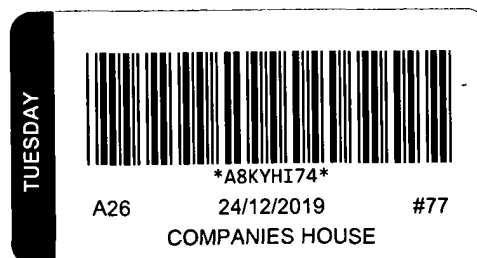


Company registration number: 06828539
Registered charity number: 1128548

Annual Report and Accounts

Child-Link International Aid Foundation (A Company Limited by Guarantee)



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Reference and Administrative Details

Child-Link International Aid Foundation (A Company Limited by Guarantee) For the year ended 4 April 2019

Registered Charity Number

1128548

Company Registration Number

06828539

Directors and Trustees

Diana Butchers, Chair

Alan R Butchers

Peter W Moffat

Michele Millidge (appointed 24 October 2018)

Martin Corry (resigned 9 July 2019)

Secretary

Karen J Adams

Registered Office

39a Moberly Road, Salisbury, Wiltshire, SP1 3BZ

Bankers

Lloyds Bank Plc

38 Blue Boar Row, Salisbury, Wiltshire, SP1 1DA

Independent Examiner

CBA Services Limited

45 East Street, Blandford Forum, Dorset, DT11 7DX

Trustees' Report

Child-Link International Aid Foundation (A Company Limited by Guarantee) For the year ended 4 April 2019

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 4 April 2019.

Objectives and Activities

Purpose

The relief of poverty and sickness especially of children and young people throughout the world and the advancement of the christian religion throughout the world in accordance with the statement of faith.

Activities:

We raise support through a child sponsorship programme (regular giving), mainly for the education of children at the Gnana Deepam school in Tamil Nadu, India. Funds are also raised for specific capital projects associated with this school in Nepal. We provide hot school meals, as school bus and educational resources for a primary school in the slums of Kathmandu.

Public Benefit

This year we have continued to support both schools: the Gnana Deepam Matriculation School in Tamil Nadu, Southern India and Pastor Daniel's kindergarten school in the Balkhu slum, Kathmandu, Nepal.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and Performance

Nepal

Child Link continues to fund a hot cooked lunch for each child every school day. There are approximately 60 children at the school aged between 3 and 7. The school are able to provide a variety of healthy meals for the children to enjoy with their friends. The children like coming to school and not feeling hungry helps them focus on their studies. We continue to fund a school bus. Our bus allows the children to travel to and from school safely – particularly during adverse weather when conditions in the slum are extremely wet and slippery. We have received very positive feedback from Pastor Daniel regarding both the lunches and the bus.

India

The boys' hostel to which we contributed last year is making good progress with an opening date of June 2019 envisaged.

We have paid for the equivalent of A-level certification for the school. By being able to provide A-Level equivalents to the children, we will allow them to continue their education and obtain better opportunities than ever before. Many of those who go on to even further education after A-Level equivalent return home, benefiting the community as a whole.

We have continued with the annual maintenance payment of £3,000 to keep the school in a good state of repair. Annual sponsorship of an 80 girl group plus a small number of children sponsored by individual donors has also remained in place. We also continue to pay one teacher and one school administrator salary.

Trustee Diana Butchers visited Gnana Deepam school in February 2019. During this visit she was also able to purchase stock (such as clothing, bags, other textiles) to sell on and use as part of our fundraising.

Trustee Alan Butchers plans to visit the school next year. He will work with the school administration team on a new budgeting and accounting method which will enable them to get a more accurate understanding of financial management and planning.

Financial Review

Child Link had a fundraising/awareness stall at the New Wine event this year which was attended by Steve, the headmaster of Gnana Deepam School. This will be our last New Wine as the event is moving to Peterborough from summer 2019. We are intending to focus on local fundraising going forward such as the Salisbury general market stalls, artisan market stalls, indoor markets – for example Fisherton Warehouse in Salisbury plus auction nights, coffee mornings, BBQ's and much more!

We would like to give special thanks to everyone who has supported Child Link throughout the year, without which what we have achieved would not have been possible.

Structure, Governance and Management

Governing Document

Memorandum and articles of association incorporated 24 February 2009 as amended by special resolution 22 September 2009.

Constitution

A company limited by guarantee.

