

Charity registration number 1076768

Company registration number 03646579 (England and Wales)

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S M Shah - Chair A K Edgar-Cole N Changela J Turton D Smith	(Appointed 5 June 2024)
Secretary	L Flaxman	(Appointed 11 July 2024)
Charity number	1076768	
Company number	03646579	
Registered office	1st Floor The Pavilion 56 Rosslyn Crescent Harrow Middlesex United Kingdom HA1 2SZ	
Independent examiner	Matthew Webb Azets Audit Services Woodlands Court Truro Business Park Truro Cornwall United Kingdom TR4 9NH	

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
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EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and financial statements for the year ended 31 March 2025.

The Trustees, who are also Directors of El Shaddai Charitable Trust Ltd, UK company no: 03646579, charity number 1076768 (this document will abbreviate the UK entity to ESCT UK and abbreviate the India Charity : El Shaddai Charitable Trust, Charity No 9/IV/1, to ESCT India) for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting. In preparing the financial statements the Trustees should:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Charitable Objectives

The UK Charity was established in 1997. The Charity's Mission Statement is defined in its Memorandum and Articles of Association:

- 1) The relief of poverty and sickness of children in India
- 2) The advancement of education of young people of India
- 3) The relief of sickness among the population of India by providing or assisting in healthcare.

To achieve the above-mentioned objects the Charity receives funding from monthly sponsorship and general donations; also through fundraising activities carried out by the UK Co-Founder, Trustees, UK Office Coordinator, Volunteers and Donors. This funding is the basis of grants which are made to our Partner Agency in India, ESCT India which provides living accommodation, meals, education, and medical care for vulnerable and disadvantaged young children in new built or renovated houses, Day Centres, and Schools in Goa, Karnataka and Mumbai in India.

Public Benefit

In planning our activities, we have kept in mind the Charity Commission's guidance on public benefit and have followed this guidance to demonstrate the charitable aims are for public benefit.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Partner Agencies

The Charity currently achieves its objectives through grant making to one Partner Agency, El Shaddai Charitable Trust, registration no 9/IV/1 a Charitable Society registered in Mapusa, Goa, India in 1996. The Charity is a Non-Governmental, Non-Political Organisation.

Communications and reporting systems between the UK and our Partner Agency are working well and UK Trustees continue to visit and monitor projects regularly. This past year, three Trustees and the UK Office Co-ordinator have visited India.

Achievements and Performance

The UK funding continues to provide the following services through its Partner Agency:-

- Purpose living accommodation, meals and medical care for vulnerable and disadvantaged children in new built or renovated houses and Day Shelters/Centres in Goa.
- Education in a purpose-built school for ESCT India children, funds for local slum children to attend neighbouring schools and funds for ESCT India senior children to receive further education in Goa, vocational education for slum dwellers.
- Funding to Project Partners through ESCT India to operate community Centres in Goa , Karnataka and Mumbai in India.

ESCT India has had to re-adjust to a post-Covid world. Work continues in the homes and school and various day centres and shelters. People in the slums are cared for by our field staff and El Shaddai continues to provide meals, food parcels and medical assistance to many who need this help.

ES India provides a daily feeding programme for the constant number of hungry people in the communities. We are so grateful for generous donations from supporters who have been pivotal in the funding of the feeding programme.

Children's Homes

ESCT has five children's homes in operation: Rainbow House, House of Kathleen, House of Norma, Victory House and Shekinah House. Total number of children staying in the homes is 213. Verna House is being used to shelter homeless men where there are currently 19 men residing. House of Hope is a shelter for homeless women and 7 are housed there at present. In Rena's Home in Mumbai, a further 5 women are housed. Accommodation is usually in large old-style Goan properties with grounds suitable for games. They usually consist of a main room used for different functions (meals, watching TV), dormitory sleeping accommodation, toilets and shower blocks, office and storerooms, etc. Staff are employed by ESCT India. The number of staff varies according to the size of home. There is Independent/Semi-Independent Accommodation for senior boys and girls.

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Day Care Centres

Currently, our Day and Community Centres are: Asha Deep in Panjim, Ashraya Community Centre in Vasco, Albert's Good News Community Centre in Margao, Little Acorns in Calangute, Stepping Stones in Margao, Tremara in Chimbél and Sylvia's House Community Centre in Vasco.

These provide drop-in centres for any child in need throughout the day. The shelters act as safe havens for children, providing them with security, food, washing facilities, new clothing, basic, non-formal education and counselling. Approximately 50% of children in the Day Centres are funded to attend local state-run schools.

