

THE BETHANY PROJECT (TANZANIA) UK

England & Wales · Charity number 517995

Details

Other names	NORTHERN EVANGELICAL TRUST, N E T
Status	Registered
Legal form	Other
Registered	1986-10-06
Register	View on the Charity Commission register

Contact

Address	11 Ash Street Oswaldtwistle Accrington BB5 3LN
Phone	07913522883
Email	graham@pountain.net
Website	www.bethanyfamily.net

Activities

Objects: TO PROMOTE THE CHRISTIAN RELIGION BY:- A. PROVIDING FINANCIAL AND OTHER SUPPORT FOR PERSONS WHO ARE TRAINING TO BECOME OR ARE ALREADY ENGAGED IN FULL TIME PASTORAL AND EVANGELICAL WORK OF A CHRISTIAN NATURE. B. PROMOTING THE CHRISTIAN FAITH AMONG SCHOOL CHILDREN. C. WORKING ALONGSIDE VICARS AND MINISTERS AND ELDERS OF ANY CHRISTIAN CHURCH IN FURTHERING THE CHRISTIAN FAITH. (FOR FURTHER DETAILS SEE DECLARATION OF TRUST DATED 22.8.86).

Activities: As per existing Trust deed. Activity is now focussed on providing grants to run the Bethany Orphanage in Tanzania for the welfare of children who were once either orphaned, abandoned or abused and providing education where possible.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Tanzania
- Cumbria
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£219,027	£217,704	-	-
2024-03-31	£201,790	£190,902	-	-
2023-03-31	£164,458	£199,126	-	-
2022-03-31	£191,634	£227,765	-	-
2021-03-31	£229,437	£220,294	-	-

Trustees

Name	Role	Appointed
GRAHAM JOHN POUNTAIN	Chair	
David Borland OBE		2011-05-30
David Daniel Shaw		2025-02-22
HEATHER ELAYNE JEFFERY		2011-06-18
PAUL POUNTAIN		2013-05-30

Accounts

THE BETHANY PROJECT (TANZANIA) UK

REPORT AND ACCOUNTS

YEAR ENDED 31ST MARCH 2025

THE BETHANY PROJECT (TANZANIA) UK
REPORT AND ACCOUNTS - 2025

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THE BETHANY PROJECT (TANZANIA) UK**TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2025**

The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31st March 2025.

Trustees and officers

The Trustees listed below served during the year:

Mr G Pountain

Mrs H Jeffery

Mrs I Jones (resigned Nov 2024)

Mr D Borland OBE

Mr P Pountain

Mr D Shaw (apptd Mar 2025)

The Treasurer throughout the period was Mr D Borland OBE.

Charitable objects

The charity was established in 1986 with the original object being to provide financial and other support for persons who are training to become or are already in full time pastoral and evangelical work of a Christian nature; to promote the Christian faith among school children and to work alongside ministers and elders of any Christian church in furthering the Christian faith.

Thereafter the Bethany project was established with its aims of helping the most under privileged, deprived and vulnerable members of society, especially orphaned children.

In 2011 the Charity changed its name to emphasise that its prime purpose was to support the Bethany Children's Home based in Tanzania and its young people.

Structure, Governance and Management

The trust is a registered charity, number 517995 and is constituted by Deed of Trust. The charity can be contacted at 11 Ash Street, Oswaldtwistle, Lancashire BB5 3LN.

The procedure for the appointment of new Trustees is through consultation between the existing Trustees and the charity's supporters. When new Trustees are inducted their responsibilities are made clear to them by the existing Trustees and they are furnished with relevant booklets, etc. for their information.

Activities

During the year the Charity continued to support the Children's Home and the pre and primary school in Tanzania, which is registered as a Non Government Organisation (NGO), ref 8059, and made grants of £217,192 to the NGO. The Trustees prime objective is to ensure that all the financial support is spent in the best interests of the children and that the management and day to day operations are conducted within an ethical framework which matches precisely the aims and objectives of the Charity.

To keep our supportive community engaged and informed, we host public bimonthly meetings in the UK, sharing vital updates from Tanzania and inviting questions, thus fostering transparency and accountability among our dedicated supporters who continue to fund our vital programs.

We are pleased to report that there have been no additional issues arising from the new money laundering laws. HSBC remains steadfast as the Project's banking partner, and we are committed to ensuring compliance through regular investigations

A summary of the activities over in Tanzania is given below:

Management structure - Our management structure remains robust and effective: Ms. Jesca Paulo continues in her role as Coordinator, Mwita Marco as Site Manager, and Mrs. Emmakulatha Bujiku (formerly Zephania) as Head Teacher. Our Board of Directors includes these leaders, along with former Bethany children Ms. Sophia Joseph and Ms. Fatuma Mfalme, as well as Mr. Duttu Faustine, a respected lawyer. Together, they bring extensive experience and insight to our mission.

THE BETHANY PROJECT (TANZANIA) UK

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2025

Vision for a New Secondary School for Girls - For the past decade, we have aspired to establish a Secondary School for girls, though previous governmental opposition and excessive demands created obstacles. In December 2024, our Head Teacher, Emmakulatha, reinvigorated this vision, recognizing that with ten years of exceptional results from our Primary School, we are now in a stronger position to pursue this goal. She began collecting donations from villagers, primarily in the form of cement bags, demonstrating grassroots support. However, it quickly became clear that robust backing from our UK community would be critical to transform this vision into reality. By January, we collectively agreed to initiate plans and launch a dedicated fundraising campaign. By the end of the financial year, we had raised nearly £30,000 towards an estimated total project cost of £200,000. This new school will comprise an administrative block, four classrooms, a laboratory, a library, an IT room, and a toilet block. As we conclude this financial year, we are excited to report that construction of the administrative block is already well underway.

Other building work – Beyond our ambitious new projects, we remain committed to maintaining our children's home, ensuring it is a safe and nurturing environment.

Agriculture - Our dedicated site workers and older children have actively engaged in cultivating various crops this year, significantly reducing our food expenses and fostering a sense of responsibility and achievement.

Children's Home - As of March 31st, 2025, our home is a sanctuary for 140 children (93 girls and 47 boys), many of whom reside on-site while others attend boarding schools or pursue further education.

Pre and Primary School - Enrolment figures have slightly increased this year, with a total of 403 children registered as of March 31, 2025, composed of 232 girls and 171 boys. The Trustees continue to focus on supporting the neediest families, prioritizing girls due to their vulnerable status and striving to maintain an acceptance ratio of 2:1 while admitting only one child from each family. We provide essential resources such as textbooks, exercise books, school uniforms, and daily meals—all free of charge—addressing the dire poverty in our community.

Voluntary Help

The financial statements exclude costs for voluntary help which cannot be quantified.

While our financial statements do not reflect the invaluable contribution of volunteers, their impact is immeasurable. Volunteers from diverse backgrounds offer their expertise in management, education, administration, clerical work, fundraising, and construction. Many have visited Bethany multiple times, gaining firsthand knowledge of what it takes to run the Children's Home effectively.

Trustee and Team member visits to Tanzania

Trustees and team members, G. Pountain and D. Borland, made significant visits to Tanzania during the financial year. Our Treasurer, David Borland, travelled in May/June 2024 and again in September 2024. As is customary, he conducted a thorough internal audit of our accounting systems and procedures, ensuring that every penny of the grant funds is utilized for their intended purpose. We are pleased to report that all accounts were in excellent order, with no areas identified for improvement.

