

NewDawn India



End of Year Financial Statements

Year ending 31.12.21

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Trustees' Annual Report

Programmes and Activities

The Trustees fulfil the main objects of the Trust by primarily funding a number of children and family programmes in the city of Madurai, Tamil Nadu. The street and working children programme in Madurai is run in partnership with Sakthi-Vidiyal (Vidiyal being Tamil for "a New Dawn"). The extensive outreach work is led by Executive Director, Dr Jim Jesudoss, his wife Dr. Sharmila, and a dedicated staff team comprising project leaders, staff and volunteers, many of whom were street children themselves and were educated through Vidiyal. Sakthi is an Indian Society (registered under the Tamil Nadu Societies Registration Act 1975 No: 185 of 2006). It is controlled by a local board of management and is subject to Government regulations and financial audit.

The work reaches out into the eight slum areas of Madurai; to high risk children and their families through street and community-based programmes. The caste system of India is 3000 years old and still subjugates millions of people born in the country. Despite moves against caste discrimination in India, improvements are very slow. The children helped by Vidiyal are from the lowest caste known as Dalit. Dalit is a Marathi term meaning 'the oppressed' and the families were often referred to as 'untouchables'. The slums are places of desperate poverty, with no sanitation, no clearing of rubbish and where homes are often beside running sewers. Dalits are generally excluded from landowning and employment in decent jobs, so parents resort to panning sewers for anything they can sell, or try to scrape a living in menial tasks. The children are usually excluded from education and to survive, they engage in rag-picking and begging. Dalit children are denied their basic rights and as a result, children's rights are central to Vidiyal's work. Without our help, many of the children would go into the child labour market, or be subjected to exploitation, trafficking, abuse and prostitution. The 'rights of the girl child' are included on Vidiyal's agenda and great progress has been made, for example giving the girls equal opportunities in education, to partake in activities and take on responsibilities. Both genders are taught to have respect for each other.

To provide education, Vidiyal continues to be successful in sourcing school places for the children and supporting them through the process. The Trust covers the cost of drop-in centres in each of the eight slum areas of the city. These provide general support and help with homework, and teach life skills. Approximately 300 children attend the centres each day. Many of the children pass the equivalent of GCSE and A-level examinations and many boys and girls move on to higher education. To assist with this, Vidiyal offers extra support and tuition before school prior to the examination season. NewDawn runs a sponsorship scheme, which not only covers the cost of uniforms and equipment, but also gives individual children a chance to communicate with a sponsor. Sponsors in the UK exchange letters with their sponsor children (facilitated within recommended safeguarding procedures). This personal contact means a great deal to the children and helps them through the particular challenges they face in attending school. There are currently 172 children in this scheme. Throughout the time of lockdown due to Covid19, Vidiyal has continued to support all the children with their education as best it can. During school closures, Vidiyal

provides homework, which is safely delivered through the volunteers who live in the slum communities.

The Trust has financed the building of a main Centre which houses reception homes and playgrounds. Activities for all the slum children as well as various parent groups are held at this Centre. Vidiyal helps to provide for children's basic needs; nutrition, health, medical care and trauma counselling. Building confidence and self-esteem is an important part of the work to help children integrate socially.

Over the past six years we have had the joy of witnessing the first successes at graduate level with the young people achieving master's degrees in a variety of subjects and even a doctorate. This is a real breakthrough, particularly for the girls. Many children educated via Vidiyal have gone on to secure professional careers, for example in social work, nursing, office work and even with the Government, careers which are not usually attainable for young people from the slum community. For young people who prefer to work in practical trades, provision is made to learn vocational skills and guidance given to find suitable employment.

The Alumni of Vidiyal continue to operate via their Committee, dedicated to improving the lives of the slum children and their communities. Amongst them is an electrician, a college lecturer, social workers and pharmaceutical, human resources and IT personnel. These are young people who have grown up in the slums but changed their prospects with the help of Vidiyal. They give their spare time to work alongside the Director and staff of Vidiyal in decision making and running activities. They are involved in outreach to all slum and street children, as well as undertaking direct work with the Vidiyal children to help them with their studies. They are role models and a real inspiration and encouragement to the younger children. They will be instrumental in the development and continuing success of Vidiyal.

