

Charity Registration No. 1186775

**BEHOLD YOUR MOTHER (JN 19:27) FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

BEHOLD YOUR MOTHER (JN 19:27) FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)
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BEHOLD YOUR MOTHER (JN 19:27) FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Joseph Foroma Harmless Pamburai
Patron	Bishop Raymond Tapiwa Mupa, CSsR, Diocese of Chinhoyi, Zimbabwe
Charity number	1186775
Principal and registered address	7 Ellie Close Stanford-Le-Hope SS17 0GZ
Bankers	Barclays Bank PLC Leicester LE87 2BB

BEHOLD YOUR MOTHER (JN 19:27) FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT
FOR THE YEAR 31 MARCH 2024

The Trustees present their report and financial statements of the charity FOR THE YEAR ENDED 31 MARCH 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the unaudited financial statements and comply with the Charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Behold Your Mother (Jn 19:27) Foundation is an independent charity, whose charitable objectives, as set out in its constitution is to advance the Catholic Religion, mainly but not exclusively, in Chinhoyi, Zimbabwe for the benefit of the public through the provision of grants, bursaries or scholarships for:

- Religious ceremonies, the saying of Mass, conducting pastoral work, visiting the sick and administering the sacraments to the sick and dying;
- Provision of education for persons under 25 years to enable their full mental, physical, moral and spiritual development;
- The relief of poverty, distress, sickness and hardship among poor people.

Public benefit

The Trustees have taken account of the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, planning future activities, and considering how these activities will achieve Behold Your Mother (Jn 19:27)'s charitable aims and objectives. The Trustees have considered this matter and concluded that:

- aims of the Charity continue to be charitable;
- aims give identifiable benefits to the charitable sector and to the individuals in need;
- benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- there is no detriment or harm arising from the aims or activities.

In the achievements and Performance section below, we outline how we meet those objectives:

Achievement and performance

Key achievements and performance during the year ending 31 March 2024 are as follows:

- a) Holy Masses and Spiritual talks - the fundamental objective of Behold Your Mother (Jn 19:27) Foundation is the "advancement of the Catholic religion". During the year, the Charity organised Holy Masses to pray for the community's sick and bereaved families and for spiritual guidance in the delivery of the Charity's work.

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- b) The Spiritual Journal - A key output is the highly popular regular online Journal and which coincide with major Feasts and Holy Days of Obligation of the Catholic liturgical calendar. The purpose of the Spiritual Journal is to evangelise and place the work of the Charity in its core spiritual context. The Journal is published on the Charity's website and is accessible free of charge. The Journal is also shared globally through various social media platforms including Facebook.
- c) Clothing, books and other items for the needy in the society - Four 'drum' loads of items were despatched to assist the needy in Zimbabwe. The consignment included:
 - i. Hymn books, Clergy vestments, stoles and chasubles for the major seminary in Zimbabwe;
 - ii. Secondary school textbooks;
 - iii. Adult and children's clothing items;
- d) Clean water to the community at Driefontein Orphanage - 70 metre deep borehole for a children's orphanage looking after 28 children aged 6 months to 18 years. The borehole was sunk within the grounds of the children's home providing ready access and security to the children. The large quantity of water is also be used to sustain all year-round organic vegetables for the children's home.

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TRUSTEES' REPORT
FOR THE YEAR 31 MARCH 2024

Financial review

The results for the year and the Charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £2,879 (2023: £3,404) of which £2,593 (2023: £2,628) was restricted, and expenditure of £1,554 (2023: £2,549) of which £1,554 (2023: £1,928) was restricted. There was an operating surplus of £1,039, (2023: £855).

At 31 March 2024 the Charity had total assets of £2,913 (2023: £1,588) of which £2,112 (2023: £1,073) was restricted.

Reserves Policy

The Trustees adopt a reserves policy to reflect the state of development of the charity, financial commitments made to date, and the risk associated with the continuation of income generation going forward. The Trustees have established an unrestricted reserves policy with a reserves level set at £250. This level would allow the Board to cover the costs of winding down, should revenues not continue. The Board will continue to review the level of reserves on an ongoing basis, in line with the charity's commitments and key risks.

Risk management

The Trustees conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Structure, governance and management

Behold Your Mother (Jn 19:27) is a Charitable Incorporated Organisation (CIO) established by constitution on 05 December 2019. The following Trustees who served during the year and up to the date of the signature of the financial statements were:

Joseph Foroma (Chair)

Harmless Pamburai

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TRUSTEES' REPORT
FOR THE YEAR 31 MARCH 2024

Organisation

The governance of the Charity is the responsibility of the Board of trustees, which takes decisions on the strategic leadership of the organisation by democratic majority vote at its general meetings, which take place quarterly. Trustees serve on average, a term of 3 years with terms of office staggered to ensure continuity.

Induction and training

As part of their induction, all new trustees are offered formal induction meetings with the Chairman and the Treasurer. They also receive a pack of papers on the work of the Charity containing recent board papers and Charity Commission guidance on trustee responsibilities.

Related parties

There are no related parties to the way in which the Charity carries out its business and objectives.

