

THE BETHANY PROJECT (TANZANIA) UK

REPORT AND ACCOUNTS

YEAR ENDED 31ST MARCH 2021

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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).

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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.

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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

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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.

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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

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D. Borland - Trustee

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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.

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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.