



British Earthquake And Tsunami Support

Charity Name and Number

British Earthquake And Tsunami Support (B.E.A.T.S.) Registered Charity Number: 1122133

Correspondence Address

47 Arnold Way, Bosham, West Sussex PO18 8NJ

Trustees:

Mrs. Sarah Page (Chair)
Mrs. Julie Collins (Treasurer)
Dr. Martin Fair (Secretary)
Mrs. Elaine Hooper (Child Protection Advisor)
Mr. Timothy Hitchings (Legacies and Marketing)
Mr. Neil Watt (Projects Auditor)

Professional Advisors

Bankers:

Co-operative Bank PLC, P.O. Box 250, Delf House, Southway, Skelmersdale, Yorkshire WN8 6WT

Independent Examiner:

Mrs. K. Gowling, Barn Close, Ham Lane, Prinsted, West Sussex PO10 8XT

Trustees' Annual Report: Year Ending December 31st 2021

History, Objectives and Activities of the Trust

British Earthquake And Tsunami Support (known as 'BEATS') was formed in order to help victims of the 2004 Boxing Day tsunami, but also with a view to helping people affected by other earthquakes and tsunamis in the future.

The charitable Trust Deed was established in 2007. The charity receives new Trustees by invitation from current Trustees who know the candidate to be already interested in BEATS, with a previous connection to the charity as a supporter, and who it is felt by Trustees would add usefulness to the work and/or insight to deliberations. New Trustees are invited for an initial 3 years and on the understanding that there are approximately quarterly meetings (more if needed) and that all the work is voluntary. New Trustees are given appropriate information from the Charity Commission and relevant information about BEATS. BEATS currently has 2 Trustees who have served for more than 9 years, namely, the Chair, who has the most knowledge of the workings of the charity, who has built relationships with all our partners over many years and who is learning the Indonesian language in order to facilitate good working relationships; and also, the Child Protection Advisor, whose advice is invaluable.

In 2021 Trustees have continued to allocate funds to 'Yayasan Adonai Cinta Anak Nusantara'/'The Father Loves the Children of S E Asia Foundation' (YACAN) Children's Home, which is helping Aceh victims of the 2004 Boxing Day tsunami, victims of the Nias Island earthquake of Easter Monday 2005, victims of the Padang earthquake of 30 September 2009 and other needy children. BEATS has also continued in 2021 to partner with 'Yayasan Anugrah Sungai Air Hidup'/'Streams of Living Water and Grace Foundation' (YASAH) Children's Home, which is helping victims of the Nias Island earthquake of Easter Monday 2005, victims of the Padang earthquake of 30 September 2009 and other needy children. Also, by helping to provide a good education for children from the home and children from nearby villages by paying salaries of teachers at their affiliated onsite school, known locally as Anastasia School.

In 2021 BEATS has continued to partner with 'Yayasan Saluran Internasional'/'International Channel Foundation' (YSI). See *below*.

In 2021 BEATS has continued to partner with 'Gereja Bethel Indonesia-Jamaat Betlehem Ambon'/'Bethel Church Indonesia-Bethlehem Congregation Ambon'(GBI-JBA), following an earthquake in September 2019. See below.

BEATS' Trustees read and discuss the aims and objectives of the Trust each year, in line with the charity's stated charitable purposes, powers and classification; and also the role of charitable Trustees within BEATS' organisation. BEATS Trustees have had due regard for the Charity Commission's guidance on public benefit in planning our activities. The three purposes of this charitable trust are explained below. The annual review considers each of BEATS' purposes, the activities undertaken to achieve these purposes and the powers Trustees have at our disposal to do so. It helps the Trustees to ensure that the trust remains focused on its stated purposes, as well as celebrating its achievements and planning for future activities.

The Trust's first purpose is to provide relief by means of material assistance to victims of earthquakes/tsunamis. This year BEATS has continued to help

- a) the people of Aceh, Indonesia (Banda Aceh city, Jantho village and more recently Pulau Nasi Island),
- b) two children's homes in Medan: i) Deli Tua Children's Home run by YACAN for approximately 40 children and students, about 50% of whom were 2005/9 earthquake victims, ii) Deli Serdang Children's Home run by YASAH for approximately 120 children and students, about 14% of whom were 2005/9 earthquake victims,
- c) the people of Ambon, following the September 2019 earthquake.