Trustees

Michele Millidge joined the board of Directors/Trustees in October 2018. We would like to welcome Michele and thank her for all her input so far. Martin Corry resigned as a Trustee in July 2019. We would like to express our thanks to Martin for all his hard work over the years.

Statement of Trustees' Responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees


.....

Diana Butchers

Chair

Date..... 21-12-19.....

Independent Examiner's Report to the trustees of

Child-Link International Aid Foundation (A Company Limited by Guarantee)

For the year ended 4 April 2019

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 4 April 2019 which are set out on pages 8 to 15.

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").

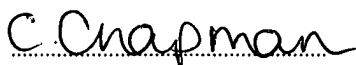
I report in respect of my examination of the Charity's accounts carried out under section 145 of 2011 Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Catherine Chapman

Accountant

ATT

45 East Street, Blandford Forum, Dorset, DT11 7DX

Date: 23 December 2019

Statement of Financial Activities

Child-Link International Aid Foundation (A Company Limited by Guarantee)
For the year ended 4 April 2019

	NOTES	UNRESTRICTED FUNDS	RESTRICTED INCOME FUNDS	2019	2018
Incoming resources					
Income and endowments					
Donations and legacies	3	5,271	32,225	37,495	44,253
Other trading activities	3	21,395	-	21,395	10,233
Investments	3	4	-	4	-
Other	3	191	-	191	-
Total Income and endowments		26,861	32,225	59,086	54,486
Sub Total		26,861	32,225	59,086	54,486
Resources expended					
Expenditure					
Raising funds	4	8,244	-	8,244	7,872
Charitable activities	4	7,284	46,615	53,899	40,965
Total Expenditure		15,528	46,615	62,143	48,837
Sub Total		(15,528)	(46,615)	(62,143)	(48,837)
Net income (expenditure) before investment gains (losses)		11,333	(14,390)	(3,057)	5,649
Transfers between funds					
Transfers	13	(9,793)	9,793	-	-
Net income (expenditure)		1,540	(4,597)	(3,057)	5,649
	NOTES	UNRESTRICTED FUNDS	RESTRICTED INCOME FUNDS	2019	2018
Reconciliation of funds					
Total funds brought forward	13	19,728	4,597	24,325	18,676
Total funds carried forward	13	21,268	-	21,268	24,325

The statement of financial activities includes all gains and losses recognised in the year. All of the charitable company's activities derive from continuing operations.

Balance Sheet

Child-Link International Aid Foundation (A Company Limited by Guarantee) As at 4 April 2019

Registration number: 06828539

	NOTES	4 APR 2019	4 APR 2018
Current assets			
Stocks	9	1,505	2,735
Debtors	10	4,344	4,420
Cash at bank and in hand	12	16,521	17,830
Total Current assets		22,370	24,985
Creditors: amounts falling due within one year			
Accruals and deferred income	11	1,102	660
Total Creditors: amounts falling due within one year		1,102	660
Net current assets (liabilities)		21,268	24,325
Total assets less current liabilities		21,268	24,325
Net Assets		20,165	23,665
Funds of the charity			
Funds	13	21,268	24,325
Total Funds of the charity		21,268	24,325

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.


The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

Approval

Signed on behalf of all the trustees



Diana Butchers

Chair

Date 21-12-19

Notes to the Financial Statements

Child-Link International Aid Foundation (A Company Limited by Guarantee) For the year ended 4 April 2019

1. Charity Status

The charity is a charitable company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £nil towards the assets of the charity in the event of liquidation.

The charitable company is incorporated in England. Its registered office is 39a Moberly Road, Salisbury, Wiltshire, SP1 3BZ.

2. Accounting Policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

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) issued on 16 July 2014;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102);
- the Companies Act 2006; and with
- the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

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.

Support Costs

The charity has incurred expenditure on support costs.