David also observed teaching practices, leveraging his experience as a governor in a UK primary school. He engaged in meaningful discussions with Emmakulatha Bujiku about essential UK teaching resources, special needs provision, and active learning strategies. Once again, he underscored the critical need for well-structured policies, particularly regarding the safeguarding and well-being of our children and staff.

G. Pountain visited in April/May and again in August 2024, and he returned in January 2025. His presence was a source of encouragement and inspiration, helping to re-envision our approaches where necessary. He actively engaged with the staff and delivered English lessons, focusing specifically on pronunciation to enhance our educational offerings.

THE BETHANY PROJECT (TANZANIA) UK

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2025

Reserves and Risk Policies

Unrestricted funds are needed to ensure the continuance of the charity's work. The Trustees consider it prudent that unrestricted reserves should be sufficient:

- a) to avoid the necessity of realising fixed assets held for the charity's use;
- b) to cover four months expenditure.

At the year end unrestricted reserves were sufficient to cover this. The level of reserves is monitored and reviewed by the Trustees on a regular basis. The Trustees are assessing the major risks to which the charity is exposed and will investigate systems to mitigate exposure to these risks.

Financial Review

The income, expenditure and resulting surplus for the year, and the charity's financial position at the end of the year are shown on pages 5 and 6 of the financial statements.

Our enduring policy of keeping any administrative cost in the UK to a minimum has not changed. All Trustees, UK team members, and volunteers bear their own expenses, including travel costs, to ensure that as much funding as possible reaches our projects. The Children's Home now charges approximately £6 per day for accommodation and meals, plus transportation to and from the airport. All costs associated with the website, mailings, and organizing fundraising events are managed directly by the individuals responsible for these initiatives.

This year the Trustees and their immediate families made donations of just under £75,800 (including gift aid). In this financial year none of the above donated figure was used for volunteer expenses, ensuring that every contribution goes directly towards supporting our children's needs and enhancing their futures. During the year, we received a grant of £5,000 from 'Apple Overseas' a Family Trust Fund. No other grants were received.

Operating within a national culture that often normalizes bribery and corruption presents a formidable challenge. However, we remain steadfast in our commitment to uphold integrity while navigating interactions with authorities, employees, and others.

The Trustees are confident that, at the end of the year, the charity is well-positioned to meet its ongoing financial obligations, as our balance sheet reflects a healthy status.

We wish to express our deepest gratitude to our loyal supporters, whose steadfast commitment to funding the Children's Home and school is nothing short of transformative. Without their generous support, countless children would face unimaginable hardships in Tanzania, often without any family to rely on. We give thanks to God for the ongoing faith and generosity of all those who invest in our mission, empowering us to continue our vital work.

Signed on behalf of the Trustees on 19th January 2026

G Pountain

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G Pountain - Trustee

**REPORT OF THE INDEPENDENT EXAMINER TO
THE TRUSTEES OF THE BETHANY PROJECT (TANZANIA) UK**

I report to the trustees on my examination of the accounts of the charity for the year ended 31st March 2025 which are set out on pages 5 to 8.

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").

I report in respect of my examination of the trustees accounts carried out under section 145 of the 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.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of explanations from you as 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

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act;
- the accounts do not accord with those records; or
- the accounts do 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.

Carlton G Cooper

.....
Carlton G. Cooper, FCA

61 Woodfield Avenue
Accrington
Lancashire
BB5 2PJ

19th January 2026

THE BETHANY PROJECT (TANZANIA) UK

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2025

	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
INCOME				
Donations and legacies	189,070	29,637	218,707	201,498
Investment income – deposit interest	320	-	320	292
Fundraising	-	-	-	-
Total income	189,390	29,637	219,027	201,790
EXPENDITURE				
Charitable activities:				
Overseas travel costs	-	-	-	-
Choir flights and expenses	-	-	-	4,147
Sundry expenses	-	-	-	-
Grants made (note 3)	194,679	22,513	217,192	186,251
Bank charges	512	-	512	504
	195,191	22,513	217,704	190,902
Fundraising Costs:				
Books	-	-	-	-
Calendars, cards etc	-	-	-	-
	-	-	-	-
Governance costs:				
Sundry	-	-	-	-
Total expenditure	195,191	22,513	217,704	190,902
Net incoming /(outgoing) resources for the year	(5,801)	7,124	1,323	10,888
Total funds brought forward	126,531	-	126,531	115,643
Total funds carried forward	120,730	7,124	127,854	126,531

In 2024 income included £nil relating to restricted funds.

THE BETHANY PROJECT (TANZANIA) UK

BALANCE SHEET

31ST MARCH 2025

	Note	2025	2024
		£	£
Current assets			
Debtors		30,453	31,196
Cash at bank and in hand		97,401	95,335
		<u>127,854</u>	<u>126,531</u>
Liabilities: amounts falling due within one year			
Creditors and accruals		-	-
Net current assets		<u>127,854</u>	<u>126,531</u>
Net assets	5	<u>127,854</u>	<u>126,531</u>
FUNDS			
Unrestricted Funds	5	120,730	126,531
Restricted Funds	5	7,124	-
		<u>127,854</u>	<u>126,531</u>

Approved by the Board of Trustees on 19th January 2026 and signed on its behalf by

D Borland

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D. Borland - Trustee

THE BETHANY PROJECT (TANZANIA) UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2025

1. Accounting policies

The accounts have been prepared in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" ("the SORP") and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The particular accounting policies are described below.

a) Accounting convention

The accounts are prepared under the historical cost convention.

b) Donations

- i) Donations made under deeds of covenant and gift aid, together with the associated income tax recoverable, are recognised as income when the donation is received.
- ii) Other donations received are credited to the income and expenditure account in the period they are received.

c) Tangible fixed assets

No value is attributed to donated fixed assets.

2. Expenditure

	2025 £	2024 £
Independent Examiner's fees	- =====	- =====

3. Grants made

	2025 £	2024 £
Bethany Tanzania NGO:		
Cash grants	217,192	185,478
Assets and consumables acquired	-	773
	<u>217,192</u>	<u>186,251</u>

4. Trustees' remuneration, expenses and other transactions

No remuneration either directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person known to be connected with any trustee (2024 – Nil).

In common with most charities the Trustees make donations to the charity.

THE BETHANY PROJECT (TANZANIA) UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2025

5. Analysis of Net Assets by Fund

	Unrestricted Fund £	Restricted Fund £	Total £
Current assets	120,730	7,124	127,854
Liabilities: amounts falling due within one year	-	-	-
Fund balance	<u>120,730</u>	<u>7,124</u>	<u>127,854</u>

The restrictive fund represents donations received towards the construction of a Secondary School for use by Bethany Tanzania NGO.

Accounts

THE BETHANY PROJECT (TANZANIA) UK

REPORT AND ACCOUNTS

YEAR ENDED 31ST MARCH 2024

THE BETHANY PROJECT (TANZANIA) UK
REPORT AND ACCOUNTS - 2024

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THE BETHANY PROJECT (TANZANIA) UK**TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2024**

The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31st March 2024.

Trustees and officers

The Trustees listed below served during the year:

Mr G Pountain
Mrs H Jeffery
Mrs I Jones

Mr D Borland OBE
Mr P Pountain

The Treasurer throughout the period was Mr D Borland OBE.

Charitable objects

The charity was established in 1986 with the original object being to provide financial and other support for persons who are training to become or are already in full time pastoral and evangelical work of a Christian nature; to promote the Christian faith among school children and to work alongside ministers and elders of any Christian church in furthering the Christian faith.