BEATS helps in the following ways:

- a) Individual child sponsorship through YACAN, YASAH and GBI Ambon.
- b) Sponsorship of YACAN staff.
- c) Grants towards larger projects/purchases. The Trust utilises revenue from BEATS' tax reclaim and one-off donations to allocate grants. BEATS also occasionally applies for grants from other charities/trusts that may be interested to help.

In 2021, £944.50 was given in grants to YACAN for tiles for the bathrooms, a rice cooker, trip to Banda Aceh expenses, school supplies and food, electricity and furniture for new rented homes (for some of the older boys).

A grant of £2,825 was given to YSI to be used to train tsunami widows in sewing skills, who consequently made items for sale and will hopefully be able to continue making a living in this way.

A grant of £1,500 was given to GBI-JBA Church in Ambon to distribute in the form of micro-business loans. They have used this to help 7 families get into business, including fishermen, seamstresses and small food shops. The monthly repayments vary according to the amount lent.

BEATS' Chair and Projects Auditor receive regular updates from overseas partners and anything of note is shared with the Treasurer and/or discussed with all Trustees.

GBI-JBA

GBI-JBA Church in Ambon have set up a child sponsorship scheme for Muslim and Christian children who are living with their family. In 2021 four families gained sponsorship for their children.

In conclusion, the first objective of relieving suffering has been shown to be beneficial to many members of the public in Indonesia; in the case of YACAN, YASAH and GBI-JBA, by giving children and students a much better standard of living, emotional and spiritual support and guidance from BEATS' partners. In the case of YSI by helping adults to make a living.

The Trust's second purpose is to advance the education and vocational training of young people affected by earthquakes/tsunamis.

Sponsored children/students at YACAN continue to be supported in their education by purchasing uniform, school supplies, text books etc., largely using the donations from sponsors. Indonesia has continued to suffer with the **Covid-19 pandemic**, resulting in online education from Easter 2020 to June 2021. Some universities have continued online learning beyond that! YASAH teachers have done their best to provide YouTube lessons and have also used Google-Teams, Zoom, etc. Some BEATS' supporters fund-raised to provide more laptops for both YACAN and YASAH young people to use, so there have been sufficient devices available. Online learning has been organised and supervised well by

staff and older young people; periodically videos have been sent to BEATS of the online learning process at YACAN. At YASAH the children who live within the campus have been able to have some teaching on-site, and teachers have used the ICT suite to prepare online lessons for both YASAH and YACAN. From July 2021 schools began to open again, albeit some part-time. YACAN decided to no longer home-school, except for Kindergarten children, and instead enrolled children up to Year 8 into the nearby village schools.

The supported earthquake child victims obviously continue to grow up and leave the homes. During 2021 Trustees decided General Fund money should only be used for YASAH teachers and staff who are earthquake victims themselves plus the person who does the accounting and also for fees for the pupils who attend Anastasia School who are earthquake victims from both YASAH and YACAN. Trustees discuss from time to time the diminishing numbers of those affected by earthquake and tsunamis at YASAH and YACAN and the plan to gradually reduce our support accordingly.

Of the 12 sponsored Aceh children, 2 live in Medan and attend different schools, the other 10 live with family members. A YACAN staff member checks on their physical needs, including educational expenses, which this year, because of **Covid-19 restrictions**, has been done remotely, although one trip was possible. Bank transfers have provided funds for daily needs, with help from our Aceh contacts. This project has been supported since BEATS was founded.

BEATS continues to pay staff allowances at YACAN Children's Home, although there are plans to gradually reduce this support because of the reduction in earthquake children.

BEATS largely supports YASAH through the teacher sponsorship programme. Anastasia School is registered with the Indonesian government. A few sponsors choose to sponsor a particular teacher; many sponsor the teachers in general and, in doing so, help many children to receive a good education, with more hope of getting a good job in the future so that they can support themselves and their families.

No lessons were observed in 2021 because travel was prohibited due to **Covid-19 restrictions**. In 2021 BEATS Trustees have had increased concerns about the leadership of Anastasia School, following the resignations in 2019 and 2020 of the Anastasia Headteachers and the appointment of Heads who are only in their mid-twenties and lack leadership and teaching experience. The concerns were not unfounded because in late October 2021 safeguarding issues came to light about one of the Headteachers. Trustees insisted that he be dismissed which was accepted. BEATS Trustees are keeping an eye on the situation, with regular chats with those involved. The matter was reported to the Charity Commission and to sponsors of teachers (see safeguarding section).

