Company No. 08321768

Charity No. 1153449

Bethesda Children's Foundation

Trustees' Report and Accounts

for the Year Ended 31st December 2025

Bethesda children's Foundation

Bethesda Children's Foundation

Financial Statements for the year ended 31st December 2025

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Bethesda Children's Foundation

Financial Statements for the year ended 31st December 2025

TRUSTEES' ANNUAL REPORT

The trustees present their annual report for the purposes of the Charities Act 2011 and the Companies Act 2006, together with the accounts for the year ended 31st December 2025. In preparing this report and financial statements, the trustees have adopted the provisions of the Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (FRS 102).

Objectives and Activities

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

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

Achievements and Performance

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

During the year grants totalling £34,750 (2024: £35,550) were made to Bethesda Mission Trust for the purposes of supporting the children's home.

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

- £6,000 to assist with roof and cooking area repairs following a tree fall
- £750 for uniforms
- £1,000 for a new laptop to assist with the home administration
- £2,000 for Christmas expenses (including new clothes)

Local authorities continue to regard the home as a model of good practice in Tamil Nadu, gaining praise from the Chair of Social Services and leading practitioners within the Child Protection Department.

TRUSTEES' ANNUAL REPORT continued

Financial Review

During the year, the charity raised £40,011 (2024: £33,559) and made grants totalling £34,750 (2024: £35,550). Bank transfer costs amounted to £60 (2024: £50). No other expenditure was incurred, as incidental expenses were met personally by the trustees.

Income sources included:

- Regular individual donors: £11,118 (2024: £10,162)
- One-off donations from individuals and businesses: £13,290 (2024: £5,251)
- Church donations: £7,628 (2024: £9,744)
- Gift Aid: £1,975 (2024: £2,401)
- Carlile Foundation: £6,000 (2024: £6,000)

Child sponsorships (typically £24/month) continue to be a key focus. At the year-end, 36 children (2024: 32) were supported this way.

The result was a surplus of £5,201 (2024: deficit of £2,041). Year-end funds totalled £11,277 (2024: £6,076), of which £4,047 were unrestricted.

Risk Management

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

Reserves

The trustees have reviewed the level of reserves required by the charity, taking into account its activities, financial commitments, expenditure and the timing of grant distributions.

The charity's principal purpose is to distribute available funds as grants on a quarterly basis. The trustees therefore consider that it is appropriate to maintain a relatively modest level of unrestricted reserves rather than accumulating funds unnecessarily.

TRUSTEES' ANNUAL REPORT continued

Reserves are retained primarily to provide a financial buffer against unforeseen expenditure or circumstances affecting the home to which the charity provides support, particularly where failure to meet an unexpected need could adversely affect the children's lives. Although the charity has no obligation to meet such costs, the trustees consider it prudent to retain sufficient funds to enable the charity to respond to such circumstances where appropriate.

At the year end, the charity held reserves of £11,277 (of which £7,230 were restricted). This is considered by the trustees to provide an appropriate level of financial flexibility while allowing the majority of funds available to the charity to be distributed in accordance with its charitable objectives.

The trustees will continue to review the level of reserves annually, taking into account the charity's anticipated income, grant distributions, expenditure and any significant unforeseen financial risks.

Plans for the Future

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

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

Structure, Governance and Management

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

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

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

TRUSTEES' ANNUAL REPORT continued

Statement of Trustees' responsibilities

The law applicable to charities in England & Wales requires the trustees to prepare financial statements each year that give a true and fair view of the state of the charity's affairs and its income and expenditure. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the trustees are aware:

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

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

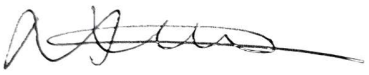
This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

TRUSTEES' ANNUAL REPORT continued

Approved by the trustees/directors and signed on their behalf



Duncan House
Chairman
Date: 10 September 2026



Nicki Torrance
Treasurer
Date: 10 September 2026

Bethesda Children's Foundation

Financial Statements for the year ended 31st December 2025

REFERENCE AND ADMINISTRATION

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

Trustees

Duncan House	Chairman
Christopher Parsons	
John Eke	
Linda Eke	
Sarah Elizabeth Thomas	
Steven McConnell Russell	
Nicki Torrance	Treasurer

Company No. 08321768 (England and Wales)

Charity No. 1153449

Registered Office
92 Mina Road
London SE17 2QS

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

Bethesda Children's Foundation

Financial Statements for the year ended 31st December 2025

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report on the accounts of Bethesda Children's Foundation for the year ended 31st December 2025, which are set out on pages 8 – 13.