Thereafter the Bethany project was established with its aims of helping the most under privileged, deprived and vulnerable members of society, especially orphaned children.

In 2011 the Charity changed its name to emphasise that its prime purpose was to support the Bethany Orphanage based in Tanzania and its young people.

Structure, Governance and Management

The trust is a registered charity, number 517995 and is constituted by Deed of Trust. The charity can be contacted at 11 Ash Street, Oswaldtwistle, Lancashire BB5 3LN.

The procedure for the appointment of new Trustees is through consultation between the existing Trustees and the charity's supporters. When new Trustees are inducted their responsibilities are made clear to them by the existing Trustees and they are furnished with relevant booklets, etc. for their information.

Activities

During the year the Charity continued to support the orphanage and the pre and primary school in Tanzania, which is registered as a Non Government Organisation (NGO), ref 8059, and made grants of £185,478 to the NGO. The Trustees prime objective is to ensure that all the financial support is spent in the best interests of the children and that the management and day to day operations are conducted within an ethical framework which matches precisely the aims and objectives of the Charity.

Public bimonthly meetings are held primarily to deliver up to date news from Tanzania and to invite questions so that the UK team and Trustees are held accountable by our faithful supporters who continue to fund the children's home and pre and primary school.

HSBC remains the Project's bankers and we receive regular investigations to ensure that we conform to the regulations concerning fraudulent transactions, money laundering and tax evasion.

A summary of the activities over in Tanzania is given below:

Management structure - The management structure has changed slightly this year: Ms Jesca Paulo is coordinator, Mwita Marco is now the site manager and Mrs Emmakulatha Bujiku (previously surname Zephania) head teacher. The directors comprise the aforementioned and Ms Sophia Joseph, Ms Fatuma Mfalme (all former Bethany children) and Mr Duttu Faustine (lawyer)

THE BETHANY PROJECT (TANZANIA) UK

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Trip to the UK - From September 21st to November the 7th 2023 our Bethany School head teacher Mrs Emmakulatha Bujiku visited England with three of our Bethany Girls, Abigail, Neema and Luckyvella. They came to say thank you to all our supporters and visited many schools and churches during this 7 week visit.

Building work – There was no new building or major alterations this year. However, our site workers were involved in maintenance work.

Agriculture - Our site workers and older children have been actively involved in growing various crops throughout the year. What we can grow helps to reduce our food bill.

Children's Home - As of March 31st, 2024, the home had a total number of 138 children, (87 being girls and 51 boys). Most are resident on site with some at boarding schools and some attending further education.

Pre and Primary School - The numbers have decreased a little this year. As of the 31st March 2024 we had a total of 343 children registered of whom 206 were girls and 137 were boys. The Trustees continue to fund children from the very poorest families giving preference to accepting girls (as they are more vulnerable and disadvantaged) in the ratio of 2:1 and try to accept only one child from each family. Resources comprise such items as text and exercise books as well as helping with the cost of school uniforms and the provision of breakfast and lunch each school day. All these resources were provided free of charge (no school fees) due to the poverty in our area.

Voluntary Help

The financial statements exclude costs for voluntary help which cannot be quantified.

The volunteers come from all walks of life bringing their experience and various skills e.g. management, teaching, administration, clerical, fund raising and property construction. The majority have visited Bethany, some on numerous occasions, and therefore have an intimate and personal knowledge of the expertise necessary to run the orphanage.

Trustee and Team member visits to Tanzania

Both G. Pountain and D. Borland made visits to Tanzania in the financial year. David Borland our Treasurer went in June 2023 and February 2024 and as usual undertook an internal audit of the accounting system and procedures to ensure grant monies are being used for the purpose for which they are donated. He reported that the recording of the various accounts was in order with no areas needing improvement.

He observed teaching practice drawing on his experience as a governor in a UK primary school and spoke to Emmakulatha Bujiku (previously Zephaniah) about UK teaching resources, special needs provision and active learning. David once again advised on the importance of policies being in place with particular emphasis on safeguarding and wellbeing of the children/pupils and staff.

G Pountain visited in May and August 2023 and January 2024 helping, encouraging and re-envisioning where necessary as well as speaking with the staff and doing some English teaching, especially on pronunciation.

THE BETHANY PROJECT (TANZANIA) UK

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Reserves and Risk Policies

Unrestricted funds are needed to ensure the continuance of the charity's work. The Trustees consider it prudent that unrestricted reserves should be sufficient:

- a) to avoid the necessity of realising fixed assets held for the charity's use;
- b) to cover four months expenditure.

At the year end unrestricted reserves were sufficient to cover this. The level of reserves is monitored and reviewed by the Trustees on a regular basis. The Trustees are assessing the major risks to which the charity is exposed and will investigate systems to mitigate exposure to these risks.

Financial Review

The income, expenditure and resulting deficit for the year, and the charity's financial position at the end of the year are shown on pages 5 and 6 of the financial statements.

Our policy of keeping any administrative cost in the UK to a minimum has not changed. All Trustees, UK team members and volunteers are self funding for all expenses including air fares, visas, inoculations etc. The orphanage now charges visitors about £3 per day for accommodation and food (at cost) plus the cost of transport to and from the airport. The costs expended for things such as the web site, mail shots, organising any fund raising events etc are all met by the individuals organising the events (or others).

This year the Trustees and their immediate families made donations of just under £80,400 (including gift aid). In this financial year none of the above donated figure was used for volunteer expenses.

The orphanage operates within a National culture that accepts bribes and corruption as a normal part of everyday life and this presents an ongoing battle with authorities, employees and others in resisting such wide spread practices and thus retaining our integrity.

The Trustees are satisfied that at the year end the Charity is able to meet its ongoing liabilities and that the balance sheet showed a reasonable position.

The Trustees wish to place on record their grateful thanks to our faithful supporters who continue to fund the orphanage and school. Without their support many children may not have survived the harsh life in Tanzania when there is no family to support them. Finally, the Trustees thank God for the support of all those who are faithful in their giving so that the charity's work can continue.

Signed on behalf of the Trustees on 14th January 2025

G Pountain

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G Pountain - Trustee

**REPORT OF THE INDEPENDENT EXAMINER TO
THE TRUSTEES OF THE BETHANY PROJECT (TANZANIA) UK**

I report to the trustees on my examination of the accounts of the charity for the year ended 31st March 2024 which are set out on pages 5 to 8.

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").

I report in respect of my examination of the trustees accounts carried out under section 145 of the 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.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of explanations from you as 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

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act;
- the accounts do not accord with those records; or
- the accounts do 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.

Carlton G Cooper

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Carlton G. Cooper, FCA

61 Woodfield Avenue
Accrington
Lancashire
BB5 2PJ

14th January 2025

THE BETHANY PROJECT (TANZANIA) UK

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2024

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
INCOME				
Donations and legacies	201,498	-	201,498	164,376
Investment income – deposit interest	292	-	292	82
Fundraising – Ball, books and cards	-	-	-	-
Total income	201,790	-	201,790	164,458
EXPENDITURE				
Charitable activities:				
Overseas travel costs	-	-	-	5,630
Choir flights and expenses	4,147	-	4,147	-
Sundry expenses	-	-	-	-
Grants made (note 3)	186,251	-	186,251	198,645
Bank charges	504	-	504	481
	190,902	-	190,902	199,126
Fundraising Costs:				
Charity Ball	-	-	-	-
Books	-	-	-	-
Calendars, cards etc	-	-	-	-
	-	-	-	-
Governance costs:				
Sundry	-	-	-	-
Total expenditure	190,902	-	190,902	199,126
Net incomings/ outgoing resources for the year	10,888	-	10,888	(34,668)
Total funds brought forward	115,643	-	115,643	150,311
Total funds carried forward	126,531	-	126,531	115,643

In 2023 income included £nil relating to restricted funds.