University students are also sponsored at both YASAH and YACAN and, with many universities in the city of Medan, there is a good choice of career paths, including a specialist midwifery college.

One example of a good-news story about the effectiveness of helping children through their education through the children's homes is one of the midwifery students, D, who is one of the top students in the university, achieving high grades and, despite the hard work, really enjoying her studies and practise in clinics and hospitals, none of which would be possible without support from a team of sponsors. D has already passed the basic midwifery course with flying colours and in 2022 is expected to pass a higher-level course. She is so grateful to BEATS for giving her this career opportunity.

YSI

YSI's office is in Banda Aceh, where the 2004 Boxing Day tsunami hit hardest and, although relatively recent partners of BEATS, have been working and helping the population there since 2005. They are a well-respected organisation, even though Christian within an Islamic province. In 2021 YSI have continued to provide earthquake and tsunami 'disaster preparedness' education, principally for schools, using grants totalling £3,450 from BEATS. Teachers receive a seminar/training session; the following day the teachers teach disaster preparedness to pupils in the morning and the whole school practises running away to a safe place in the afternoon. The costs for the training courses include hiring premises for training, buying equipment and food for training days, staff costs, 'Go-bags' and First Aid boxes for each school, monitoring and follow up. A number of schools and many pupils have now received this training. Of course, pupils were not even born in 2004 when the Boxing Day tsunami occurred!

In conclusion, the second objective of advancing education/training has been shown to be beneficial to many members of the public in Indonesia through sponsorship of individual children and students through their education, by paying teacher salaries (YASAH) and also providing funds for YSI's 'Disaster Preparedness' training project in Aceh province.

The Trust's third purpose is to promote regeneration in areas of deprivation affected by earthquakes / tsunamis for the benefit of the general public.

YSI have been working during 2021 in the city of Banda Aceh and towards the end of the year also on a poor island off the north-west coast called Pulau Nasi (Rice Island). The intention is for BEATS to focus our help on this island in 2022 and consequently a motorbike with sidecar was bought at a cost of £400 using the grant from BEATS in order to aid the supervision of the regeneration of this area.

GBI-JBA

As the Ambon government focused on the Covid-19 pandemic, BEATS set up an agreement with GBI-JBA Church. As well as the micro-business loans and sponsorship of children already mentioned, BEATS has also given grants to rebuild houses that collapsed in the September 2019 earthquake. Scores of families continue to live in tents/shacks and yearn to live in a home again. Thus far, BEATS have enabled 3 homes to be built. Sadly, people sometimes get ill because of their living conditions and one lady died before she had the chance to enjoy her new home. BEATS can only help if we receive enough money from supporters and grants; we hope we can continue to build a number of homes in 2022. It seems that Ambon is likely to become one of our main projects.

Supporters

BEATS continues to be well supported by individual supporters and churches, despite the **Covid-19 pandemic**, for which we are very grateful, although, unsurprisingly, we have not received grants from any schools in 2021 due to **Covid-19**. Although we have lost a little support, we have also gained some, for which we thank God. BEATS has not become better known in 2021, largely due to the decision to delay marketing efforts because of the **Covid-19 pandemic** economic pressures. However, BEATS were very grateful to receive a grant from the 'World Day of Prayer', to be used in 2022 to help rebuild an Ambon house.

BEATS is particularly grateful for all those who faithfully give regular monthly donations and have done so for many years. Trustees do not take lightly the trust which is placed in them to use money wisely and be open about how it is used. Whenever a new person signs up to support BEATS regularly, they receive a pack of information, including explanation that BEATS only operate 'designated' funds and not 'restricted' funds and what that means in practice. Throughout 2021 supporters have been kept informed. Regular updates have also been put on the BEATS website, including video clips. Trustees endeavour not to communicate too much or too little!

Trustees are also grateful for the tax reclaim from the U.K. government, which helps to cover shortfalls where needed, which in 2021 was over £14,000.

BEATS is signed up to 'InKindDirect', an organisation which makes available to charities useful items that are no longer required by companies, at very cheap prices, on the condition that they are given to supporters or the supported. BEATS' Chair has, from time to time, purchased items as 'thank you' gifts for supporters and/or to be taken to Indonesia as gifts when visiting our projects. Due to the **Covid-19 restrictions**, visits have not been possible in 2021.

