

THE BETHANY PROJECT (TANZANIA) UK

REPORT AND ACCOUNTS

YEAR ENDED 31ST MARCH 2022

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

CONTENTS

	Page
Trustees' report	1 - 3
Report of the independent examiner	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 - 8

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			150,311		186,440
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.