

# NewDawn India



## End of Year Financial Statements

Year ending 31.12.23

## 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 nine 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 nine 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 162 children in this scheme.

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 seven 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 two young people achieving doctorates. This is a real breakthrough, particularly for the girls. Many children educated via Vidiyal have gone on to secure professional careers, for example in teaching, 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. Provision is also made to teach young women sewing skills.

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 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.

## Conclusion

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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.

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

Trustees' Expenses - Nil

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**NewDawn India**  
**Receipts and payments**  
**Selected period: 01 January 2023 to 31 December 2023**

<i>Note</i>	From To	01 January 2023 31 December 2023	01 January 2022 31 December 2022
<b>School - School Fund (Designated) Fund</b>			
Brought forward balance		50,000	50,000
<b>Total carried forward balance</b>		<b>50,000</b>	<b>50,000</b>
<b>General - General fund (Unrestricted) Fund</b>			
<b>Income and endowments</b>			
Donations and legacies			
Donations - Gift Aid STO		15,354	38,004
Donations non Gift Aid by STO		1,105	5,031
Donations - GASDS		1,689	44
Sponsorship - non Gift Aid		—	264
Fundraising - Gift Aid		2,874	3,850
Fundraising - GASDS		380	1,609
Fundraising - non Gift aid		2,932	1,704
Donations - Gift Aid NOT STO		1,570	4,458
Donations NOT GA NOT STO		6,159	7,359
Donations non Gift Aid STO (CAF Gold)		420	1,800
	<i>Total Donations and legacies</i>	<i>32,486</i>	<i>64,128</i>
Income from charitable activities			
Donations Standing Order		27,071	—
PayPal		1,910	—
CAF / Stewardship		3,329	—
	<i>Total Income from charitable activities</i>	<i>32,311</i>	<i>—</i>
Other income			
Interest		6,262	1,117
Income tax reclaimed (GA & GASDS)		6,934	29,812
	<i>Total Other income</i>	<i>13,196</i>	<i>30,929</i>
<b>Total income and endowments</b>		<b>77,994</b>	<b>95,057</b>
<b>Expenditure</b>			
Raising funds			
Fund raising expenses		—	84
	<i>Total Raising funds</i>	<i>—</i>	<i>84</i>
Expenditure on charitable activities			
Vidyal		97,628	78,845
	<i>Total Expenditure on charitable activities</i>	<i>97,628</i>	<i>78,845</i>
Other expenditure			
Postage		185	189
Bank Charges		110	162
Insurance		207	422
Miscellaneous		808	71
	<i>Total Other expenditure</i>	<i>1,312</i>	<i>846</i>
<b>Total expenditure</b>		<b>98,940</b>	<b>79,776</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

Note	From To	01 January 2023	01 January 2022
		31 December 2023	31 December 2022
	Excess of Income and endowments over Expenditure	(20,946)	15,281
	Brought forward balance	180,645	165,364
	<b>Total carried forward balance</b>	<b>159,699</b>	<b>180,645</b>

*There may be minor discrepancies in the totals if the pence are not being shown*



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Independent examiner's report on the  
accounts

Section A

Independent Examiner's Report

Report to the trustees

NEW DAWN ~~INDIA~~ INDIA

On accounts for the year  
ended

31.12.23

Charity no  
(if any)

Set out on pages

IN THE FILE

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

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 Trust's accounts carried out under section 145 of the 2011 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.

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

Marilyn E. Watsham

Date:

21.02.2024

Name:

MARILYN E. WATSHAM

Relevant professional  
qualification(s) or body