

NewDawn India



End of Year Financial Statements

Year ending 31st December 2022

- **Introduction**

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 185 children in this scheme.

Throughout the Covid 19 lockdown, Vidiyal managed to continue with their support of the children and their families. During school closures they provided homework, which

was safely delivered through the volunteers who live in the slum communities. There is a keenness amongst the children to keep up with their education and to support each other. When the direct work was not possible, some of our funding was used to provide relief kits. Families were not allowed out of the slum areas to do any of the menial work tasks described above. They are not employed, only earning a little money as they work or find items to sell, so live “hand to mouth”. The support was therefore desperately needed as they were at threat of not being able to feed their families. The relief kits comprised of basic items, and regular distribution enabled them to provide nutritional meals for the children throughout the time of the lockdown.

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 few years it has been a joy to witness the first successes at graduate level with the young people achieving master’s degrees in a variety of subjects and even a doctorate, which is a real breakthrough, particularly for the girls. Students are continuing to be successful at this level of education, despite the disruption of C19. 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 is 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. Vidiyal reaches out to the elderly in the slum communities and the children are involved in events that are run from time to time to provide care and meals.

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.

Statement of Financial Activities

	Unrestricted Prior year funds	Designated funds	Restricted funds	Endowment funds	Total funds	Total total
funds						
Income and endowments from:						
Donations and legacies	—	—	—	—	—	64,128
Other income	—	—	—	—	—	30,929
Total income	—	—	—	—	—	95,057
Expenditure on:						
Raising funds	—	—	—	—	—	84
Expenditure on charitable activities	—	—	—	—	—	78,845
Other expenditure	—	—	—	—	—	846
Total expenditure	—	—	—	—	—	79,776
Net income / (expenditure) resources before transfer	—	—	—	—	—	15,281
Transfers						
Gross transfers between funds - in	—	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—	—
Other recognised gains / losses						

Gains / losses on investment assets	—	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	—
Net movement in funds	—	—	—	—	—	15,281
Total funds brought forward	180,645	50,000	—	—	230,645	215,364
Total funds carried forward	180,645	50,000	—	—	230,645	230,645
Represented by						
Unrestricted						
General fund	180,645	—	—	—	180,645	180,645
Designated						
School Fund	—	50,000	—	—	50,000	50,000

Balance sheet

Class and code	Description	This year	Last year
Current assets			
B1	Barclays Prime	71,508	71,508
B2	CAF Cash	22,494	22,494
B3	CAF Gold	29,621	29,621
B4	COIF	105,000	105,000
B5	COOP Community direct plus	2,021	2,021
	Total Current assets	230,645	230,645
Reserves			
	Excess / (deficit) to date	—	110,494
Z01	Starting balances	230,645	120,151
	Total Reserves	230,645	230,645
Represented by funds			
	Unrestricted	180,645	180,645
	Designated	50,000	50,000
	Restricted	—	—
	Endowment	—	—

Total					230,64	230,64
					5	5

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	
	Last year					
Current assets - Cash at bank and in hand						
Barclays Prime -	71,508	—	—	—	71,508	71,508
CAF Cash -	22,494	—	—	—	22,494	22,494
CAF Gold -	29,621	—	—	—	29,621	29,621
COIF -	55,000	50,000	—	—	105,000	105,000
					0	0
COOP Community direct plus -	2,021	—	—	—	2,021	2,021
Totals	180,64	50,000	—	—	230,64	230,64
	5				5	5
Grand total	180,64	50,000	—	—	230,64	230,64
	5				5	5

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	180,64	—	—	—	—	180,64
	5					5
Sub-total for General	180,64	—	—	—	—	180,64
	5					5
Grand total	230,64	—	—	—	—	230,64
	5					5

Analysis of income and expenditure

Total

	<u>Unrestricted</u>		<u>Designated</u>	<u>Restricted</u>	
	<u>Endowment</u>		<u>This year</u>	<u>Last year</u>	
INCOME AND ENDOWMENTS					
Donations and legacies					
IN01 - Donations - Gift Aid STO	—	—	—	—	38,004
IN02 - Donations non Gift Aid by STO	—	—	—	—	5,031
IN03 - Donations - GASDS	—	—	—	—	44
IN04 - Sponsorship - non Gift Aid	—	—	—	—	264
IN05 - Fundraising - Gift Aid	—	—	—	—	3,850
IN06 - Fundraising - GASDS	—	—	—	—	1,609
IN07 - Fundraising - non Gift aid	—	—	—	—	1,704
IN10 - Grants from churches	—	—	—	—	—
IN11 - Legacies	—	—	—	—	—
IN12 - Donations - Gift Aid NOT STO	—	—	—	—	4,458
IN13 - Donations NOT GA NOT STO	—	—	—	—	7,359
IN14 - Donations non Gift Aid STO (CAF Gold)	—	—	—	—	1,800
Total	—	—	—	—	64,128
Other income					
IN08 - Interest	—	—	—	—	1,117
IN09 - Income tax reclaimed (GA & GASDS)	—	—	—	—	29,812
Total	—	—	—	—	30,929
INCOME TOTAL	—	—	—	—	95,057

EXPENDITURE

Raising funds

EX05 - Fund raising expenses	—	—	—	—	—	84
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Total	—	—	—	—	—	84
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Expenditure on charitable activities

EX01 - Vidyal	—	—	—	—	—	78,845
Total	—	—	—	—	—	78,845

Other expenditure

EX02 - Postage	—	—	—	—	—	189
EX03 - Bank Charges	—	—	—	—	—	162
EX04 - Insurance	—	—	—	—	—	422
EX06 - Miscellaneous	—	—	—	—	—	71
Total	—	—	—	—	—	846

EXPENDITURE TOTAL	—	—	—	—	—	79,776
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GRAND TOTAL	—	—	—	—	—	15,281
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• 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.

Trustees are pleased that activities and programmes have returned to pre Covid levels. This will see an increase in expenditure over coming months and a reduction in the balance held.

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

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

Trustees' Expenses - Nil

This report dated:28th February 2022