Vidiyal looks to address the children's holistic needs and arranges educational visits, camps involving arts, crafts, community work and special interest projects and many sporting activities. There have been many karate successes, both in national and international competitions, and the children all celebrate these achievements.

Vidiyal also conducts mother/child and father/child camps to support the mothers in caring for the children and to encourage fathers to become more involved with their youngsters. The Trust finances these camps as well as those specifically for the children.

Of course, some of these activities have not been able to continue due to Covid19 restrictions, but the staff, volunteers and alumni have continued to offer support to the children and families in whatever way they can. A huge success has been the distribution of Relief kits, which were first distributed to families at the very beginning of the pandemic and have continued as needed. Opportunities for people from the slum communities to undertake their menial work tasks cease when they are not able to leave their areas during lockdown. They are not employed, only earning a little money as they work or find items to sell. This was a huge blow as they live "hand to mouth" so were at threat of not being able to feed their families. The Relief kits have provided basic items to enable them to provide nutritional meals for the children during

this time. Financial assistance has also been given for other emergency needs, for example when a family home was destroyed by floods.

Vidiyal has pioneered involvement of children in the Child Rights movement in India and as such is recognised by the Indian Government, United Nations and UNICEF. The Vidiyal children hold group forums and are all involved in contributing their views, based on their experiences of living in the slums or on the streets. Their young group leaders then represent them by speaking at meetings convened by the UN and UNICEF and also have active leadership roles in the “Federation of Children’s Movements for Right to Participation”. The children aim to address issues such as education, inequality, child marriage and combatting child trafficking.

Vidiyal hosts ‘ChildLine’ for the city of Madurai, under the National scheme. This service has been instrumental in assisting many children and co-working with Police and Social services to move some out of high risk and abusive situations into a place of safety. Vidiyal provides a secure home for these rescued children where they feel safe and accepted, while a permanent solution, which is best for the child, is found. Whenever possible and appropriate, these children are returned to their families.

Receipts and Payments Account

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total fund	Prior year total funds
Income and endowments from:						
Donations and legacies	166,620	—	—	—	166,620	—
Other income	130	—	—	—	130	—
Total income and endowments from:	166,751	—	—	—	166,751	—
Expenditure on:						
Raising funds	393	—	—	—	393	—
Expenditure on charitable activities	70,061	—	—	—	70,061	—
Other expenditure	1,083	—	—	—	1,083	—
Total expenditure on:	71,539	—	—	—	71,539	—
Net income / (expenditure)	95,212	—	—	—	95,212	—
Transfers						
Gross transfers between funds - in	—	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—	—
Net income / (expenditure)	95,212	—	—	—	95,212	—
Other recognised gains / losses						
Gains / losses on investment assets	—	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	—
Net movement in funds	95,212	—	—	—	95,212	—
Total funds brought forward	70,151	50,000	—	—	120,151	120,151
Total funds carried forward	165,364	50,000	—	—	215,364	120,151
Represented by						
Unrestricted						
General fund	165,364	—	—	—	165,364	70,151
Designated						
School Fund	—	50,000	—	—	50,000	50,000

Balance sheet

Class and code	Description	This year	Last year
Current assets			
B1	Barclays Prime	105,260	49,954
B2	CAF Cash	47,972	14,573
B3	CAF Gold	12,131	5,624
B4	COIF	50,000	50,000
	Total Current assets	215,364	120,151
Reserves			
	Excess / (deficit) to date	95,212	—
Z01	Starting balances	120,151	120,151
	Total Reserves	215,364	120,151
	Represented by funds		
	Unrestricted	165,364	70,151
	Designated	50,000	50,000
	Restricted	—	—
	Endowment	—	—
	Total	215,364	120,151

Statement of assets and liabilities

year	General	Designated	Restricted	Endowment	This year	Last
Current assets - Cash at bank and in hand						
Barclays Prime -	105,260	—	—	—	105,260	49,954
CAF Cash -	47,972	—	—	—	47,972	14,573
CAF Gold -	12,131	—	—	—	12,131	5,624
COIF -	—	50,000	—	—	50,000	50,000
Totals	165,364	50,000	—	—	215,364	120,151
Grand total	165,364	50,000	—	—	215,364	120,151