THE BETHANY PROJECT (TANZANIA) UK

BALANCE SHEET

31ST MARCH 2024

	Note	2024	2023
		£	£
Current assets			
Debtors		31,196	27,027
Cash at bank and in hand		95,335	88,616
		<u>126,531</u>	<u>115,643</u>
Liabilities: amounts falling due within one year			
Creditors and accruals		-	-
Net current assets		<u>126,531</u>	<u>115,643</u>
Net assets	5	<u>126,531</u>	<u>115,643</u>
FUNDS			
Unrestricted Funds	5	126,531	115,643
Restricted Funds	5	-	-
		<u>126,531</u>	<u>115,643</u>

Approved by the Board of Trustees on 14th January 2025 and signed on its behalf by*D Borland*

D. Borland - Trustee

THE BETHANY PROJECT (TANZANIA) UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2024

1. Accounting policies

The accounts have been prepared in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" ("the SORP") and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The particular accounting policies are described below.

a) Accounting convention

The accounts are prepared under the historical cost convention.

b) Donations

- i) Donations made under deeds of covenant and gift aid, together with the associated income tax recoverable, are recognised as income when the donation is received.
- ii) Other donations received are credited to the income and expenditure account in the period they are received.

c) Tangible fixed assets

No value is attributed to donated fixed assets.

2. Expenditure

	2024 £	2023 £
Independent Examiner's fees	- =====	- =====

3. Grants made

	2024 £	2023 £
Bethany Tanzania NGO:		
Cash grants	185,478	198,645
Assets and consumables acquired	773	-
	<u>186,251</u>	<u>198,645</u>

4. Trustees' remuneration, expenses and other transactions

No remuneration either directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person known to be connected with any trustee (2023 – Nil).

In common with most charities the Trustees make donations to the charity.

THE BETHANY PROJECT (TANZANIA) UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2024

5. Analysis of Net Assets by Fund

	Unrestricted Fund £	Restricted Fund £	Total £
Current assets	126,531	-	126,531
Liabilities: amounts falling due within one year	-	-	-
Fund balance	<u>126,531</u>	<u>-</u>	<u>126,531</u>

At the year end there were no restricted funds.

Accounts

THE BETHANY PROJECT (TANZANIA) UK

REPORT AND ACCOUNTS

YEAR ENDED 31ST MARCH 2023

THE BETHANY PROJECT (TANZANIA) UK
REPORT AND ACCOUNTS - 2023

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THE BETHANY PROJECT (TANZANIA) UK**TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023**

The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31st March 2023.

Trustees and officers

The Trustees listed below served during the year:

Mr G Pountain
Mrs H Jeffery
Mrs I Jones

Mr D Borland OBE
Mr P Pountain

The Treasurer throughout the period was Mr D Borland OBE.

Charitable objects

The charity was established in 1986 with the original object being to provide financial and other support for persons who are training to become or are already in full time pastoral and evangelical work of a Christian nature; to promote the Christian faith among school children and to work alongside ministers and elders of any Christian church in furthering the Christian faith.

Thereafter the Bethany project was established with its aims of helping the most under privileged, deprived and vulnerable members of society, especially orphaned children.

In 2011 the Charity changed its name to emphasise that its prime purpose was to support the Bethany Orphanage based in Tanzania and its young people.

Structure, Governance and Management

The trust is a registered charity, number 517995 and is constituted by Deed of Trust. The charity can be contacted at 11 Ash Street, Oswaldtwistle, Lancashire BB5 3LN.

The procedure for the appointment of new Trustees is through consultation between the existing Trustees and the charity's supporters. When new Trustees are inducted their responsibilities are made clear to them by the existing Trustees and they are furnished with relevant booklets, etc. for their information.

Activities

During the year the Charity continued to support the orphanage and the pre and primary school in Tanzania, which is registered as a Non Government Organisation (NGO), ref 8059, and made grants of £198,645 to the NGO. The Trustees prime objective is to ensure that all the financial support is spent in the best interests of the children and that the management and day to day operations are conducted within an ethical framework which matches precisely the aims and objectives of the Charity.

Public bimonthly meetings are held primarily to deliver up to date news from Tanzania and to invite questions so that the UK team and Trustees are held accountable by our faithful supporters who continue to fund the children's home and pre and primary school.

HSBC remains the Project's bankers and we receive regular investigations to ensure that we conform to the regulations concerning fraudulent transactions, money laundering and tax evasion.

A summary of the activities over in Tanzania is given below:

Management structure - The management structure remains the same: Ms Jesca Paulo (coordinator) assisted by Mwita Marco (assistant coordinator and site supervisor). The directors comprise the aforementioned and Mrs Emmakulatha Bujiku, formerly Zephaniah, (headteacher), Ms Sophia Joseph, Ms Fatuma Mfalme (all former Bethany children) and Mr Duttu Faustine (lawyer).

THE BETHANY PROJECT (TANZANIA) UK

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023

Choir/Study tour - There was no choir/study visit this year.

Building work - The building of three toilet/shower blocks have now been added to the three wings of the little girl's dorm.

Improved water System –There has been no progress on this matter.

Children's Home - As at 31st March 2023 we cared for 152 children (97 girls and 55 boys). Those on site are 95 girls and 54 boys respectively, who either attend our Bethany pre and primary school, the local government secondary school nearby or other government boarding schools in nearby regions. The other 3 young people are at either at higher school, college or vocational training centres.

Pre and Primary School - The numbers have increased a little this year. As of the 31st March 2023 we had a total of 376 (up 7 from previous year) children registered of whom 101 children reside at Bethany and 275 come from the village. Of this total 237 are girls and 139 are boys. The Trustees continue to fund children from the very poorest families giving preference to accepting girls (as they are more vulnerable and disadvantaged) in the ratio of 2:1 and try to accept only one child from each family. Resources comprise such items as text and exercise books as well as helping with the cost of school uniforms and the provision of breakfast and lunch each school day. All these resources were provided free of charge (no school fees) due to the poverty in our area.

Voluntary Help

The financial statements exclude costs for voluntary help which cannot be quantified.

The volunteers come from all walks of life bringing their experience and various skills e.g. management, teaching, administration, clerical, fund raising and property construction. The majority have visited Bethany, some on numerous occasions, and therefore have an intimate and personal knowledge of the expertise necessary to run the orphanage.

Trustee and Team member visits to Tanzania

Both G. Pountain and D. Borland OBE made visits to Tanzania in the financial year. David Borland our Treasurer went in September 2022 and as usual undertook an internal audit of the accounting system and procedures to ensure grant monies are being used for the purpose for which they are donated. He reported that the recording of the various accounts was in order with no areas needing improvement and discussed with the coordinator matters such as Charitable Status, Home Licence and the Title Deed.

He observed teaching practice drawing on his experience as a governor in a UK primary school and spoke to Emmakulatha Bujiku about UK teaching resources, special needs provision and active learning. David once again advised on the importance of Policies being in place with particular emphasis on safeguarding and wellbeing of the children/pupils and staff.

