

THE BETHANY PROJECT (TANZANIA) UK

REPORT AND ACCOUNTS

YEAR ENDED 31ST MARCH 2020

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REPORT AND ACCOUNTS - 2020

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THE BETHANY PROJECT (TANZANIA) UK

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2020

The Trustees have pleasure in presenting their report and financial statements of the Charity for the year ended 31st March 2020.

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

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 cash grants of £136,029 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 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 UK conducted its annual investigation to ensure that our current business details were up to date. This was completed to their satisfaction on 20th January 2020. 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).

Police prosecutions - Daniel Bujiku (ex-manager) was found guilty of rape and sentenced to 30 years jail on the 13th May 2019. His wife Eliada Bujiku together with other co-conspirators was found guilty of Kidnap and each received a two year jail sentence.

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Accident - On the 23rd of February 2020 our Land Rover was involved in an accident which resulted in the injury to several of the Bethany children and the death of one child (Baraka Juma). The children injured in the accident have all recovered but for one child who is still receiving treatment for injuries to her hand (Misoji Charles). The Land Rover was beyond repair.

New Vehicle appeal - It was decided that we should set up an appeal for a new vehicle for Bethany which we started in March the sum received was £23,031 by the 31st March 2020.

Choir/Study tour - The tour lasted 7 weeks, starting on Friday 1st November and finished on Sunday the 22nd December. The 14 children plus 2 adults flew from Manchester airport on Monday 23rd December and arrived back at Bethany on Tuesday 24th Dec. They visited 95 schools, 35 churches, 1 prison, 1 police station, They sang in Tesco's at Padiham and in the Market Hall at Accrington. They travelled 2,722 miles in the minibus and used 543 litres of Diesel costing £680. A donation from Apple Overseas for £23,400 was given to cover the cost of the trip.

Building work - We need a new boys dormitory and propose building one that is identical to the one we provided a few years ago. We hope to start this work once the issue with Coronavirus is more settled.

Improved water System - During the year we have looked at ways of improving the water supply. We have considered providing a bore hole and also upgrading our present system which involves pumping water from the lake into our sump and then up to our water tank. The local government have been approached and come up with a scheme they have used in other similar situations which they believe would be suitable for Bethany. The system involves the water from the lake being gravity fed into the sump as against the present system of having to pump the water using a petrol pump. The cost of providing this improved system comes to over 50,000,000 Tsh (£18,000). It was decided to put this work on hold until the Coronavirus issue is more settled.

Children - The numbers for the year have remained roughly the same as last year, about 142 children of school age resident at Bethany and 7 young people in higher education.

Pre and Primary School - The numbers have changed a little this year. A total of 258 children are registered of whom 98 children reside at Bethany and 160 come from the village. 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. This is a free service because families are so poor, but the Trustees hope to cover the cost for each child of £15 per month from UK sponsors.

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

Vehicles - We now have only an ageing Land Cruiser (Toyota). We also have a fairly new tractor which is proving very useful around Bethany helping with the growing of crops to help reduce the home's food bill. However, we are now raising funds to buy either a new Nissan Minibus (16 seater) and a double cab pickup (Nissan) or another Toyota Land Cruiser.

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.

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TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2020

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. 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 as last year the Trustees and their immediate families made donations of over £30,000 . The vast majority of the funds went to supporting the work with the remainder to cover the cost of flights and other travelling expenses. Trustees, G. Pountain and D Borland made regular trips to the orphanage during which they undertook an internal audit of the accounting system and procedures to ensure grant monies are being incurred for the purpose for which they are donated. However, 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 21 January 2021

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 2020 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

22 January 2021

THE BETHANY PROJECT (TANZANIA) UK

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2020

	Unrestricted funds	Restricted funds	Total funds 2020	Total funds 2019
	£	£	£	£
INCOME				
Donations and legacies	177,862	23,031	200,893	168,297
Investment income – deposit interest	36	-	36	50
Fundraising – Ball, books and cards	12,311	-	12,311	-
Total income	190,209	23,031	213,240	168,347
EXPENDITURE				
Charitable activities:				
Overseas travel costs	5,001	-	5,001	5,858
Choir flights and visas	14,526	-	14,526	-
Minibus expenses for Choir	3,229	-	3,229	-
Other Choir expenses	926	-	926	-
Sundry expenses	1,657	-	1,657	525
Grants made (note 3)	142,222	-	142,222	154,986
Bank charges	337	-	337	361
	167,898	-	167,898	161,730
Fundraising Costs:				
Charity Ball	1,703	-	1,703	-
Books	2,200	-	2,200	-
Calendars, cards etc	3,800	-	3,800	-
	7,703	-	7,703	-
Governance costs:				
Sundry	-	-	-	-
Total expenditure	175,601	-	175,601	161,730
Net incoming resources for the year	14,608	23,031	37,639	6,617
Total funds brought forward	136,358	3,300	139,658	133,041
Total funds carried forward	150,966	26,331	177,297	139,658

In 2019 income and expenditure included £15,000 relating to restricted funds.

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BALANCE SHEET

31ST MARCH 2020

	Note	2020		2019	
		£	£	£	£
Current assets					
Debtors		24,775		23,974	
Cash at bank and in hand		152,522		115,684	
		<u>177,297</u>		<u>139,658</u>	
Liabilities: amounts falling due within one year					
Creditors and accruals		-		-	
Net current assets			<u>177,297</u>		<u>139,658</u>
Net assets	5		<u>177,297</u>		<u>139,658</u>
FUNDS					
Unrestricted Funds	5		150,966		136,358
Restricted Funds	5		26,331		3,300
			<u>177,297</u>		<u>139,658</u>

Approved by the Board of Trustees on 21 January 2021 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 2020

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

	2020	2019
	£	£
Independent Examiner's fees	-	-
	=====	=====

3. Grants made

	2020	2019
	£	£
Bethany Tanzania NGO:		
Cash grants	136,029	137,712
Grant relating to donation to chapel/classroom	-	15,000
Assets acquired	6,193	2,274
	-----	-----
	<u>142,222</u>	<u>154,986</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 (2019 – 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 2020

5. Analysis of Net Assets by Fund

	Unrestricted Fund £	Restricted Fund £	Total £
Current assets	150,966	26,331	177,297
Liabilities: amounts falling due within one year	-	-	-
Fund balance	<u>150,966</u>	<u>26,331</u>	<u>177,297</u>

The restrictive fund represents donations received towards the purchase of vehicles for use by Bethany Tanzania NGO.