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
School - School Fund						
Designated	50,000	—	—	—	—	50,000
Sub-total for School	50,000	—	—	—	—	50,000
General - General fund						
Unrestricted	70,151	166,751	71,539	—	—	165,364
Sub-total for General	70,151	166,751	71,539	—	—	165,364
Grand total	120,151	166,751	71,539	—	—	215,364

Analysis of receipts and payments

	<u>Unrestricted</u>	<u>Designated</u>	<u>Total</u>
	<u>Endowment</u>	<u>This year</u>	<u>Restricted</u>
		<u>Last year</u>	

INCOME AND ENDOWMENTS

Donations and legacies

IN01 - Donations - Gift Aid STO	41,490	—	—	—	41,490	—
IN02 - Donations non Gift Aid by STO	3,855	—	—	—	3,855	—
IN03 - Donations - GASDS	13	—	—	—	13	—
IN04 - Sponsorship - non Gift Aid	290	—	—	—	290	—
IN05 - Fundraising - Gift Aid	2,503	—	—	—	2,503	—
IN06 - Fundraising - GASDS	395	—	—	—	395	—
IN07 - Fundraising - non Gift aid	7,152	—	—	—	7,152	—
IN10 - Grants from churches	—	—	—	—	—	—
IN11 - Legacies	88,894	—	—	—	88,894	—
IN12 - Donations - Gift Aid NOT STO	5,029	—	—	—	5,029	—
IN13 - Donations NOT GA NOT STO	14,596	—	—	—	14,596	—
IN14 - Donations non Gift Aid STO (CAF Gold)	2,400	—	—	—	2,400	—
Total	166,620	—	—	—	166,620	—

Other income

IN08 - Interest	130	—	—	—	130	—
IN09 - Income tax reclaimed (GA & GASDS)	—	—	—	—	—	—
Total	130	—	—	—	130	—
INCOME TOTAL	166,751	—	—	—	166,751	—

EXPENDITURE**Raising funds**

EX05 - Fund raising expenses	393	—	—	—	393	—
Total	393	—	—	—	393	—

Expenditure on charitable activities

EX01 - Vidyal	70,061	—	—	—	70,061	—
Total	70,061	—	—	—	70,061	—

Other expenditure

EX02 - Postage	142	—	—	—	142	—
EX03 - Bank Charges	228	—	—	—	228	—
EX04 - Insurance	357	—	—	—	357	—
EX06 - Miscellaneous	355	—	—	—	355	—
Total	1,083	—	—	—	1,083	—
EXPENDITURE TOTAL	71,539	—	—	—	71,539	—
GRAND TOTAL	95,212	—	—	—	95,212	—

Conclusion

These accounts have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and with Accounting Standards and with the Charities Act 1995.

There has been no change to the accounting policies since last year and no changes have been made to accounts for previous years.

Incoming Resources – Income from donations, grants, fund raising, legacies, interest and tax reclaims is recognised when received by the charity.

Resources Expended – Liabilities are recognised as soon as there is a legal obligation to pay out resources. Grants payable are recognised in the accounts when a commitment has been made.

Tangible Fixed Assets – The charity has no tangible fixed assets.

NDI Year End 31.12.21 EC Bowyer

Investments - The charity has no investments other than cash deposits.

Trustees' Expenses - Nil

This report dated: 4th May 2022

NewDawn India



End of Year Financial Statements

Year ending 31.12.21

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Expenditure on:						
Raising funds	393	—	—	—	393	—
Expenditure on charitable activities	70,061	—	—	—	70,061	—
Other expenditure	1,083	—	—	—	1,083	—
Total expenditure on:	71,539	—	—	—	71,539	—
Net income / (expenditure)	95,212	—	—	—	95,212	—
Transfers						
Gross transfers between funds - in	—	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—	—
Net income / (expenditure)	95,212	—	—	—	95,212	—
Other recognised gains / losses						
Gains / losses on investment assets	—	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	—
Net movement in funds	95,212	—	—	—	95,212	—
Total funds brought forward	70,151	50,000	—	—	120,151	120,151
Total funds carried forward	165,364	50,000	—	—	215,364	120,151
Represented by						
Unrestricted						
General fund	165,364	—	—	—	165,364	70,151
Designated						
School Fund	—	50,000	—	—	50,000	50,000