Statement on Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Behold Your Mother (Jn 19:27) is registered with the Fundraising Regulator and complies fully with their code of practice. In 2023/24, we received no complaints or feedback that needed to be escalated to the Fundraising Regulator.

Plans for the future

The Charity has a business plan for the years 2025/26 that contains the agreed strategies and actions required to deliver its strategic objectives. Given the predicted continuation of the current poor financial environment this plan has been drawn up to develop the Charity's enterprise capability. This will require the Charity to sustain itself and becoming less reliant on donations income.

The trustees' report was approved by the Trustees



Joseph Foroma
Chair of Trustees
Date: 31 January 2024

BEHOLD YOUR MOTHER (JN 19:27) FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare accounts 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 year.

In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Statement of Recommended Practice;
- "Accounting and Reporting by Charities" (the Charities' SORP);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping sufficient records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

The trustees' report was approved by the Board of Trustees.



Joseph Foroma
Chair of Trustees
Date: 31 January 2024

BEHOLD YOUR MOTHER (JN 19:27) FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income from:							
Donations	3	286	1,123	1,409	150	2,628	2,778
Charitable activities	4	-	1,470	1,470	626	-	626
Total income		286	2,593	2,879	776	2,628	3,404
Expenditure on:							
Charitable activities	5	-	1,554	1,554	621	1,928	2,549
Total expenditure		-	1,554	1,554	621	1,928	2,549
Net income/(expenditure)		286	1,039	1,325	155	700	855
Net movement in funds		286	1,039	1,325	155	700	855
Reconciliation of funds:							
Total funds brought forward		515	1,073	1,588	360	373	733
Total funds carried forward		801	2,112	2,913	515	1,073	1,588

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 11 to 14 form part of these financial statements.

BEHOLD YOUR MOTHER (JN 19:27) FOUNDATION
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BALANCE SHEET
AS AT 31 MARCH 2024

	2024 £	2023 £
Current assets		
Cash at bank	2,913	2,443
Total assets	2,913	2,443
Total funds of the charity		
Restricted funds		
Income from charitable activities	2,112	1,773
Unrestricted funds		
General funds	801	670
Total funds	2,913	2,443

The financial statements of Behold Your Mother (Jn 19:27) Foundation were approved and authorised for issue by the Trustees on 31 January 2024 and signed on their behalf by:



Joseph Foroma
Chair of Trustees

BEHOLD YOUR MOTHER (JN 19:27) FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024		2023
	£		£
Cash flows from operating activities			
Net cash generated/(used) in operating activities	1,325		855
Change in cash and cash equivalents in the year	1,325		855
Cash and cash equivalents at the beginning of the year	1,588		733
Cash and cash equivalents at the end of the year	2,913		1,588

BEHOLD YOUR MOTHER (JN 19:27) FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies

Behold Your Mother (Jn 19:27) Foundation is a Charitable Incorporated Organisation registered with the Charities Commission in England and Wales, United Kingdom, (charity number 1186775, company registration number CE019887).

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and applicable company and charity law in the UK.

The financial statements are prepared in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Public benefit

The Charity is a public benefit entity under FRS102.

1.3 Going concern

The trustees have reviewed the financial position and future plans for the Charity and have identified no material uncertainties that cast doubt on the charity's ability to continue its activities for the foreseeable future. Accordingly, the Trustees continue to adopt a going concern basis in preparing the financial statements.

1.4 Incoming resources

Incoming resources are recognised in full in the Statement of Financial Activities when entitlement can be demonstrated, receipt is probable and the amount can be reliably measured.

Income is deferred only when the Charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be used in a future accounting period.

Gifts in kind are recognised in the Statement of Financial Activities as income at the fair value of the goods, services or assets gifted at the date of the gift.

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1.5 Expenditure

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure includes attributable input VAT which cannot be recovered. (all expenditure is shown inclusive of irrecoverable VAT)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.7 Fund accounting

Unrestricted funds represent funds which are expendable at the discretion of the trustees for the furtherance of the objects of the charity. Designated funds are unrestricted funds that the trustees have allocated to particular projects for the time being.

Restricted funds represent funds which are allocated by the donor for specific purposes. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs where this is allowed by the donor.

2. Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There were no critical accounting estimates or judgements made in preparing these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3. Donations

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
General donations	286	270	556	150	1,269	1,419
Child sponsorship	-	1,113	1,113	-	1,359	1,359
	286	1,383	1,669	150	2,628	2,778

4. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Merchandise	-	-	0	626	-	626
Events	-	1,200	1,200	-	-	0
	0	1,200	1,200	626	0	626

5. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Grants and development projects	-	1,545	1,545	-	1,180	1,180
Events and sponsorship	-	-	0	126	748	874
Merchandise	-	-	0	495	-	495
Overheads	-	9	-	-	-	-
	0	1,554	1,545	621	1,928	2,549

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6. Taxation

The Charity is not liable to income tax or corporation tax on income derived from its charitable activities. All of its income falls within the various exemptions available to registered charities.

7. Trustees

None of the Trustees (or any persons connected with them) receive any remuneration or benefits from the Charity during the year.

8. Employees and volunteers

There were no employees during the year.

9. Related party transactions

There were no related party transactions during the year.