Management and governance arrangements

The Trust had 6 Trustees in 2021. Disclosure and Barring Service checks have been obtained for all Trustees.

Trustees meet once a quarter, just before transfers of grants are made. It was decided that from 2022 Trustees will have two extra meetings to solely discuss Safeguarding and also Purposes, Policies and Processes. In 2021 Trustees met solely on Zoom because of the Covid-19 pandemic. BEATS' Trustees continue to discuss some matters in-between meetings via email and/or WhatsApp.

Trustees are satisfied that the work of all our Indonesian partners is managed in a prudent and effective manner, with due care and attention for all aspects of the work. Detailed financial records are sent to BEATS by all parties about how grants have been spent, including about each individual sponsored child/student, showing how money donated has been used.

POLICIES

Safeguarding

BEATS has a safeguarding policy, which is on the BEATS website and is available on request. The Safeguarding policies of our partner organisations are available on request.

Both homes have CCTV in the offices and YASAH's Director has access from his mobile phone.

In 2021 one of the children's homes had a safeguarding incident regarding a number of their children. As a result, 8 children were required to leave the home, 3 returning to family and the others living in rented homes away from the other children and with adult supervision. BEATS continue to support these young people and have been using the services of an Indonesian counsellor. Also in 2021, Trustees, in conjunction with the home have produced an Adult Protection Policy Document, so that everyone is clear about what is and is not acceptable towards everyone, not just children.

Also in 2021, the other children's home had a safeguarding incident regarding a member of staff. This was dealt with promptly and the member of staff quickly dismissed.

BEATS Trustees were mindful of the need to deal with both incidences well and speedily, in conjunction with our partners, showing due-diligence and reporting appropriately. Consequently, we have gained even more trust from supporters.

Risk Management

To date, BEATS has been a fundraising charity that allocates money to other trusted organisations and occasionally individuals that are helping victims of tsunamis and earthquakes. The Trustees regularly review the risks that the charity faces, including the sending of grants. The Trust does not agree to provide any grants until monies have been raised. From its inception, BEATS has had a policy to avoid 'middle men' linking with people recommended to us and who demonstrate openness to Trustees, with clear, transparent accounting and regular updates about how grants from BEATS have been allocated, in accordance with the agreed needs. Trustees have secure and trusted partnerships with all our contacts (by email, telephone, text, WhatsApp, Zoom and in person) and frequent communication takes place, which minimises risks. Detailed reports are received at least twice per year from partners, showing how grants have been utilised, which are scrutinised by the Projects Auditor Trustee. Supported charities are managed by people Trustees are confident, from experience, we can trust, or have been recommended to BEATS Trustees by others with whom we have worked. BEATS Treasurer and Chair are accountable to each other, working together on ensuring BEATS' financial administration and accounts are accurate and regularly updating other Trustees. The Trust uses XE to transfer grants direct to our partners' bank accounts, once funds are received from the BEATS Co-operative Bank account. XE is reliable, with competitive exchange rates. This has proved to be a safe, secure and simple method for transfers.

Health and Safety

The Health and Safety Risk Assessment Policies at YACAN/YASAH, which were developed in 2019, are reviewed regularly. A health and safety policy is not required for BEATS' Trustees, because all work voluntarily from their own homes. BEATS has no office.

Reserves

Trustees have a policy to keep approximately £1,000.00 in reserve for emergencies.

Expenses/Volunteer Management

BEATS has no paid staff; all Trustees are volunteers. Other volunteers are BEATS' website manager and two supporters who have helped provide or write birthday cards to supporters that wish to have one. Another supporter, who is a dentist, has been providing online training to YACAN Children's Home in the care of teeth. The Trustees take great care to minimise the expenses incurred by the Trust. XE, who instigate BEATS' transfers, do not charge transfer fees. Expenses such as marketing leaflets/business cards/birthday card postage/prayer diary and travel expenses are all paid by Trustees. Trustees and other individuals give gifts to BEATS in order to cover ALL expenses. During 2021, the BEATS website continues to be a valuable resource for promoting the work of BEATS and enabling potential and current supporters to stay abreast of developments. It can be accessed at www.beatscharity.co.uk

Data Protection

In line with GDPR, which came into force in May 2018, BEATS produced and circulated a Data Protection Policy Document and a form on which supporters indicate by which means they are willing to be contacted, including whether or not they wish to receive a birthday card from BEATS. When regular support is withdrawn, details are transferred to a 'suppression list'. All new supporters are sent the Data Protection Policy Document and asked to indicate how they wish to be contacted. This document was reviewed and updated in 2021.

