

**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 31<sup>st</sup> 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 31<sup>st</sup> 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 12<sup>th</sup> 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

15<sup>th</sup> January 2024

## THE BETHANY PROJECT (TANZANIA) UK

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2023

|  | Unrestricted<br>funds | Restricted<br>funds | Total funds<br>2023 | Total funds<br>2022 |
|--|-----------------------|---------------------|---------------------|---------------------|
|  | £                     | £                   | £                   | £                   |
| <b>INCOME</b>                              |                       |                     |                     |                     |
| Donations and legacies                     | 164,376               | -                   | 164,376             | 191,634             |
| Investment income – deposit interest       | 82                    | -                   | 82                  | 2                   |
| Fundraising – Ball, books and cards        | -                     | -                   | -                   | -                   |
| <b>Total income</b>                        | <b>164,458</b>        | <b>-</b>            | <b>164,458</b>      | <b>191,636</b>      |
| <b>EXPENDITURE</b>                         |                       |                     |                     |                     |
| <b>Charitable activities:</b>              |                       |                     |                     |                     |
| 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                 |
|  | <b>199,126</b>        | <b>-</b>            | <b>199,126</b>      | <b>227,765</b>      |
| <b>Fundraising Costs:</b>                  |                       |                     |                     |                     |
| Charity Ball                               | -                     | -                   | -                   | -                   |
| Books                                      | -                     | -                   | -                   | -                   |
| Calendars, cards etc                       | -                     | -                   | -                   | -                   |
|  | <b>-</b>              | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>Governance costs:</b>                   |                       |                     |                     |                     |
| Sundry                                     | -                     | -                   | -                   | -                   |
| <b>Total expenditure</b>                   | <b>199,126</b>        | <b>-</b>            | <b>34,668</b>       | <b>227,765</b>      |
| <b>Net outgoing resources for the year</b> | <b>(34,668)</b>       | <b>-</b>            | <b>(34,668)</b>     | <b>(36,129)</b>     |
| <b>Total funds brought forward</b>         | <b>150,311</b>        | <b>-</b>            | <b>150,311</b>      | <b>186,440</b>      |
| <b>Total funds carried forward</b>         | <b>115,643</b>        | <b>-</b>            | <b>115,643</b>      | <b>150,311</b>      |

In 2022 income included £nil relating to restricted funds.

## THE BETHANY PROJECT (TANZANIA) UK

## BALANCE SHEET

31ST MARCH 2023

|   | Note | 2023           |                | 2022           |                |
|---|------|----------------|----------------|----------------|----------------|
|   |      | £              | £              | £              | £              |
| <b>Current assets</b>                                   |      |                |                |                |                |
| Debtors   |      | 27,027         |                | 32,028         |                |
| Cash at bank and in hand                                |      | 88,616         |                | 118,283        |                |
|   |      | <u>115,643</u> |                | <u>150,311</u> |                |
| <b>Liabilities: amounts falling due within one year</b> |      |                |                |                |                |
| Creditors and accruals                                  |      | -              |                | -              |                |
| <b>Net current assets</b>                               |      |                | 115,643        |                | 150,311        |
| <b>Net assets</b>                                       | 5    |                | <u>115,643</u> |                | <u>150,311</u> |
| <b>FUNDS</b>  |      |                |                |                |                |
| 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 12<sup>th</sup> 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**

|                             | <b>2023</b> | <b>2022</b> |
|-----------------------------|-------------|-------------|
|                             | <b>£</b>    | <b>£</b>    |
| Independent Examiner's fees | -           | -           |
|                             | =====       | =====       |

**3. Grants made**

|   | <b>2023</b>    | <b>2022</b>    |
|---|----------------|----------------|
|   | <b>£</b>       | <b>£</b>       |
| 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<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>£     |
|---|---------------------------|-------------------------|----------------|
| Current assets                                      | 115,643                   | -                       | 115,643        |
| Liabilities: amounts falling due<br>within one year | -                         | -                       | -              |
| <b>Fund balance</b>                                 | <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.