G Pountain visited in April, June and November 2022 and January 2023 helping, encouraging and re-envisioning where necessary as well as speaking with the staff and doing some English teaching especially on pronunciation. Karen a UK team member who looks after our sponsorship members was unable to visit this year.

THE BETHANY PROJECT (TANZANIA) UK

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023

Reserves and Risk Policies

Unrestricted funds are needed to ensure the continuance of the charity's work. The Trustees consider it prudent that unrestricted reserves should be sufficient:

- a) to avoid the necessity of realising fixed assets held for the charity's use;
- b) to cover four months expenditure.

At the year end unrestricted reserves were sufficient to cover this. The level of reserves is monitored and reviewed by the Trustees on a regular basis. The Trustees are assessing the major risks to which the charity is exposed and will investigate systems to mitigate exposure to these risks.

Financial Review

The income, expenditure and resulting deficit for the year, and the charity's financial position at the end of the year are shown on pages 5 and 6 of the financial statements.

Our policy of keeping any administrative cost in the UK to a minimum has not changed. All Trustees, UK team members and volunteers are self funding for all expenses including air fares, visas, inoculations etc. The orphanage now charges visitors about £3 per day for accommodation and food (at cost) plus the cost of transport to and from the airport. The costs expended for things such as the web site, mail shots, organising any fund raising events etc are all met by the individuals organising the events (or others).

This year the Trustees and their immediate families made donations of over £73,000 (including gift aid). None of the above donated figure was used for volunteer expenses.

The orphanage operates within a National culture that accepts bribes and corruption as a normal part of everyday life and this presents an ongoing battle with authorities, employees and others in resisting such wide spread practices and thus retaining our integrity.

The Trustees are satisfied that at the year end the Charity is able to meet its ongoing liabilities and that the balance sheet showed a reasonable position.

The Trustees wish to place on record their grateful thanks to our faithful supporters who continue to fund the orphanage and school. Without their support many children may not have survived the harsh life in Tanzania when there is no family to support them. Finally, the Trustees thank God for the support of all those who are faithful in their giving so that the charity's work can continue.

Signed on behalf of the Trustees on 12th January 2024

G Pountain

.....
G Pountain - Trustee

**REPORT OF THE INDEPENDENT EXAMINER TO
THE TRUSTEES OF THE BETHANY PROJECT (TANZANIA) UK**

I report to the trustees on my examination of the accounts of the charity for the year ended 31st March 2023 which are set out on pages 5 to 8.

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").

I report in respect of my examination of the trustees accounts carried out under section 145 of the 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.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of explanations from you as 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

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act;
- the accounts do not accord with those records; or
- the accounts do 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.

Carlton G Cooper

.....
Carlton G. Cooper, FCA

61 Woodfield Avenue
Accrington
Lancashire
BB5 2PJ

15th January 2024

THE BETHANY PROJECT (TANZANIA) UK

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2023

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
INCOME				
Donations and legacies	164,376	-	164,376	191,634
Investment income – deposit interest	82	-	82	2
Fundraising – Ball, books and cards	-	-	-	-
Total income	164,458	-	164,458	191,636
EXPENDITURE				
Charitable activities:				
Overseas travel costs	-	-	-	5,630
Choir flights and visas	-	-	-	-
Minibus expenses for Choir	-	-	-	-
Other Choir expenses	-	-	-	-
Sundry expenses	-	-	-	-
Grants made (note 3)	198,645	-	198,645	221,641
Bank charges	481	-	481	494
	199,126	-	199,126	227,765
Fundraising Costs:				
Charity Ball	-	-	-	-
Books	-	-	-	-
Calendars, cards etc	-	-	-	-
	-	-	-	-
Governance costs:				
Sundry	-	-	-	-
Total expenditure	199,126	-	34,668	227,765
Net outgoing resources for the year	(34,668)	-	(34,668)	(36,129)
Total funds brought forward	150,311	-	150,311	186,440
Total funds carried forward	115,643	-	115,643	150,311

In 2022 income included £nil relating to restricted funds.

THE BETHANY PROJECT (TANZANIA) UK

BALANCE SHEET

31ST MARCH 2023

	Note	2023 £	£	2022 £	£
Current assets					
Debtors		27,027		32,028	
Cash at bank and in hand		88,616		118,283	
		<u>115,643</u>		<u>150,311</u>	
Liabilities: amounts falling due within one year					
Creditors and accruals		-		-	
Net current assets			115,643		150,311
Net assets	5		<u>115,643</u>		<u>150,311</u>
FUNDS					
Unrestricted Funds	5		115,643		150,311
Restricted Funds	5		-		-
			<u>115,643</u>		<u>150,311</u>

Approved by the Board of Trustees on 12th January 2024 and signed on its behalf by

D Borland

.....

D. Borland - Trustee

THE BETHANY PROJECT (TANZANIA) UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2023

1. Accounting policies

The accounts have been prepared in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" ("the SORP") and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The particular accounting policies are described below.

a) Accounting convention

The accounts are prepared under the historical cost convention.

b) Donations

- i) Donations made under deeds of covenant and gift aid, together with the associated income tax recoverable, are recognised as income when the donation is received.
- ii) Other donations received are credited to the income and expenditure account in the period they are received.

c) Tangible fixed assets

No value is attributed to donated fixed assets.

2. Expenditure

	2023 £	2022 £
Independent Examiner's fees	- =====	- =====

3. Grants made

	2023 £	2022 £
Bethany Tanzania NGO:		
Cash grants	198,645	208,620
Grant relating to donation to dormitory	-	-
Grant relating to donations for vehicle	-	11,871
Assets and consumables acquired	-	1,150
	<u>198,645</u>	<u>221,641</u>

4. Trustees' remuneration, expenses and other transactions

No remuneration either directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person known to be connected with any trustee (2022 – Nil).

In common with most charities the Trustees make donations to the charity.

THE BETHANY PROJECT (TANZANIA) UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2023

5. Analysis of Net Assets by Fund

	Unrestricted Fund £	Restricted Fund £	Total £
Current assets	115,643	-	115,643
Liabilities: amounts falling due within one year	-	-	-
Fund balance	<u>115,643</u>	<u>-</u>	<u>115,643</u>

The restrictive fund represents donations received towards the purchase of vehicles for use by Bethany Tanzania NGO and towards the construction of a new dormitory. At the year end there were no restricted funds.

Accounts

THE BETHANY PROJECT (TANZANIA) UK

REPORT AND ACCOUNTS

YEAR ENDED 31ST MARCH 2022

THE BETHANY PROJECT (TANZANIA) UK
REPORT AND ACCOUNTS - 2022

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THE BETHANY PROJECT (TANZANIA) UK**TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2022**

The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31st March 2022.

Trustees and officers

The Trustees listed below served during the year:

Mr G Pountain
Mrs H Jeffery
Mrs I Jones

Mr D Borland OBE
Mr P Pountain

The Treasurer throughout the period was Mr D Borland OBE.

Charitable objects

The charity was established in 1986 with the original object being to provide financial and other support for persons who are training to become or are already in full time pastoral and evangelical work of a Christian nature; to promote the Christian faith among school children and to work alongside ministers and elders of any Christian church in furthering the Christian faith.

Thereafter the Bethany project was established with its aims of helping the most under privileged, deprived and vulnerable members of society, especially orphaned children.

In 2011 the Charity changed its name to emphasise that its prime purpose was to support the Bethany Orphanage based in Tanzania and its young people.