Taxation

No Corporation Tax is provided for as the company, being a charity, is exempt. Due to its current activities the charity is not registered for VAT and therefore cannot recover VAT on its expenses.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more than likely that not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources; eg allocating property costs by floor areas, or per capita, staff costs by time spent and other costs by their usage.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Assets**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at lower of cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement account after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2019	2018
3. Analysis of income				
Donations and legacies				
Donations and gifts	927	-	927	600
Gift Aid	4,344	-	4,344	4,420
Sponsorships	-	32,225	32,225	39,233
Total Donations and legacies	5,271	32,225	37,495	44,253
Other trading activities				
Income From Exhibitions	10,425	-	10,425	8,411
Income from Market Stalls	2,990	-	2,990	1,296
Income from other events	5,265	-	5,265	181
Income from Other Sales of Goods (Warehoure Etc.)	2,715	-	2,715	345
Total Other trading activities	21,395	-	21,395	10,233
Income from investments				
Interest income	4	-	4	-
Total Income from investments	4	-	4	-
Other				
Insurance claim	191	-	191	-
Total Other	191	-	191	-
Total Analysis of income	26,861	32,225	59,086	54,486

All income in the prior year was unrestricted except for £39,233 for child support.

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2019	2018
4. Analysis of expenditure				
Raising funds				
Fundraising events	7,832	-	7,832	7,313
Advertising and marketing	413	-	413	559
Total Raising funds	8,244	-	8,244	7,872

Charitable activities

Activities undertaken directly	-	46,615	46,615	34,636
Support costs	7,284	-	7,284	6,329
Total Charitable activities	7,284	46,615	53,899	40,965
Total Analysis of expenditure	15,528	46,615	62,143	48,837

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2019	2018
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5. Charitable activities

Childrens Education- Gnana Deepam	-	15,495	15,495	15,850
Exceptional Support - Gnana Deepam	-	15,000	15,000	-
Gnana Deepam Small Projects	-	-	-	1,090
Maintenance Fund- Gnana Deepam	-	3,000	3,000	4,500
Major Projects - Gnana Deepam	-	-	-	2,600
Other grant - Gnana Deepam	-	1,850	1,850	-
Other Grants - Nepal	-	-	-	90
RF - Bethesda Project/Teacher	-	2,920	2,920	3,349
School Lunches & Busses - Nepal	-	8,350	8,350	7,158
Total Charitable activities	-	46,615	46,615	34,636

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2019	2018
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6. Support Costs

Governance	938	-	938	748
Wages and salaries	3,490	-	3,490	3,161
Administration	2,857	-	2,857	2,419
Total Support Costs	7,284	-	7,284	6,329

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2019	2018
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7. Details of certain items of expenditure

Independent examiner's fees	903	-	903	660
Total Details of certain items of expenditure	903	-	903	660

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2019	2018
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8. Staff costs

Salaries and wages	3,490	-	3,490	3,161
Total Staff costs	3,490	-	3,490	3,161

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The average head count in the year was:

Activity	2019	2018
Support	1	1
Total	1	1

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2019	2018
9. Stock held for resale				
Other trading activities				
Opening	2,735	-	2,735	-
Added in period	-	-	-	2,735
Expensed in period	(1,230)	-	(1,230)	-
Total Other trading activities	1,505	-	1,505	2,735
Total Stock held for resale	1,505	-	1,505	2,735

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2019	2018
10. Analysis of debtors				
Other debtors	4,344	-	4,344	4,420
Total Analysis of debtors	4,344	-	4,344	4,420

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2019	2018
11. Analysis of creditors				
Accruals	1,102	-	1,102	660
Total Analysis of creditors	1,102	-	1,102	660

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUND	2019	2018
12. Cash at bank and in hand				
Cash at bank	16,521	-	16,521	17,830
Total Cash at bank and in hand	16,521	-	16,521	17,830

13. Charity funds

	Balance at 5 April 2018 £	Income £	Expenditure £	Transfers £	Gains and losses £	Balance at 4 April 2019 £
Unrestricted funds						
General	19,727	26,861	(15,528)	(9,793)	-	21,267
Total	19,727	26,861	(15,528)	(9,793)	-	21,267
Restricted funds						
Child Support	4,597	32,225	(46,615)	9,793	-	-
Total	4,597	32,225	(46,615)	9,793	-	-
Total funds	24,324	59,086	(62,143)	-	-	21,267

	Balance at 5 April 2017 £	Income £	Expenditure £	Transfers £	Gains and losses £	Balance at 4 April 2018 £
Unrestricted funds						
General	18,676	15,253	(14,202)	-	-	19,727
Total	18,676	15,253	(14,202)	-	-	19,727
Restricted funds						
Child Support	-	39,233	(34,636)	-	-	4,597
Total	-	39,233	(34,636)	-	-	4,597
Total funds	18,676	54,486	(48,838)	-	-	24,324

14. Transactions with trustees and related parties

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

No trustee expenses have been incurred.