Complaints Procedure

Complaint/concerns are very rare due to the personal nature of this small charity. Supporters are encouraged to contact the Chair at any time if they have concerns or questions, which are quickly

followed up and followed through to a satisfactory conclusion. Trustees were heartened that our good name continues despite recent challenges, and trust is secure.

Agreements

In order to provide a clear understanding between key partners and BEATS, Trustees have established written agreements (in English and Indonesian) which govern the terms and conditions of any grants made and sponsorship arrangements entered into by BEATS.

Communication

Trustees carefully manage communications between BEATS, individual sponsors and the sponsored children/students/teachers. Bi-annual letters are monitored and translated into English by our partners. Letters from sponsors to their sponsored child/student/teacher are translated from English into Indonesian by BEATS' Chair or YACAN/YASAH staff.

Supporters are increasingly discovering the benefits of contact via WhatsApp, where photos, video and audio clips can be sent between sponsor and supported individual via a Trustee and senior staff at the Children's Homes. In 2021, Zoom has continued to be a good method of communication, including setting up fortnightly staff meetings with YACAN.

Children and students have benefitted from WhatsApp video, as well as phone, by being permitted to make contact with their family every month if possible.

As previously stated, no trips have been possible in 2021 due to **Covid-19**. Trips are highly valued by our partners so it is hoped they will once again be possible in 2022.

2021 Highlight

Trustees have continued to host a monthly Zoom prayer meeting for all our projects, with items for Praise and Prayer provided by our partners and Trustees. Supporters are invited to join in with these 40-minute sessions. It has been exciting to experience this time together and to see such positive answers to prayer.

Statement of Trustees' responsibilities

BEATS charity Trustees make decisions together, working well as a team, and the decisions made are usually unanimous, following thoughtful discussion. Trustees endeavour to ensure that decisions are made for public benefit, comply with BEATS' governing document and the law, act in the best interests of BEATS charity, manage the charity's resources responsibly, act with reasonable care and skill and ensure BEATS charity is accountable.

Trustees prepare financial statements for each financial year which show a true and fair view of the charity and its financial activities for that period. Trustees keep proper accounting records, which disclose with a very high degree of accuracy at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Summary of plans for the coming year (2022):

1. Continue supporting sponsored children and students at YACAN (Banda Aceh, Jantho, Deli Tua Medan)
2. Continue supporting sponsored children and students at YASAH (Deli Serdang Medan)
3. Continue supporting sponsored children in Ambon
4. Start supporting the teachers of kindergarten school children on Rice Island, Aceh via YSI.
5. Continue supporting staff at YACAN and teachers at YASAH School, although to a lesser extent because of having less earthquake and tsunami victims in their care.
6. Continue the 'Disaster Preparedness' project in Rice Island, Aceh, via YSI.
7. Continue supporting a tsunami sewing training project in Rice Island, Aceh via YSI.
8. Continue supporting and developing house-building projects in Ambon.
9. Continue monitoring the small business loans project in Ambon and possibly extending it.
10. At least one trustee to visit our projects, if possible.

11. To continue monitoring children's contact with their families, including visits where possible, using BEATS recently established 'Visiting Families Fund' to enable this to happen.
12. Continue discussions with the homes about how children are chosen in the first place, and care needed to ensure the action taken is in the best interests of the child.
13. To ensure that the 'United Nations Rights of the Child' and updated protection documents are issued to all adults.

As BEATS looks forward to further work in 2022, Trustees are hoping to secure grants for the building or repairing of houses in Ambon. The Trustees are hopeful that BEATS will continue to see growth in sponsorship through regular giving and also in relationships through WhatsApp contact between supporters and the supported.

Legacy leaflets and forms were distributed in 2021 to appropriate supporters who have not yet received them.

Independent Examiner

The Trustees intend to ask the existing independent examiner to undertake the examination of the financial statements of the Trust in the following year.

