

NewDawn India



End of Year Financial Statements

Year ending 31st December 2024

Programmes and Activities

The Trustees achieve the main objectives of the Trust by primarily funding a number of children and family programmes in the city of Madurai, Tamil Nadu. The street 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 ten 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 and the chance to participate 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 ten 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 154 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 recent 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 gaining 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 are an electrician, a college lecturer, social workers, business owners and pharmaceutical, human resources and IT personnel. These are young people who have grown up in the slums but have 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, as well as a variety of 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.

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	5,000	—	—	5,000	32,486
Income from charitable activities	52,117	—	—	52,117	32,311
Other income	20,461	—	—	20,461	13,196
Total income	77,579	—	—	77,579	77,994
Expenditure on:					
Expenditure on charitable activities	78,049	—	—	78,049	97,628
Other expenditure	711	—	—	711	1,312
Total expenditure	78,761	—	—	78,761	98,940
Net income / (expenditure) resources before transfer	(1,181)	—	—	(1,181)	(20,946)

Other recognised gains / losses					
Net movement in funds	(1,181)	—	—	(1,181)	(20,946)
Total funds brought forward	209,699	—	—	209,699	230,645
Total funds carried forward	208,517	—	—	208,517	209,699
Represented by					
Unrestricted					
General fund	158,517	—	—	158,517	159,699
Designated					
School Fund	50,000	—	—	50,000	50,000

Balance sheet

Class and code	Description	This year	Last year
Current assets			
B1	Barclays Prime	(24,640)	(24,640)
B2	CAF Cash	(229)	18,129
B3	CAF Gold	—	49,268
B4	COIF	155,000	155,000
B5	COOP Community direct plus	28,386	11,942
B6	Coop 35 Day Notice Savings	50,001	—
	Total Current assets	208,517	209,699
Reserves			
	Excess / (deficit) to date	(1,181)	89,547
Z01	Starting balances	209,699	120,151
	Total Reserves	208,517	209,699
	Represented by funds		
	Unrestricted	158,517	159,699
	Designated	50,000	50,000
	Restricted	—	—
	Endowment	—	—
	Total	208,517	209,699

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Current assets - Cash at bank and in hand						
Barclays Prime -	(24,640)	—	—	—	(24,640)	(24,640)
CAF Cash -	(229)	—	—	—	(229)	18,129
CAF Gold -	—	—	—	—	—	49,268
COIF -	105,000	50,000	—	—	155,000	155,000
COOP Community direct plus -	28,386	—	—	—	28,386	11,942
Coop 35 Day Notice Savings -	50,001	—	—	—	50,001	—
Totals	158,517	50,000	—	—	208,517	209,699
Grand total	158,517	50,000	—	—	208,517	209,699

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	159,699	77,579	78,761	—	—	158,517
Sub-total for General	159,699	77,579	78,761	—	—	158,517
Grand total	209,699	77,579	78,761	—	—	208,517

Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
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INCOME AND ENDOWMENTS

Donations and legacies

IN01 - Donations - Gift Aid STO	—	—	—	—	—	15,354
IN11 - Legacies	5,000	—	—	—	5,000	—
Total	5,000	—	—	—	5,000	15,354

Income from charitable activities

IN16 - PayPal	—	—	—	—	—	1,910
IN17 - CAF / Stewardship	1,578	—	—	—	1,578	3,329
IN18 - Standing Orders	41,819	—	—	—	41,819	—
IN19 - Other Donations	3,291	—	—	—	3,291	—
IN20 - Virtual Gifts	280	—	—	—	280	—
IN21 - Curry Evening	2,125	—	—	—	2,125	—
IN22 - Coffee Morning	2,288	—	—	—	2,288	—
IN23 - Quiz Night	734	—	—	—	734	—
Total	52,117	—	—	—	52,117	5,240

Other income

IN08 - Interest	7,060	—	—	—	7,060	6,262
IN09 - Income tax reclaimed (GA & GASDS)	13,401	—	—	—	13,401	6,934
Total	20,461	—	—	—	20,461	13,196
INCOME TOTAL	77,579	—	—	—	77,579	33,791

EXPENDITURE

Expenditure on charitable activities

EX01 - Vidyal	78,049	—	—	—	78,049	97,628
Total	78,049	—	—	—	78,049	97,628

Other expenditure

EX02 - Postage	428	—	—	—	428	185
EX03 - Bank Charges	25	—	—	—	25	110
EX04 - Insurance	217	—	—	—	217	207
EX06 - Miscellaneous	40	—	—	—	40	808
Total	711	—	—	—	711	1,312
EXPENDITURE TOTAL	78,761	—	—	—	78,761	98,940
GRAND TOTAL	(1,181)	—	—	—	(1,181)	(65,149)

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.

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

Trustees' Expenses - Nil

This report dated: 13th February 2025

NewDawn India



End of Year Financial Statements

Year ending 31st December 2024

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The Trustees achieve the main objectives of the Trust by primarily funding a number of children and family programmes in the city of Madurai, Tamil Nadu. The street 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 ten 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 and the chance to participate in activities and take on responsibilities. Both genders are taught to have respect for each other.

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Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
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INCOME AND ENDOWMENTS

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

Trustees' Expenses - Nil

This report dated: 13th February 2025



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity name
New DAWN INDIA

On accounts for the year
ended

31/12/2024

Charity no
(if any)

Set out on pages

(delete words in brackets if page numbers or additional sheets are not applicable)

Responsibilities and
basis of report

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

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:

Emma Carroll

Name:

EMMA CARROLL

Date:

24/03/25

Relevant professional
qualification(s) or body

(if any):

Address:

43 DAYS GREEN, CADEL ST MARY
IDSWICH, IP9 2HZ.

ion B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

here brief details of
ems that the
iner wishes to
se.