

DIVYA SHANTHI MISSION SUPPORT

England & Wales · Charity number 1091054

Details

Status Registered

Legal form CIO

Registered 2002-03-12

Register [View on the Charity Commission register](#)

Contact

Address 3 Little Acreage
Marston
Oxford
OX3 0PS

Phone 01132865015

Email info@dsms.org.uk

Website dsms.org.uk

Activities

Objects: (A) TO RELIEVE POVERTY AND SICKNESS AND DISTRESS TO ADVANCE THE EDUCATION OF CHILDREN AT THE DYVYA SHANTHI SCHOOL IN BANGALORE AND OTHER RESIDENTIAL CHRISTIAN HOMES IN BANGALORE AND SOUTH INDIA.(B) TO SUPPORT THE CHARITABLE WORK OF DIVYA SHANTHI CHRISTIAN MINISTRY AND OTHER CHRISTIAN ASSOCIATIONS IN BANGALORE AND SOUTH INDIA.

Activities: To relieve poverty, sickness & distress & to advance the education of children of the Divya Shanthi School & other residential children's Christian homes in Bangalore & South India. To support the charitable work of Divya Shanthi Christian in Bangalore & South India.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** CHILDREN AT THE DYVYA SHANTHI SCHOOL IN BANGALORE AND OTHER RESIDENTIAL CHRISTIAN HOMES IN BANGALORE AND SOUTH INDIA.
- India
- Buckinghamshire
- Cambridgeshire
- Leeds City
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£65,715	£80,384	-	-
2023-08-31	£85,241	£70,338	-	-
2022-08-31	£88,506	£100,364	-	-
2021-08-31	£114,390	£114,437	-	-
2020-08-31	£89,489	£105,945	-	-

Trustees

Name	Role	Appointed
Jane Burd	Chair	2019-03-18
Judith Margaret Piggott		2016-10-12
MAUREEN ROSALIE DAVIS		2020-02-03
MRS ALI LUKE		
Paul David Luke		2013-09-01
TESSA HENNESSEY		

Accounts

DIVYA SHANTHI MISSION SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2024

Charity Number
1091054 (England and Wales)
A charitable incorporated organisation

DIVYA SHANTHI MISSION SUPPORT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 AUGUST 2024**

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DIVYA SHANTHI MISSION SUPPORT

GENERAL INFORMATION

Registered charity name	Divya Shanthi Mission Support
Charity number	1091054
Principal & registered office address	3 Little Acreage Old Marston Oxford OX3 0PS
Trustees	Mrs J Burd Mrs T Hennessy Mrs A Luke Mr P D Luke Ms J M Piggott Ms M Davis
Bankers	The Co-operative Bank

DIVYA SHANTHI MISSION SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees have pleasure in presenting the accounts of the Charity for the year ended 31 August 2024.

Objects of the Charity, Principal Activities and Organisation of Our Work

The Charity was constituted as a company limited by guarantee and was therefore governed by Memorandum and Articles of Association until 22nd August 2019 when it changed into a Charitable Incorporated Organisation.

The objects and principal activities of the Charity are to promote the relief of poverty, sickness and distress and to advance the education of children at the Divya Shanthi Christian Association in Bangalore and other residential Christian homes in Bangalore and Southern India. General support to charitable work of the Divya Shanthi Christian Ministry and other Christian associations in Bangalore and Southern India is also given. There were no changes in the Charity's objects during the period.

The Charity is organised such that the Trustees meet and converse regularly to manage its affairs.

The Charity may appoint a Trustee by ordinary board resolution. One third of the Trustees must retire by rotation at each annual general meeting.

The constitution of the Charity states that the Charity shall not trade for profit; any surplus generated by the Charity shall be applied solely to continuation and development of the Charity.

2024 Developments and Achievements

We have continued to enjoy financial support from our regular donors and sponsors. We have continued to sponsor the children as well as supporting the work more broadly of Divya Shanthi.

The Christmas Bazaar again took place in 2023, and raised £1,571.