Structure, Governance and Management

The trust is a registered charity, number 517995 and is constituted by Deed of Trust. The charity can be contacted at 11 Ash Street, Oswaldtwistle, Lancashire BB5 3LN.

The procedure for the appointment of new Trustees is through consultation between the existing Trustees and the charity's supporters. When new Trustees are inducted their responsibilities are made clear to them by the existing Trustees and they are furnished with relevant booklets, etc. for their information.

Activities

During the year the Charity continued to support the orphanage and the pre and primary school in Tanzania, which is registered as a Non Government Organisation (NGO), ref 8059, and made grants of £221,641 to the NGO. The Trustees prime objective is to ensure that all the financial support is spent in the best interests of the children and that the management and day to day operations are conducted within an ethical framework which matches precisely the aims and objectives of the Charity.

Public monthly meetings are held (Coronavirus permitting) primarily to deliver up to date news from Tanzania and to invite questions so that the UK team and Trustees are held accountable by our faithful supporters who continue to fund the children's home and pre and primary school.

HSBC remains the Project's bankers and we expect regular investigations to ensure that we conform to the regulations concerning fraudulent transactions, money laundering and tax evasion.

A summary of the activities over in Tanzania is given below:

Management structure - The management structure remains the same: Ms Jesca Paulo (coordinator) assisted by Mwita Marco (assistant coordinator and site supervisor). The directors comprise the aforementioned and Mrs Emmakulatha Zephaniah (headteacher) Ms Sophia Joseph, Ms Fatuma Mfalme (all former Bethany children) and Mr Duttu Faustine (lawyer).

THE BETHANY PROJECT (TANZANIA) UK

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Choir/Study tour - There was no choir/study visit this year.

Building work - By the end of this financial year the building of three toilet/shower blocks were being added to the three wings of the little girls dorm. Hopefully these will be completed by the end of 2022.

Improved water System – Because of the Coronavirus issue there has been no progress on this matter.

Children's Home - The number of children for the year has changed slightly and as at 31st March 2022 we cared for 157 children (97 girls and 60 boys). 152 children are looked after on site and attend either our Bethany Pre and Primary School or the Government Secondary School or boarding school. 5 young people are either at high school, College or attending a VETA (vocational training) course.

Pre and Primary School - The numbers have increased a little this year. As of the 31st March 2022 we had a total of 369 (up 60 from previous year) children registered of whom 111 children reside at Bethany and 258 come from the village. Of this total 229 are girls and 140 are boys. The Trustees continue to fund children from the very poorest families giving preference to accepting girls (as they are more vulnerable and disadvantaged) in the ratio of 2:1 and try to accept only one child from each family. Resources comprise such items as text and exercise books as well as helping with the cost of school uniforms and the provision of breakfast and lunch each school day. All these resources were provided free of charge (no school fees) due to the poverty in the area.

Proposed Secondary school - No progress has been made with this proposal.

Vehicles – The new landcruiser was acquired during the year and is operating well.

Voluntary Help

The financial statements exclude costs for voluntary help which cannot be quantified.

The volunteers come from all walks of life bringing their experience and various skills e.g. management, teaching, administration, clerical, fund raising and property construction. The majority have visited Bethany, some on numerous occasions, and therefore have an intimate and personal knowledge of the expertise necessary to run the orphanage.

Trustee and Team member visits to Tanzania

Due to the lifting of restrictions regarding the coronavirus endemic both G. Pountain and D. Borland made visits to Tanzania. D Borland went in February 2022 and during his visit he observed teaching practice, drawing on his experience as a governor in a UK primary school, and spoke to Emmakulatha Zephaniah about UK teaching resources, special needs provision and active learning. At her request he conducted 4 training sessions

- Education on God's Heart
- Motivation
- School Vision and Values
- All in it Together

Finally, he advised on the importance of Policies being in place with particular emphasis on safeguarding and wellbeing of the children/pupils and staff.

G Pountain visited in November 2021 and March 2022, helping, encouraging and re-envisioning where necessary as well as speaking with the staff and doing some English teaching especially on pronunciation. Karen, a UK team member who looks after our sponsorship members, also visited in January 2022 and being a qualified teacher, helped Emmakulatha in the training of some of the pre school teachers in some new ideas.

THE BETHANY PROJECT (TANZANIA) UK

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Reserves and Risk Policies

Unrestricted funds are needed to ensure the continuance of the charity's work. The Trustees consider it prudent that unrestricted reserves should be sufficient:

- a) to avoid the necessity of realising fixed assets held for the charity's use;
- b) to cover four months expenditure.

At the year end unrestricted reserves were sufficient to cover this. The level of reserves is monitored and reviewed by the Trustees on a regular basis. The Trustees are assessing the major risks to which the charity is exposed and will investigate systems to mitigate exposure to these risks.

Financial Review

The income, expenditure and resulting surplus for the year, and the charity's financial position at the end of the year are shown on pages 5 and 6 of the financial statements.

Our policy of keeping any administrative cost in the UK to a minimum has not changed. The costs expended for things such as the website, mail shots, organising any fund raising events etc are all met by the individuals organising the events (or others) and any money spent by the charity on airfares, visas and travel expenses are covered by way of specific donations made by the Trustees or UK team members. Bethany Tanzania charges visitors about £3 per day for accommodation and food (at cost) plus a contribution for transport cost to and from the airport.

This year the Trustees and their immediate families made donations of over £91,000 (including gift aid). The vast majority of these funds went to supporting the work in Tanzania with the remainder covering the cost of flights and other travelling expenses.

During D. Borland's visit to Tanzania (see above) he, as usual, undertook an internal audit of the accounting system and procedures to ensure grant monies are being used for the purpose for which they are donated. He reported that the recording of the various accounts was in order with no areas needing improvement and discussed with the Coordinator matters such as Charitable Status, Home Licence and the Title Deed.

The orphanage operates within a National culture that accepts bribes and corruption as a normal part of everyday life and this presents an ongoing battle with authorities, employees and others in resisting such wide spread practices and thus retaining our integrity.

The Trustees are satisfied that at the year end the Charity is able to meet its ongoing liabilities and that the balance sheet showed a reasonable position.

The Trustees wish to place on record their grateful thanks to our faithful supporters who continue to fund the orphanage and school. Without their support many children may not have survived the harsh life in Tanzania when there is no family to support them. Finally, the Trustees thank God for the support of all those who are faithful in their giving so that the charity's work can continue.

Signed on behalf of the Trustees on 13th January 2023

G Pountain

.....
G Pountain - Trustee

**REPORT OF THE INDEPENDENT EXAMINER TO
THE TRUSTEES OF THE BETHANY PROJECT (TANZANIA) UK**

I report to the trustees on my examination of the accounts of the charity for the year ended 31st March 2022 which are set out on pages 5 to 8.

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").

I report in respect of my examination of the trustees accounts carried out under section 145 of the 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.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of explanations from you as 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

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act;
- the accounts do not accord with those records; or
- the accounts do 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.