An extra dimension to the work of the Shelters is that of the Field Workers who work in the surrounding slum areas with the most vulnerable children. They attend to minor medical problems, give basic teaching and refer children to the Day Centres who, if necessary, may then be accommodated in a residential home. During the year, Field Workers have spent time on additional feeding projects within the slums.

ESCT India took on a new outside project, the Rene Project, in February 2022, in Badlapur, Navi, Mumbai, aiming to fight against child prostitution in the red-light district. Two of our staff members are engaged in counselling the women and their families in these areas, with 20 children residing in Rena Home.

Education

As well as providing living accommodation, meals and medical care, the educational needs of the children are also taken care of, in the purpose-built Shanti Niketan School. There are 281 El Shaddai Academy students, 201 children from our homes plus 80 day scholars.

Financial Review

The results are as set out in the attached accounts.

Grant Making Policy

The Trustees consider Grant Making an effective means of delivering aid using local partners, ESCT India who has access to facilities, expertise, staff, and other resources in the field, and they may be better placed to deliver aid speedily and effectively.

We have established a continuous review process of our Partner Agency for its track record in their field, financial transparency and operational capability.

Our Grant Making Programme is reviewed each year.

Reserves Policy

The Charity aims to hold free reserves of approximately £55,000, which equates to three months' grant making for our Partner Agency's charitable activities.

As at 31 March 2025 free reserves (excluding fixed assets and designated funds) were £107,702 (2024 restated: £68,722), which is above the target level.

Financial Risks - Project Running Costs

All funding sent by the UK to our Partner Agency, ESCT India, is issued in two parts – Restricted Funds and General Funds. The UK Office has put in place procedures to ensure Restricted Funds are used for the exact purposed intended, which includes evidencing. General funds currently contribute to the running costs of the charity in India and the UK charity expenses.

We have lost some sponsors, partly due to age and financial restraints, but are gaining new sponsors. ESCT India will only embark on projects that are funded.

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Plans for Future Periods

The Trustees understand we must use the resources we have wisely, effectively and efficiently on behalf of our donors and sponsors. Our grant making is carried out through ESCT India. We try to cement trust between us and our donors and sponsors by producing good quality reporting and up to date financial reporting. We wish to highlight the need for sustainability of our current projects. The Trustees whole-heartedly recognise that they are responsible for the maintenance and integrity of the Charity.

The Charity was established to support ESCT India. The trustees consider grant making to ESCT India as an effective means of delivering aid. Over the decades, ESCT India has established facilities, developed expertise and has staff and resources in Goa including children of EL Shaddai who are now adults and playing their part in society and assisting ESCT India in its goals.

Structure, Governance and Management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S M Shah - Chair

A K Edgar-Cole

N Chagela

J Turton

D Smith

(Appointed 5 June 2024)

R Bealing

(Resigned 31 July 2024)

M Care

(Resigned 11 July 2024)

Appointment of Trustees

In recent years, persons who have played a significant role in supporting the charity along with its objectives and possess the requisite skills along with an enhanced DBS clearance, have been invited to become a Trustee.

Organisational Structure and Governance


The Registered Charity (Charity No. 1076768) is a Company Limited by Guarantee (Company No. 03646579) and is governed by its Memorandum and Articles of Association. The Charity is managed by a Board of Trustees who are responsible for setting and implementing policies and are assisted by the Company Secretary and UK Office Co-ordinator.

Every member of the Charitable company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Risk Management Process and Review

The Trustees of ESCT UK undertake a routine analysis of all the risk areas relevant to the organisation. A specific procedure is implemented for the identification and management of risk. The risks are clearly identified and attributed to either ESCT UK or our partner agency. These risks areas include topics such as Governance, Operational, Financial and compliance with UK Laws and Regulations. Following risk identification, a Risk Management Review is then completed for each specific risk area.

The Trustees' report was approved by the Board of Trustees.



S M Shah - Chair

Trustee

Dated: 25/09/2025

EL SHADDAI CHARITABLE TRUST LIMITED COMPANY LIMITED BY GUARANTEE INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EL SHADDAI CHARITABLE TRUST LIMITED

I report to the Trustees on my examination of the financial statements of EL Shaddai Charitable Trust Limited (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

However we feel it necessary to draw attention to the paragraph in the Trustees Report under the heading financial risk. The UK Trustees have in place various procedures to assist with the control of expenditure in Goa, which includes evidencing of expenses. However it should be noted that inevitably responsibility for spending in Goa lies with the Trustees of ESCT Goa and the UK Trustees can only rely on reports of evidence of this spending provided to them.