In March 2024 our principal contact at Divya Shanthi Christian Association informed us that their FCRA (part of Indian National legislation regarding overseas charitable donations) status had been suspended, and as such they were no longer able to receive funding from overseas. In addition, funds that had been recently remitted were frozen within the official bank account used for receipt of overseas funding.

The trustees took the decision to suspend operations of DSMS as being unable to send funds to Divya Shanthi Mission Association frustrated the ability of DSMS to perform its objects and principal activities. We requested all donors suspend standing orders, and informed them that we would continue monitoring the situation. The trustees also informed the Charity Commission of this major incident.

Future Developments

In 2024/2025 we plan to continue to meet regularly as trustees while we await the result of a resubmission of FCRA paperwork by Divya Shanthi Christian Association. They have advised us that rather than a suspension of status as initially understood, their application to extend their FCRA status had not been approved, and thus they are awaiting the outcome of an application to renew the status. They are hopeful of a positive result, and we look forward to continue to work with them. They are receiving the interest on the funds currently frozen in their official bank account, and understand they would be able to access these funds fully once their FCRA status is renewed.

Public Benefit

The Charity provides public benefit through its support for the work of the Divya Shanthi Mission Association and other Christian associations operating in and around Bangalore, India. The Trustees have complied with their duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Transactions and Financial Position

DIVYA SHANTHI MISSION SUPPORT

The statement of financial activities shows net outgoings of £14,670 for the year 2024 (2023: net incomings of £14,903). Fund balances stood at £5,858.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity at a level sufficient to respond swiftly to urgent requests for support, and to cover foreseeable management costs. As noted above, with the FCRA status of Divya Shanthi Mission Association not renewed, we are not currently able to send funding in response to these urgent requests. The Trustees are satisfied that the year-end position reflects this.

Trustees

All of the Trustees named on page 1 served during the year. The board has power to appoint additional Trustees as it considers fit to do so.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces or may face, and confirm that systems are in place to enable regular reports to be produced, so that the necessary steps can be taken to lessen any such risks.

The Trustees have sought to minimise future risks by meeting regularly to discuss how best to respond to the major incident which occurred in March 2024 and by keeping themselves informed of relevant developments on the ground in India

DIVYA SHANTHI MISSION SUPPORT

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for the year

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable incorporated organisation and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINATION

The nominated independent examiner will be considered by trustees for re-appointment for the ensuing year.

Signed on behalf of the trustees

.....(Paul Luke, Treasurer).....

Date 07/04/2025.....

DIVYA SHANTHI MISSION SUPPORT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIVYA SHANTHI MISSION SUPPORT FOR THE YEAR ENDED 31 AUGUST 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2024 which are set out on pages 8 to 14

Responsibilities and basis of report

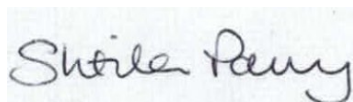
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011

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

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 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.



Sheila Parry FCCA
SPX Oxford Ltd
Peace House
19 Paradise Street
Oxford
OX1 1LD

.....28 May 2025.....

DIVYA SHANTHI MISSION SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES and INCOME AND EXPENDITURE ACCOUNT. FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted and Total Funds 2024	Total Funds 2023
	Note	£	£
Income from:			
Donations and legacies	3	64,144	83,643
Other trading activities	4	1,571	1,598
Total income		65,715	85,241
Expenditure on:			
Raising Funds	5	0	0
Charitable activities	6,7	80,384	70,338
Total expenditure		80,384	70,338
Net income / -expenditure		-14,669	14,903
Net movement in funds		-14,669	14,903
Reconciliation of funds:			
Total funds brought forward		20,528	5,625
Total funds carried forward		5,859	20,510

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 14 form part of these financial statements.

DIVYA SHANTHI MISSION SUPPORT

BALANCE SHEET AS AT 31 AUGUST 2024

		2024		2023	
	Note	£	£	£	£
Current assets					
Debtors: Amounts falling due within one year	8	4,274		2,993	
Cash at bank and in hand		<u>1,867</u>		<u>17,799</u>	
		<u>6,141</u>		<u>20,793</u>	
Creditors: Amounts falling due within one year	9	<u>-282</u>		<u>-264</u>	
Net current assets			5,859		20,529
Net assets			<u>5,859</u>		<u>20,529</u>
The funds of the charity					
Funds					
Unrestricted income funds			5,859		20,529
Restricted income funds			<u>-</u>		<u>-</u>
Total funds	13		<u>5,859</u>		<u>20,529</u>

For the year ended 31 August 2024 the charity was entitled to exemption from audit under section 145 of the Charities Act 2011.

