyond. Particular emphasis has again been given to supporting the education of girls.

The trustees have paid due regard to the guidance issued by the Charity Commission on public benefit and believe it is self-evident from the grants described above that this requirement has been fully satisfied. The public benefit is for the people of India. The key areas of public benefit are the support of quality education made accessible to groups otherwise excluded, helping children aspire to achieve and attain goals that would otherwise be impossible. The ultimate success of the education is evidenced by the return of some former pupils as fully qualified teachers to join the school staff.

#### Financial Review

The Charity is currently run by volunteers, with no paid staff and minimum overhead costs. As such, the general policy is to ensure that we maintain a minimum small balance of £500 in the charity's account to cover any unexpected administrative expenditure. The Trustees will also ensure that any grants made will comply with this principle. However, if these circumstances change, the Trustees will introduce a more detailed Reserves Policy.

#### Trustees' Responsibilities

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the trust deed 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, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. 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.

Approved by the Trustees on 4th February 2022

Signed on their behalf by Trustee C.A. Boag

Printed Name:

C. A. BOAG

# HOPE OF BETHESDA

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 6TH APRIL 2021

	Notes	Unrestricted Fund £	Designated Fund £	Restricted Fund £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations, Legacies & Grants	3a	30,338	-	10,327	40,665	17,680
<b>TOTAL INCOME</b>		<b>30,338</b>	<b>-</b>	<b>10,327</b>	<b>40,665</b>	<b>17,680</b>
<b>EXPENDITURE ON:</b>						
Charitable Activities	4a	5,344	-	-	5,344	19,849
Governance Costs	4b	650	-	-	650	-
<b>TOTAL EXPENDITURE</b>		<b>5,994</b>	<b>-</b>	<b>-</b>	<b>5,994</b>	<b>19,849</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>24,344</b>	<b>-</b>	<b>10,327</b>	<b>34,671</b>	<b>(2,169)</b>
Total Funds Brought Forward		(6,674)	-	9,740	3,066	5,235
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>17,670</b>	<b>-</b>	<b>20,067</b>	<b>37,737</b>	<b>3,066</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

# HOPE OF BETHESDA

## BALANCE SHEET AS AT 6TH APRIL 2021

	Notes	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 06-Apr-21 £	Total 06-Apr-20 £
<b>Fixed Assets</b>						
Tangible Assets	2	-	-	-	-	-
<b>Current Assets</b>						
Cash at Bank and in Hand	7	18,320	-	20,067	38,387	3,066
Debtors & Prepayments	8	-	-	-	-	-
<b>Total Current Assets</b>		<b>18,320</b>	<b>-</b>	<b>20,067</b>	<b>38,387</b>	<b>3,066</b>
<b>Creditors: amounts falling due within one year</b>	9	650	-	-	650	-
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>17,670</b>	<b>-</b>	<b>20,067</b>	<b>37,737</b>	<b>3,066</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>17,670</b>	<b>-</b>	<b>20,067</b>	<b>37,737</b>	<b>3,066</b>
<b>Creditors: Long Term Liabilities</b>	10	-	-	-	-	-
<b>NET ASSETS/(LIABILITIES)</b>		<b>17,670</b>	<b>-</b>	<b>20,067</b>	<b>37,737</b>	<b>3,066</b>
<b>Funds of the Charity</b>						
General Funds		17,670	-	-	17,670	(6,674)
Designated Funds	5	-	-	-	-	-
Restricted Funds	6	-	-	20,067	20,067	9,740
<b>Total Funds</b>		<b>17,670</b>	<b>-</b>	<b>20,067</b>	<b>37,737</b>	<b>3,066</b>

Approved by the Trustees on 4th February 2022

Signed on their behalf by Trustee C.A. Boag

Printed Names:

C. A. BOAG



# HOPE OF BETHESDA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 6TH APRIL 2021

### 1. ACCOUNTING POLICIES

#### **Basis of Preparation & Assessment of Going Concern**

##### **Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

##### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

#### **Incoming Resources**

##### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

##### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

##### **Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### **Donations and Membership Fees**

Donations and membership fees are made to the Regional Centre in Luxembourg and the International HQ in Takayama, Japan. These Centres provide support for the activities in England and Wales through teachers and training material, and members in England and Wales pay regular visits to these other Centres.

##### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

##### **Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

##### **Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

##### **Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### **Volunteer Help**

The value of any voluntary help received is not included in the accounts.

##### **Investment Income**

This is included in the accounts when receivable.