Matthew Webb

Matthew Webb (Sep 26, 2025 08:55:07 GMT+1)

Matthew Webb, FCA
Azets Audit Services

Woodlands Court
Truro Business Park
Truro
Cornwall
TR4 9NH
United Kingdom

Dated: 26/09/2025.....

**EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024 as restated	Restricted funds 2024 as restated	Total 2024
	Notes	£	£	£	£	£	£
<u>Income from:</u>							
Donations and legacies	2	190,163	143,940	334,103	69,182	156,980	226,162
Other trading activities	3	1,171	-	1,171	1,068	-	1,068
Investments	4	1,202	-	1,202	407	-	407
Total income		<u>192,536</u>	<u>143,940</u>	<u>336,476</u>	<u>70,657</u>	<u>156,980</u>	<u>227,637</u>
<u>Expenditure on:</u>							
Charitable activities	5	<u>87,167</u>	<u>176,260</u>	<u>263,427</u>	<u>36,812</u>	<u>177,149</u>	<u>213,961</u>
Gross transfers between funds		-	-	-	10,063	(10,063)	-
Net income/(expenditure) for the year/							
Net movement in funds		105,369	(32,320)	73,049	43,908	(30,232)	13,676
Fund balances at 1 April 2024		<u>69,404</u>	<u>40,629</u>	<u>110,033</u>	<u>25,496</u>	<u>70,861</u>	<u>96,357</u>
Fund balances at 31 March 2025		<u><u>174,773</u></u>	<u><u>8,309</u></u>	<u><u>183,082</u></u>	<u><u>69,404</u></u>	<u><u>40,629</u></u>	<u><u>110,033</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 MARCH 2025

		2025		2024 as restated	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		518		682
Current assets					
Debtors	12	20,427		13,211	
Cash at bank and in hand		220,728		98,180	
		241,155		111,391	
Creditors: amounts falling due within one year	13	(58,591)		(2,040)	
Net current assets			182,564		109,351
Total assets less current liabilities			183,082		110,033
Income funds					
Restricted funds - general	14		8,309		40,629
<u>Unrestricted funds</u>					
Designated funds:					
S Redford legacy fund		39,659		-	
Anderton Foundation		26,894		-	
		66,553		-	
General unrestricted funds	15	108,220		69,404	
			174,773		69,404
			183,082		110,033

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25/09/2025



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S M Shah - Chair
Trustee

Company registration number 03646579

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

EL Shaddai Charitable Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 1st Floor, The Pavilion, 56 Rosslyn Crescent, Harrow, Middlesex, HA1 2SZ, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Prior period adjustment

The financial statements have been restated to incorporate the impact of a misclassification of income in prior periods. £44,154 was incorrectly classified as restricted income in the prior year. A further £11,825 was incorrectly classified as restricted income in earlier years. The effect of the reclassification is to reclassify £44,134 from restricted income to unrestricted income during the year ended 31 March 2024. Opening unrestricted funds and opening restricted funds at 1 April 2023 have increased/decreased respectively by £11,805.

1.3 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees are not aware of material uncertainties which may cause doubt on the charity's ability to continue as a going concern

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Any Gift Aid claimed on restricted donations is classified as unrestricted and is used to fund any fees/ deductions from the donation platform, as well as the UK head office costs.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

All expenditure is recognised on an accruals basis as a liability occurs and there is a legal or constructive obligation committing the charity to pay out the expenditure. Expenditure includes VAT that cannot be fully recovered and is reported as part of the expenditure to which it relates.

Fundraising costs comprise specific costs associated with attracting the voluntary income.

Costs of generating funds are those costs incurred in trading activities that raise funds.

Grants are recognised in the accounts on payment when the commitment is made.

Governance costs include those incurred in the the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	straight line over 4 years
--------------------------------	----------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in the Statement of Financial Activities.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010 and the Income Tax Act 2007. Accordingly there is no taxation charge in these accounts.

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and legacies

	Unrestricted funds 2025 £	Restricted funds general 2025 £	Total 2025 £	Unrestricted funds 2024 as restated £	Restricted funds general 2024 as restated £	Total 2024 £
Donations and gifts	190,163	143,940	334,103	69,182	156,980	226,162
Donations and gifts						
Donations	53,078	143,940	197,018	69,182	156,980	226,162
Legacies	111,554	-	111,554	-	-	-
Gift aid	25,531	-	25,531	-	-	-
	190,163	143,940	334,103	69,182	156,980	226,162

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	as restated £
Fundraising events	1,171	1,068