Trustees responsibilities:

- The trustees have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 145; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the Board of Trustees and authorised for issue on 29/5/25.....

and are signed on their behalf by:

(Paul Luke, Treasurer)

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

1. CHARITY STATUS

Divya Shanthi Mission Support is a charitable incorporated organisation. It was a company limited by guarantee until 22nd August 2019 at which point it converted to a charitable incorporated organisation.

2. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) ('FRS102'), Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2019) applicable to charities preparing their accounts in accordance with FRS102 ('Charities SORP (FRS102)'), the Charities Act 2011, and the Companies Act 2006.

Divya Shanthi Mission Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern

Including consideration of Covid 19 the trustees believe that there are no material uncertainties about the Charity's ability to continue as a going concern over the next 12 months.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Income

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

Fixed assets

Fixed assets (excluding investments) would be stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation

Depreciation would be calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment – 25% straight line

Computer equipment – 33% straight line

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 AUGUST 2024

Creditors

Creditors are recognised when the goods or service have been received and payment is crystallised. They are valued at the amount invoiced, or expected to be invoiced, including value added tax.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

Restricted Income and Expenditure

As there is no restricted income and expenditure, this has not been shown for the previous year.

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 AUGUST 2024

	Total and unrestricted Funds 2024 £	Total Funds 2023 £
3 INCOME FROM DONATIONS		
Donations	62,863	81,360
Gift aid	1,281	2,283
TOTAL	64,144	83,643

	Total and unrestricted Funds 2024 £	Total Funds 2023 £
4 INCOME FROM OTHER TRADING ACTIVITIES		
Fundraising events	1,571	1,598
Gift aid interest paid by HMRC	-	-
TOTAL	1,571	1,598

	Total and unrestricted Funds 2024 £	Total Funds 2023 £
5 EXPENDITURE ON RAISING FUNDS		
Fundraising costs	0	0
Total expenditure on raising funds	0	0

	Total and unrestricted Funds 2024 £	Total Funds 2023 £
6 EXPENDITURE ON CHARITABLE ACTIVITIES		
Bank charges	84	74
Grants paid	80,000	70,000
Governance costs	300	282
Total	80,384	70,356

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2024

	Total and unrestricted Funds		Total Funds
	2024		2023
	£		£
7 GOVERNANCE COSTS			
Accountancy		300	264
TOTAL		<u>300</u>	<u>264</u>
8 DEBTORS			
	2024	2023	
	£	£	
Gift Aid	4,274	2,993	
	<u>4,274</u>	<u>2,993</u>	
9 CREDITORS: amounts falling due within one year			
	2024	2023	
	£	£	
Accountancy fees	282	264	
	<u>282</u>	<u>264</u>	
10. STAFF COSTS			
The charity did not employ any staff during the year (2024; no employees)			
11. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS			
No member of the board of trustees received any remuneration for their trustee role during the year.			
Trustees made unrestricted donations totalling £1,157 to the charity during the year. Related parties to the trustees made unrestricted donations totalling £46,155 during the year. These related parties are immediate family members of trustee Mrs Alison Luke.			
12. REMUNERATION AND BENEFITS OF KEY MANAGEMENT PERSONNEL			
The key management personnel of Divya Shanthi Mission Support are the Trustees. The Trustees receive no remuneration.			

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2023

13. UNRESTRICTED INCOME FUNDS

	At 01 Sep 2023	Incoming Resources	Resources expended	At 31 Aug 2024
	£	£	£	£
General Funds				
Unrestricted income funds	20,510	65,714	-80,384	5,858
Total funds	<u>20,510</u>	<u>65,714</u>	<u>-80,384</u>	<u>5,858</u>

Previous year

	At 01 Sep 2022	Incoming Resources	Resources expended	At 31 Aug 2023
	£	£	£	£
General Funds				
Unrestricted income funds	5,625	85,241	-70,356	20,510
Total funds	<u>5,625</u>	<u>85,241</u>	<u>-70,356</u>	<u>20,510</u>

14. RESTRICTED INCOME FUNDS

There were no restricted income funds during the year.