# HOPE OF BETHESDA

## NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 6TH APRIL 2021

### 1. ACCOUNTING POLICIES (continued)

#### Expenditure and Liabilities

##### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

##### Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

##### Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

##### Unrestricted Funds

Unrestricted funds can be used for the general objectives of the charity. The movements of the unrestricted funds are given in the Statement of Financial Activities.

##### Restricted Funds

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of a special appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Designated Funds

Designated Funds are funds set aside by the trustees from the unrestricted general funds which have been ring fenced for particular purposes or projects.

##### Stock

Stock consists of item purchased in order to generate profits to further the Charity's objects. Stock represents the unsold reading materials purchased from Japan and are valued at the lower of costs or net realisable value.

##### Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

##### Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Equipment Cost	25% - Straight Line Basis
Furniture & Fixture	25% - Straight Line Basis

### 2. TANGIBLE FIXED ASSETS

The Charity held no fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

6th April 2021 : None  
6th April 2020 : None

# HOPE OF BETHESDA

## NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 6TH APRIL 2021

### 3. INCOME AND ENDOWMENTS

	Notes	Unrestricted Fund £	Designated Fund £	Restricted Fund £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>a) Donations, Legacies &amp; Grants</b>						
Gifts & Grants		30,338	-	10,327	40,665	17,680
		<b>30,338</b>	<b>-</b>	<b>10,327</b>	<b>40,665</b>	<b>17,680</b>

### 4. EXPENDITURE ON:

		Unrestricted Fund £	Designated Fund £	Restricted Fund £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>a) Charitable Activities</b>						
Bank Charges		344	-	-	344	314
Gifts & Grants		5,000	-	-	5,000	19,535
		<b>5,344</b>	<b>-</b>	<b>-</b>	<b>5,344</b>	<b>19,849</b>

### **b) Governance Costs**

Independent Examiner's Fee	9	650	-	-	650	-
		<b>650</b>	<b>-</b>	<b>-</b>	<b>650</b>	<b>-</b>

# HOPE OF BETHESDA

## NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 6TH APRIL 2021

### 5. DESIGNATED FUNDS

The Charity held no Designated Funds during this or the previous financial year.

### 6. RESTRICTED FUNDS

#### CURRENT FINANCIAL YEAR

	Balance 07-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 06-Apr-21 £
Agricultural Training	400	200	-	-	600
Building Fund	1,873	-	-	-	1,873
Education Scholarship	6,374	8,262	-	-	14,636
Further Education Sponsorship	1,093	1,865	-	-	2,958
	<b>9,740</b>	<b>10,327</b>	<b>-</b>	<b>-</b>	<b>20,067</b>

#### PREVIOUS FINANCIAL YEAR

	Balance 07-Apr-19 £	Income £	Expenditure £	Transfers £	Balance 06-Apr-20 £
Agricultural Training	200	200	-	-	400
Building Fund	1,600	273	-	-	1,873
Education Scholarship	2,224	8,150	4,000	-	6,374
Further Education Sponsorship	-	2,093	1,000	-	1,093
	<b>4,024</b>	<b>10,716</b>	<b>5,000</b>	<b>-</b>	<b>9,740</b>

The Restricted Funds held are wholly represented by the Charity's cash reserves.

# HOPE OF BETHESDA

## NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 6TH APRIL 2021

### 7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 06-Apr-21 £	Total 06-Apr-20 £
Cash at Bank and in Hand	18,320	-	20,067	38,387	3,066
	<b>18,320</b>	<b>-</b>	<b>20,067</b>	<b>38,387</b>	<b>3,066</b>

### 8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 06-Apr-21 £	Total 06-Apr-20 £
Sundry Debtors	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 9. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 06-Apr-21 £	Total 06-Apr-20 £
Independent Examiner's Fee	650	-	-	650	-
	<b>650</b>	<b>-</b>	<b>-</b>	<b>650</b>	<b>-</b>

### 10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

### 11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 06-Apr-21 £	Total 06-Apr-20 £
Tangible Fixed Assets	-	-	-	-	-
Net Current Assets	17,670	-	20,067	37,737	3,066
Long Term Liabilities	-	-	-	-	-
<b>TOTAL FUNDS</b>	<b>17,670</b>	<b>-</b>	<b>20,067</b>	<b>37,737</b>	<b>419,392</b>

# **HOPE OF BETHESDA**

## **NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 6TH APRIL 2021**

### **12. STAFF COSTS AND NUMBERS**

The Charity employed no members of staff during this or the previous financial year.

### **13. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them (2019/20:None).

### **14. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

### **15. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

### **16. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.