Carlton G Cooper

.....
Carlton G. Cooper, FCA

61 Woodfield Avenue
Accrington
Lancashire
BB5 2PJ

16th January 2023

THE BETHANY PROJECT (TANZANIA) UK

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2022

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
INCOME				
Donations and legacies	191,634	-	191,634	229,429
Investment income – deposit interest	2	-	2	8
Fundraising – Ball, books and cards	-	-	-	-
Total income	191,636	-	191,636	229,437
EXPENDITURE				
Charitable activities:				
Overseas travel costs	5,630	-	5,630	1,625
Choir flights and visas	-	-	-	-
Minibus expenses for Choir	-	-	-	-
Other Choir expenses	-	-	-	-
Sundry expenses	-	-	-	300
Grants made (note 3)	209,770	11,871	221,641	217,940
Bank charges	494	-	494	429
	215,894	11,871	227,765	220,294
Fundraising Costs:				
Charity Ball	-	-	-	-
Books	-	-	-	-
Calendars, cards etc	-	-	-	-
	-	-	-	-
Governance costs:				
Sundry	-	-	-	-
Total expenditure	215,894	11,871	227,765	220,294
Net incoming resources for the year	(24,258)	(11,871)	(36,129)	9,143
Total funds brought forward	174,569	11,871	186,440	177,297
Total funds carried forward	150,311	-	150,311	186,440

In 2021 income included £38,018 relating to restricted funds.

THE BETHANY PROJECT (TANZANIA) UK

BALANCE SHEET

31ST MARCH 2022

	Note	2022	2021
		£	£
Current assets			
Debtors		32,028	28,122
Cash at bank and in hand		118,283	158,318
		<u>150,311</u>	<u>186,440</u>
Liabilities: amounts falling due within one year			
Creditors and accruals		-	-
Net current assets		<u>150,311</u>	<u>186,440</u>
Net assets	5	<u>150,311</u>	<u>186,440</u>
FUNDS			
Unrestricted Funds	5	150,311	174,569
Restricted Funds	5	-	11,871
		<u>150,311</u>	<u>186,440</u>

Approved by the Board of Trustees on 13th January 2023 and signed on its behalf by

D Borland

.....
D. Borland - Trustee

THE BETHANY PROJECT (TANZANIA) UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2022

1. Accounting policies

The accounts have been prepared in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" ("the SORP") and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The particular accounting policies are described below.

a) Accounting convention

The accounts are prepared under the historical cost convention.

b) Donations

- i) Donations made under deeds of covenant and gift aid, together with the associated income tax recoverable, are recognised as income when the donation is received.
- ii) Other donations received are credited to the income and expenditure account in the period they are received.

c) Tangible fixed assets

No value is attributed to donated fixed assets.

2. Expenditure

	2022 £	2021 £
Independent Examiner's fees	- =====	- =====

3. Grants made

	2022 £	2021 £
Bethany Tanzania NGO:		
Cash grants	208,620	165,462
Grant relating to donation to dormitory	-	15,000
Grant relating to donations for vehicle	11,871	37,478
Assets and consumables acquired	1,150	-
	<u>221,641</u>	<u>217,940</u>

4. Trustees' remuneration, expenses and other transactions

No remuneration either directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person known to be connected with any trustee (2021 – Nil).

In common with most charities the Trustees make donations to the charity.

THE BETHANY PROJECT (TANZANIA) UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2022

5. Analysis of Net Assets by Fund

	Unrestricted Fund £	Restricted Fund £	Total £
Current assets	150,311	-	150,311
Liabilities: amounts falling due within one year	-	-	-
Fund balance	<u>150,311</u>	<u>-</u>	<u>150,311</u>

The restrictive fund represents donations received towards the purchase of vehicles for use by Bethany Tanzania NGO and towards the construction of a new dormitory.

Accounts

THE BETHANY PROJECT (TANZANIA) UK

REPORT AND ACCOUNTS

YEAR ENDED 31ST MARCH 2021

THE BETHANY PROJECT (TANZANIA) UK
REPORT AND ACCOUNTS - 2021

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THE BETHANY PROJECT (TANZANIA) UK**TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021**

The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31st March 2021.

Trustees and officers

The Trustees listed below served during the year:

Mr G Pountain
Mrs H Jeffery
Mrs I Jones

Mr D Borland OBE
Mr P Pountain

The Treasurer throughout the period was Mr D Borland OBE.

Charitable objects

The charity was established in 1986 with the original object being to provide financial and other support for persons who are training to become or are already in full time pastoral and evangelical work of a Christian nature; to promote the Christian faith among school children and to work alongside ministers and elders of any Christian church in furthering the Christian faith.

Thereafter the Bethany project was established with its aims of helping the most under privileged, deprived and vulnerable members of society, especially orphaned children.

In 2011 the Charity changed its name to emphasise that its prime purpose was to support the Bethany Orphanage based in Tanzania and its young people.

Structure, Governance and Management

The trust is a registered charity, number 517995 and is constituted by Deed of Trust. The charity can be contacted at 2 Aspen Fold, Oswaldtwistle, Lancashire.

The procedure for the appointment of new Trustees is through consultation between the existing Trustees and the charity's supporters. When new Trustees are inducted their responsibilities are made clear to them by the existing Trustees and they are furnished with relevant booklets, etc. for their information.

Activities

This year has presented new challenges due to coronavirus restricting visits to Tanzania by our Trustees and other team members. Fortunately our Senior Management Team have coped magnificently and kept us informed of progress and other management issues asking advice where necessary.

During the year the Charity continued to support the orphanage and the pre and primary school in Tanzania, which is registered as a Non Government Organisation (NGO), ref 8059, and made grants of £217,940 to the NGO. The Trustees will continue to ensure that all monies granted to the NGO are spent in an appropriate manner and that the management of the NGO and the operations and ethics of the orphanage accord with the objectives of the Charity.

Public monthly meetings are held (Coronavirus permitting) primarily to deliver up to date news from Tanzania and to invite questions so that the UK team and Trustees are held accountable by our faithful supporters who continue to fund the children's home and pre and primary school.

HSBC remains the Project's bankers and we expect regular investigations to ensure that we conform to the regulations concerning fraudulent transactions, money laundering and tax evasion.

A summary of the activities over in Tanzania is given below:

Management structure - The management structure remains the same: Ms Jesca Paulo (coordinator) assisted by Mwita Marco. (assistant coordinator and site supervisor). The Trustees comprise the aforementioned and Mrs Emmakulatha Zephaniah (Headteacher) Ms Sophia Joseph, Ms Fatuma Mfalme (former Bethany children) and Mr Duttu Faustine (lawyer).

THE BETHANY PROJECT (TANZANIA) UK

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Choir/Study tour - There was no choir/study visit this year.

Building work - During the year a new boy's dormitory was completed in February 2021.

Improved water System – Because of the Coronavirus issue there has been no progress on this matter.

Children's Home - The number of children for the year has increased slightly and as at 31st March 2021 we presently care for 159 children (98 girls and 61 boys). 147 children are looked after on site and attend either our Bethany Pre and Primary School or the Government Secondary School. 9 young people (2 girls and 7 boys) are at College or University and 3 boys are waiting to attend a VETA (vocational training) course.

Pre and Primary School - The numbers have increased a little this year. A total of 309 children are registered of whom 114 children reside at Bethany and 195 come from the village. Of this total 190 are girls and 119 are boys. The Trustees continue to fund children from the very poorest families giving preference to accepting girls (as they are more vulnerable and disadvantaged) in the ratio of 2:1 and try to accept only one child from each family. Resources comprise such items as text and exercise books as well as helping with the cost of school uniforms and the provision of breakfast and lunch each school day. All these resources are provided free of charge (no school fees) due to the poverty in our area.

Proposed Secondary school - No progress has been made with this proposal.