Accounts

DIVYA SHANTHI MISSION SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2023

Charity Number
1091054 (England and Wales)
A charitable incorporated organisation

DIVYA SHANTHI MISSION SUPPORT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 AUGUST 2023**

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DIVYA SHANTHI MISSION SUPPORT

GENERAL INFORMATION

Registered charity name	Divya Shanthi Mission Support
Charity number	1091054
Principal & registered office address	3 Little Acreage Old Marston Oxford OX3 0PS
Trustees	Mrs J Burd Mrs T Hennessy Mrs A Luke Mr P D Luke Ms J M Piggott Ms M Davis
Bankers	The Co-operative Bank

DIVYA SHANTHI MISSION SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees have pleasure in presenting the accounts of the Charity for the year ended 31 August 2023.

Objects of the Charity, Principal Activities and Organisation of Our Work

The Charity was constituted as a company limited by guarantee and was therefore governed by Memorandum and Articles of Association until 22nd August 2019 when it changed into a Charitable Incorporated Organisation.

The objects and principal activities of the Charity are to promote the relief of poverty, sickness and distress and to advance the education of children at the Divya Shanthi Mission in Bangalore and other residential Christian homes in Bangalore and Southern India. General support to charitable work of the Divya Shanthi Christian Ministry and other Christian associations in Bangalore and Southern India is also given. There were no changes in the Charity's objects during the period.

The Charity is organised such that the Trustees meet and converse regularly to manage its affairs.

The Charity may appoint a Trustee by ordinary board resolution. One third of the Trustees must retire by rotation at each annual general meeting.

The constitution of the Charity states that the Charity shall not trade for profit; any surplus generated by the Charity shall be applied solely to continuation and development of the Charity.

2023 Developments and Achievements

We have continued to enjoy financial support from our regular donors and sponsors. We have continued to sponsor the children as well as supporting the work more broadly of Divya Shanthi. During the year the trustees have agreed a co-treasurer position, with Judith continuing in the day to day operation as treasurer, and Paul being responsible for the accounts. The number of children sponsored by the Charity during the year was 35, 24 with a named sponsor (1 sponsor left during the year) and 11 without a named sponsor (2 of whom left during the year). Regular giving is now £1,136 per month including Gift Aid.

The Christmas Bazaar again took place as an outside winter market in 2022, and raised £1,313. A Tea Party held in July 2023 raised £197 in donations. We also ran a stall at the Love Marston Love Life event in May 2023 to raise awareness of the charity in the local community.

Future Developments

In 2023/24 we plan to maintain and if possible expand the supporter base of the charity. We are continuing to share news about Divya Shanthi's work in the St Nicholas Church pew sheet, the Marston Times, and on Facebook.

There will be a special event in September 2023 to celebrate the 20th anniversary of the charity. This will take place at Messy Church which is well attended by local families and children. We will run the popular Christmas Bazaar again in December and in June 2024 Marston Open Gardens will help raise awareness of and funds for the charity.

Public Benefit

The Charity provides public benefit through its support for the work of the Divya Shanthi Mission Association and other Christian associations operating in and around Bangalore, India. The Trustees have complied with their duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Transactions and Financial Position

DIVYA SHANTHI MISSION SUPPORT

The statement of financial activities shows net incomings of £14,903 for the year 2023 (2022: net outgoings of £11,858). Fund balances stood at £20,528.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity at a level sufficient to respond swiftly to urgent requests for support, and to cover foreseeable management costs. The Trustees are satisfied that the year-end position reflects this.

Trustees

All of the Trustees named on page 1 served during the year. The board has power to appoint additional Trustees as it considers fit to do so.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces or may face, and confirm that systems are in place to enable regular reports to be produced, so that the necessary steps can be taken to lessen any such risks.