Signed on behalf of the Trustees



Mrs Sarah Page
24th March 2022



British Earthquake and Tsunami Support (BEATS)
Statement of Financial Activities
for the year ending 31 December 2021

The guidelines established by the Trustees in 2010 in connection with travel expenses continue to be in place. They govern the circumstances under which BEATS will consider meeting expenses incurred in connection with travel which is beneficial to the charitable work of the Trust.

6. Debtors

	2021	2020
	£	£
Tax recoverable under Gift Aid. HM Revenue and Customs	<u>14,123</u>	<u>14,307</u>
Total	<u>14,123</u>	<u>14,307</u>

7. Creditors

	2021	2020
	£	£
Amounts received from donors relating to future periods	<u>270</u>	<u>310</u>
Total	<u>270</u>	<u>310</u>

British Earthquake and Tsunami Support (BEATS)
Statement of Financial Activities
for the year ending 31 December 2021

		Unrestricted Funds 2021	Unrestricted Funds 2020
	Notes	£	£
Incoming Resources			
Voluntary income: donations	3	95,086	95,763
Interest income		<u>-</u>	<u>-</u>
<i>Total incoming resources</i>		<u>95,086</u>	<u>95,763</u>
 Resources expended			
Charitable activities			
Relief of poverty	4	93,871	95,606
Cost of generating funds			
Governance costs			
Travel expenses	5	-	-
Bank charges		<u>-</u>	<u>-</u>
<i>Total resources expended</i>		<u>93,871</u>	<u>95,606</u>
<i>Net incoming/outgoing resources</i>		1,215	157
 Reconciliation of Funds			
Total funds brought forward		<u>16,111</u>	<u>15,954</u>
<i>Total funds carried forward</i>		<u>17,326</u>	<u>16,111</u>

Balance Sheet as at 31 December

		2021		2020
	Notes	£	£	£
Fixed assets		-		-
 Current assets				
Debtors	6	14,123		14,307
Cash at bank		<u>3,473</u>		<u>2,114</u>
		17,596		16,421
Creditors: amounts falling due within one year	7	<u>270</u>		<u>310</u>
<i>Net current assets</i>		17,326		16,111

Independent Examiners Report to the Trustees of the British Earthquake and Tsunami Support.

I report on the Accounts of the Trust for the period 1 January 2021 to 31 December 2021

Respective responsibilities of the trustees and examiner:

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (“the Charities Act”) and that an independent examination is needed.

It is my responsibility to:

1. Examine the accounts under section 145 of the Charities Act
2. To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and
3. To state whether particular matters have come to my attention

Basis of the independent examiner's statement:

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 seeking explanation from the 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

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements to keep the accounting records in accordance with section 130 of the Charities Act and to prepare accounts which accord with the accounting records and comply with the requirements of the Charities Act have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts.

Mrs K Gowling
Barn Close
Ham Lane
Prinsted
Chichester
PO

Dated July 2022

**British Earthquake and Tsunami Support (BEATS)
Statement of Financial Activities
for the year ending 31 December 2021**

Notes to the Accounts

The Trustees are pleased to present the 14th statement of financial activities of British Earthquake And Tsunami Support, The trust was formed in April 2007 and its activities commenced in October 2007. This statement of financial activities covers the period from 1 January 2021 to 31 December 2021.

1. Accounting policies

In preparing these accounts, the following policies have been complied with:

- i) The accounts have been prepared on the historic cost convention. The accounts are in accordance with applicable accounting standards, the Charities SORP 2015 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2008 issued under the Charities Act 2011
- ii) Gift aid reclaimable on donations to the charity is included in the amount received
- iii) Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Trust has not made any grant commitments of more than one year
- iv) Other expenditure is included in the accounts on an accruals basis

2. Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes

3. Income

The Trust receives income from individuals and organisations which wish to provide support for orphans and other individuals and groups affected by earthquakes and tsunamis. The Trust then makes grants to organisations located in countries which have been affected by these natural disasters, which in turn provide sponsorship to eligible individuals, as well as other goods and services.

4. Grants made

During this period grants were made to Yayasan Adonai Cinta Anak Nusantara (YACAN) to Yayasan Anugrah Sungai Air Hidup (YASAH) to

Yayasan Saluran Internasional (YSI) and to Gereja Bethel Indonesia
- Jemaat Betlehem Ambon (GBI-JBA)

5. Travel Expenses

During 2021 no travel expenses were incurred.