Balance sheet

Class and code	Description	This year	Last year
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Reserves			
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Z01	Starting balances	120,151	120,151
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	Represented by funds		
	Unrestricted	165,364	70,151
	Designated	50,000	50,000
	Restricted	—	—
	Endowment	—	—
	Total	215,364	120,151

Statement of assets and liabilities

year	General	Designated	Restricted	Endowment	This year	Last
Current assets - Cash at bank and in hand						
Barclays Prime -	105,260	—	—	—	105,260	49,954
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COIF -	—	50,000	—	—	50,000	50,000
Totals	165,364	50,000	—	—	215,364	120,151
Grand total	165,364	50,000	—	—	215,364	120,151

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
School - School Fund						
Designated	50,000	—	—	—	—	50,000
Sub-total for School	50,000	—	—	—	—	50,000
General - General fund						
Unrestricted	70,151	166,751	71,539	—	—	165,364
Sub-total for General	70,151	166,751	71,539	—	—	165,364
Grand total	120,151	166,751	71,539	—	—	215,364

Analysis of receipts and payments

	<u>Unrestricted</u>	<u>Designated</u>	<u>Total</u>
	<u>Endowment</u>	<u>This year</u>	<u>Restricted</u>
		<u>Last year</u>	

INCOME AND ENDOWMENTS

Donations and legacies

IN01 - Donations - Gift Aid STO	41,490	—	—	—	41,490	—
IN02 - Donations non Gift Aid by STO	3,855	—	—	—	3,855	—
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IN04 - Sponsorship - non Gift Aid	290	—	—	—	290	—
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IN13 - Donations NOT GA NOT STO	14,596	—	—	—	14,596	—
IN14 - Donations non Gift Aid STO (CAF Gold)	2,400	—	—	—	2,400	—
Total	166,620	—	—	—	166,620	—

Other income

IN08 - Interest	130	—	—	—	130	—
IN09 - Income tax reclaimed (GA & GASDS)	—	—	—	—	—	—
Total	130	—	—	—	130	—
INCOME TOTAL	166,751	—	—	—	166,751	—

EXPENDITURE**Raising funds**

EX05 - Fund raising expenses	393	—	—	—	393	—
Total	393	—	—	—	393	—

Expenditure on charitable activities

EX01 - Vidyal	70,061	—	—	—	70,061	—
Total	70,061	—	—	—	70,061	—

Other expenditure

EX02 - Postage	142	—	—	—	142	—
EX03 - Bank Charges	228	—	—	—	228	—
EX04 - Insurance	357	—	—	—	357	—
EX06 - Miscellaneous	355	—	—	—	355	—
Total	1,083	—	—	—	1,083	—
EXPENDITURE TOTAL	71,539	—	—	—	71,539	—
GRAND TOTAL	95,212	—	—	—	95,212	—

Conclusion

These accounts have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and with Accounting Standards and with the Charities Act 1995.

There has been no change to the accounting policies since last year and no changes have been made to accounts for previous years.

Incoming Resources – Income from donations, grants, fund raising, legacies, interest and tax reclaims is recognised when received by the charity.

Resources Expended – Liabilities are recognised as soon as there is a legal obligation to pay out resources. Grants payable are recognised in the accounts when a commitment has been made.

Tangible Fixed Assets – The charity has no tangible fixed assets.

NDI Year End 31.12.21 EC Bowyer

Investments - The charity has no investments other than cash deposits.

Trustees' Expenses - Nil

This report dated: 4th May 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW DAWN INDIA

We report to the charity trustees on our examination of the accounts of New Dawn India (the Trust) for the year ending 31 December 2021

Responsibilities and basis of the report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

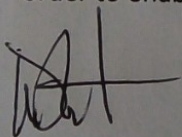
We report in respect of our examination of the Trusts accounts carried out under section 145 of the Act and in carrying out our examination we have followed all applicable directions given by the Charity Commission under section 145 (5)(b) of the Act.

Independent examiners statement

We have completed our examination, we confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:-

1. Accounting records were not kept in respect of the Trust as required by Section 130 of the Act or
2. The accounts do not accord with those records, or
3. 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.

We 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.



Marilyn E. Watsham

Michael and Marilyn Watsham

Fulwood, The Street, Aldham, Ipswich, IP7 6NH

24 May 2022