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the Charities Act; or

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

3. the accounts do not comply with the requirements of the Act or the applicable regulations, other than any requirement for the accounts to give a "true and fair view," which is outside the scope of an independent examination.

I have no other matters to report.



Robert Jesson FCCA

10 September 2026

50 Canada Road, Southampton, SO19 9DR

Bethesda Children's Foundation

Financial Statements for the year ended 31st December 2025

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

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and Endowments from:					
Donations and legacies	2	-	40,011	40,011	33,559
Expenditure:					
Charitable activities	3	-	34,810	34,810	35,600
Net Income / (Expenditure)		**-**	**5,201**	**5,201**	**(2,041)**
Reconciliation of Funds:					
Total Funds brought forward		4,047	2,029	6,076	8,117
Total Funds carried forward		**4,047**	**7,230**	**11,277**	**6,076**

Continuing operations

All income and expenditure has arisen from continuing activities.

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

The notes form part of these financial statements

Bethesda Children's Foundation

Financial Statements for the year ended 31st December 2025

BALANCE SHEET

	Note	2025 £	2025 £	2024 £	2024 £
Current Assets					
Debtors	5	2,982		2,177	
Cash at bank		8,295		3,899	
			11,277		**6,076**
Net Assets			**11,277**		**6,076**
Funds:					
Unrestricted funds			4,047		4,047
Restricted funds			7,230		2,029
Total funds			**11,277**		**6,076**

For the year ending 31st December, 2025, the company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

These financial statements were approved by the trustees/directors on 10 September, 2026 and are signed on their behalf by:

Duncan House (Chairman)

Nicki Torrance (Treasurer)

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

Basis of preparing the financial statements

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

Going concern

The trustees have considered the charity's ability to continue as a going concern, taking into account its current financial position, anticipated income and expenditure, level of reserves and commitments to grant expenditure.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The charity operates on the basis that grants are awarded only to the extent that sufficient funds are available, and therefore it does not enter into commitments to make grants in excess of its available resources and has relatively limited ongoing expenditure. Incidental expenses are generally met personally by the trustees, although the trustees recognise that the charity should remain capable of meeting its own financial obligations where appropriate.

Having considered these factors and the charity's expected financial position for at least 12 months from the date of approval of these financial statements, the trustees are satisfied that the charity has adequate resources to continue in operational existence and that it is appropriate to prepare the financial statements on a going concern basis.

Income – Recognition

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued

1. Accounting policies (continued)

Income – Tax reclaims on donations and gifts
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

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

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

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

2. Donations and legacies

			2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations from individuals and trusts	-	38,036	38,036	31,158
Gift Aid	-	1,975	1,975	2,401
	-	**40,011**	**40,011**	**33,559**

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS - continued

3. Expenditure – costs of charitable activities

			2025	2024
	Direct costs	Support costs	Total costs	Total costs
	£	£	£	£
Grants made	34,750	-	34,750	35,550
Bank transfer costs	60	-	60	50
	34,810	**-**	**34,810**	**35,600**

4. Grantmaking

			2025	2024
	Grants to institutions	Grants to individuals	Total grants	Total grants
	£	£	£	£
Bethesda Mission Trust	**34,750**	**-**	**34,750**	**35,550**

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

5. Debtors

Debtors relate to outstanding gift aid claims.

6. Transactions with trustees and related parties

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

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

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS - continued

7. Comparatives for the Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Income and Endowments from:			
Donations and legacies	-	33,559	33,559
Expenditure:			
Charitable activities	-	35,600	35,600
Net Income / (Expenditure)	**-**	**(2,041)**	**(2,041)**
Reconciliation of Funds:			
Total Funds brought forward	4,047	4,070	8,117
Total Funds carried forward	**4,047**	**2,029**	**6,076**

The notes form part of these financial statements