Vehicles – It was decided that we should set up an appeal for a new vehicle for the orphanage which we started last year with £23,031 being received by the 31st March 2020. During this year we finally reached our target of £46,000 with which to buy a new 13 seater Toyota.

Voluntary Help

The financial statements exclude costs for voluntary help which cannot be quantified.

The volunteers come from all walks of life bringing their experience and various skills e.g. management, teaching, administration, clerical, fund raising and property construction. The majority have visited Bethany, some on numerous occasions, and therefore have an intimate and personal knowledge of the expertise necessary to run the orphanage.

Reserves and Risk Policies

Unrestricted funds are needed to ensure the continuance of the charity's work. The Trustees consider it prudent that unrestricted reserves should be sufficient:

- a) to avoid the necessity of realising fixed assets held for the charity's use;
- b) to cover four months expenditure.

At the year end unrestricted reserves were sufficient to cover this. The level of reserves is monitored and reviewed by the Trustees on a regular basis. The Trustees are assessing the major risks to which the charity is exposed and will investigate systems to mitigate exposure to these risks.

THE BETHANY PROJECT (TANZANIA) UK

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Financial Review

The income, expenditure and resulting surplus for the year, and the charity's financial position at the end of the year are shown on pages 5 and 6 of the financial statements.

Our policy of keeping any administrative cost in the UK to a minimum has not changed. All Trustees, UK team members and volunteers are self funding for all expenses including air fares, visas, inoculations etc. Bethany Tanzania charges visitors about £2 per day for accommodation and food (at cost) plus a contribution for transport cost to and from the airport. The costs expended for things such as the web site, mail shots, organising the fund raising events etc are all met by the individuals organising the events (or others) and money spent on airfares, visas and travel expenses are covered by way of specific donations made by the Trustees or UK team members.

This year the Trustees and their immediate families made donations of over £68,000 (including gift aid). Usually the vast majority of the funds would go to supporting the work with the remainder covering the cost of flights and other travelling expenses. However, due to coronavirus none of the Trustees were able to make trips to Bethany so these funds were used in supporting the work.

Also during the year we received a total grant of £40,000 from 'Apple Overseas' which is a family trust ,connected to certain Trustees, which was set up to offer financial aid to the project.

Trustees, G. Pountain and D. Borland usually make regular trips to the orphanage during which David Borland undertakes an internal audit of the accounting system and procedures to ensure grant monies are being incurred for the purpose for which they are donated. Unfortunately, as mentioned above, due to coronavirus no trips by either Graham or David took place during this financial year. However, in substitution, increased monitoring was conducted from the UK, but no matters arose which gave cause for concern.

The orphanage operates within a National culture that accepts bribes and corruption as a normal part of everyday life and this presents an ongoing battle with authorities, employees and others in resisting such wide spread practices and thus retaining our integrity.

The Trustees are satisfied that at the year end the Charity is able to meet its ongoing liabilities and that the balance sheet showed a reasonable position.

The Trustees wish to place on record their grateful thanks to our faithful supporters who continue to fund the orphanage and school. Without their support many children may not have survived the harsh life in Tanzania when there is no family to support them. Finally, the Trustees thank God for the support of all those who are faithful in their giving so that the charity's work can continue.

Signed on behalf of the Trustees on 20 January 2022

G Pountain

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G Pountain - Trustee

**REPORT OF THE INDEPENDENT EXAMINER TO
THE TRUSTEES OF THE BETHANY PROJECT (TANZANIA) UK**

I report to the trustees on my examination of the accounts of the charity for the year ended 31st March 2021 which are set out on pages 5 to 8.

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").

I report in respect of my examination of the trustees accounts carried out under section 145 of the 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.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of explanations from you as 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

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act;
- the accounts do not accord with those records; or
- the accounts do 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.

Carlton G Cooper

.....
Carlton G. Cooper, FCA

61 Woodfield Avenue
Accrington
Lancashire
BB5 2PJ

20 January 2022

THE BETHANY PROJECT (TANZANIA) UK

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2021

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
INCOME				
Donations and legacies	191,411	38,018	229,429	200,893
Investment income – deposit interest	8	-	8	36
Fundraising – Ball, books and cards	-	-	-	12,311
Total income	191,419	38,018	229,437	213,240
EXPENDITURE				
Charitable activities:				
Overseas travel costs	1,625	-	1,625	5,001
Choir flights and visas	-	-	-	14,526
Minibus expenses for Choir	-	-	-	3,229
Other Choir expenses	-	-	-	926
Sundry expenses	300	-	300	1,657
Grants made (note 3)	165,462	52,478	217,940	142,222
Bank charges	429	-	429	337
	167,816	52,478	220,294	167,898
Fundraising Costs:				
Charity Ball	-	-	-	1,703
Books	-	-	-	2,200
Calendars, cards etc	-	-	-	3,800
	-	-	-	7,703
Governance costs:				
Sundry	-	-	-	-
Total expenditure	167,816	52,478	220,294	175,601
Net incoming resources for the year	23,603	(14,460)	9,143	37,639
Total funds brought forward	150,966	26,331	177,297	139,658
Total funds carried forward	174,569	11,871	186,440	177,297

In 2020 income included £23,031 relating to restricted funds.

THE BETHANY PROJECT (TANZANIA) UK

BALANCE SHEET

31ST MARCH 2021

	Note	2021 £	£	2020 £	£
Current assets					
Debtors		28,122		24,775	
Cash at bank and in hand		158,318		152,522	
		<u>186,440</u>		<u>177,297</u>	
Liabilities: amounts falling due within one year					
Creditors and accruals		-		-	
Net current assets			186,440		177,297
Net assets	5		<u>186,440</u>		<u>177,297</u>
FUNDS					
Unrestricted Funds	5		174,569		150,966
Restricted Funds	5		11,871		26,331
			<u>186,440</u>		<u>177,297</u>

Approved by the Board of Trustees on 20 January 2022 and signed on its behalf by

D Borland

.....
D. Borland - Trustee

THE BETHANY PROJECT (TANZANIA) UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2021

1. Accounting policies

The accounts have been prepared in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" ("the SORP") and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The particular accounting policies are described below.

a) Accounting convention

The accounts are prepared under the historical cost convention.

b) Donations

- i) Donations made under deeds of covenant and gift aid, together with the associated income tax recoverable, are recognised as income when the donation is received.
- ii) Other donations received are credited to the income and expenditure account in the period they are received.

c) Tangible fixed assets

No value is attributed to donated fixed assets.

2. Expenditure

	2021 £	2020 £
Independent Examiner's fees	- =====	- =====

3. Grants made

	2021 £	2020 £
Bethany Tanzania NGO:		
Cash grants	165,462	136,029
Grant relating to donation to dormitory	15,000	-
Grant relating to donations for vehicle	37,478	-
Assets acquired	-	6,193
	<u>217,940</u>	<u>142,222</u>

4. Trustees' remuneration, expenses and other transactions

No remuneration either directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person known to be connected with any trustee (2020 – Nil).

In common with most charities the Trustees make donations to the charity.

THE BETHANY PROJECT (TANZANIA) UK

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2021

5. Analysis of Net Assets by Fund

	Unrestricted Fund £	Restricted Fund £	Total £
Current assets	174,569	11,871	186,440
Liabilities: amounts falling due within one year	-	-	-
Fund balance	<u>174,569</u>	<u>11,871</u>	<u>186,440</u>

The restrictive fund represents donations received towards the purchase of vehicles for use by Bethany Tanzania NGO and towards the construction of a new dormitory.