4 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	1,202	407

5 Charitable activities

	Charitable activities	Charitable activities
	2025	2024
	£	£
Depreciation and impairment	248	227
Premises and administration costs	19,745	15,551
Website costs including just giving fees	235	391
	20,228	16,169
Grant funding of activities (see note 6)	238,710	192,300
Share of governance costs (see note 7)	4,489	5,492
	263,427	213,961
Analysis by fund		
Unrestricted funds	87,167	36,812
Restricted funds - general	176,260	177,149
	263,427	213,961

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Grants payable

	Charitable activities 2025 £	Charitable activities 2024 £
El Shaddai Charitable Trust (India) restricted	176,260	192,300
El Shaddai Charitable Trust (India) unrestricted	17,450	-
El Shaddai Charitable Trust (India) designated	45,000	-
	<u>238,710</u>	<u>192,300</u>

-

7 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Legal and professional	-	219	219	217
Accountancy including independent examination	-	3,089	3,089	4,200
Insurance	-	1,181	1,181	1,075
	<u>-</u>	<u>4,489</u>	<u>4,489</u>	<u>5,492</u>
Analysed between Charitable activities	-	4,489	4,489	5,492

8 Trustees

Expenses incurred by trustees in relation to the performance of their duties on behalf of the charity have been reimbursed at cost, which includes 4 (2024: 3) trustees total travel costs of £1,593 (2024: £1,875).

A Edgar-Cole's mobile phone contract of £52 for the year (2024: £nil) was paid by the Charity.

9 Employees

The charity does not have any employees. The UK Office Coordinator invoices the charity for her time at agreed rates.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2024	909
Additions	84
	<hr/>
At 31 March 2025	993
	<hr/>
Depreciation and impairment	
At 1 April 2024	227
Depreciation charged in the year	248
	<hr/>
At 31 March 2025	475
	<hr/>
Carrying amount	
At 31 March 2025	518
	<hr/> <hr/>
At 31 March 2024	682
	<hr/> <hr/>

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	20,427	13,211
	<hr/> <hr/>	<hr/> <hr/>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	58,591	2,040
	<hr/> <hr/>	<hr/> <hr/>

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023 as restated £	Movement in funds		Transfers £	Balance at 1 April 2024 as restated £	Movement in funds		Balance at 31 March 2025 £
		Incoming resources as restated £	Resources expended £			Incoming resources £	Resources expended £	
Community and Educational project	70,861	156,980	(177,149)	(10,063)	40,629	143,940	(176,260)	8,309

Purpose of Restricted Funds

To provide accommodation for children, usually in large old-style Goan properties, consisting of a main room used for different functions (meals, recreation), dormitory accommodation, shower blocks, kitchen, office etc with lockers available for many children.

To provide shelter for children during the night and a drop in centre for any child in need during the day. The shelters act as a safe haven for children, providing them with security, food, washing facilities, new clothing, and basic non-formal education and counselling. Those children in greatest need are then able to stay the night.

To provide cottages that can accommodate groups of 8-10 children in generally shared rooms (2-3 boys per room). They are intended for boys who have previously lived in ESCT Children's Homes and allow them the opportunity to move into semi-independent accommodation.

To provide support to a number of projects to ensure children are able to benefit fully from an education.

To run a number of projects for local communities both in urban and village areas.

To provide medical facilities.

To provide vehicles for use by the charity.

EL SHADDAI CHARITABLE TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 April 2024	Incoming resources	Resources expended 31 March 2025	Balance at 31 March 2025
	£	£	£	£	£
S Redford legacy fund	-	-	39,659	-	39,659
Anderton Foundation	-	-	26,894	-	26,894
Collins Family Trust	-	-	45,000	(45,000)	-
	<u>-</u>	<u>-</u>	<u>111,553</u>	<u>(45,000)</u>	<u>66,553</u>

Purpose of Designated Funds

The charity often receives large donations and legacies which are sometimes designated by the donor for specific projects. Where the funds received are not specifically designated the trustees earmark the funds for current or future building projects where the donor, legator or benefactor can be suitably acknowledged by a permanent plaque.

16 Analysis of net assets between funds

	Unrestricted fund	Restricted fund	Total Unrestricted fund	Restricted fund	Total
	2025	2025	2025	2024	2024
	£	£	£	as restated	as restated
	£	£	£	£	£
Fund balances at 31 March 2025 are represented by:					
Tangible assets	518	-	518	682	682
Current assets/(liabilities)	174,255	8,309	182,564	68,722	109,351
	<u>174,773</u>	<u>8,309</u>	<u>183,082</u>	<u>69,404</u>	<u>110,033</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

18 Company limited by guarantee

The company is limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member. The company is incorporated in England & Wales.