DIVYA SHANTHI MISSION SUPPORT

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for the year

In preparing these financial statements, the trustees are required to:

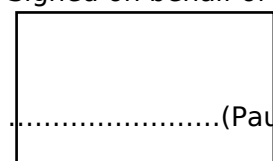
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable incorporated organisation and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINATION

The nominated independent examiner will be considered by trustees for re-appointment for the ensuing year.

Signed on behalf of the trustees



.....(Paul Luke, Treasurer).....

Date 15/03/2024.....

DIVYA SHANTHI MISSION SUPPORT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIVYA SHANTHI MISSION SUPPORT FOR THE YEAR ENDED 31 AUGUST 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023 which are set out on pages 8 to 14

Responsibilities and basis of report

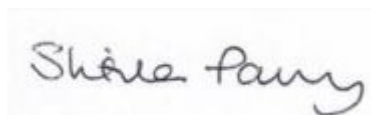
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011

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

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 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.



Sheila Parry FCCA
SPX Oxford Ltd
Peace House
19 Paradise Street
Oxford
OX1 1LD

25th March 2024

DIVYA SHANTHI MISSION SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES and INCOME AND EXPENDITURE ACCOUNT. FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestrict ed Funds £	Restrict ed Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and legacies	3	83,643	-	83,643	85,524
Other trading activities	4	1,598	-	1,598	2,982
		85,241	-	85,241	88,506
Total income					
Expenditure on:					
Raising Funds	5	0	-	0	0
					100,364
Charitable activities	6 ,7	70,338	-	70,338	4
Total expenditure		70,338	-	70,338	100,364
Net income / -expenditure		14,903	-	14,903	- 11,858
Net movement in funds		14,903	-	14,903	- 11,858
Reconciliation of funds:					
Total funds brought forward		5,625	-	5,625	17,483
Total funds carried forward		20,528	-	20,528	5,625

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.
All of the above amounts relate to continuing activities.
The notes on pages 10 to 14 form part of these financial statements.

DIVYA SHANTHI MISSION SUPPORT

BALANCE SHEET AS AT 31 AUGUST 2023

		2023		2022	
	Note	£	£	£	£
Current assets					
Debtors: Amounts falling due within one year	8	2,993		710	
Cash at bank and in hand		<u>17,799</u>		<u>5,179</u>	
		20,793		5,889	
Creditors: Amounts falling due within one year					
	9	<u>-264</u>		<u>-264</u>	
Net current assets			20,529		5,625
Net assets			<u>20,529</u>		<u>5,625</u>
The funds of the charity					
Funds					
Unrestricted income funds			20,529		5,625
Restricted income funds			<u>-</u>		<u>-</u>
Total funds	13		<u>20,529</u>		<u>5,625</u>

For the year ended 31 August 2023 the charity was entitled to exemption from audit under section 145 of the Charities Act 2011.

Trustees responsibilities:

- The trustees have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 145; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the Board of Trustees and authorised for issue on 15/01/24.... and are signed on their behalf by:

.....
Paul Luke, Treasurer

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1. CHARITY STATUS

Divya Shanthi Mission Support is a charitable incorporated organisation. It was a company limited by guarantee until 22nd August 2019 at which point it converted to a charitable incorporated organisation.

2. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) ('FRS102'), Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2019) applicable to charities preparing their accounts in accordance with FRS102 ('Charities SORP (FRS102)'), the Charities Act 2011, and the Companies Act 2006.

Divya Shanthi Mission Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern

Including consideration of Covid 19 the trustees believe that there are no material uncertainties about the Charity's ability to continue as a going concern over the next 12 months.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Income

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

Fixed assets

Fixed assets (excluding investments) would be stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation

Depreciation would be calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Office equipment – 25% straight line
- Computer equipment – 33% straight line

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2023

Creditors

Creditors are recognised when the goods or service have been received and payment is crystallised. They are valued at the amount invoiced, or expected to be invoiced, including value added tax.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

Restricted Income and Expenditure

As there is no restricted income and expenditure, this has not been shown for the previous year.

DIVYA SHANTHI MISSION SUPPORT

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2023**

	Unrestrict ed Funds £	Restrict ed Funds £	Total Funds 2023 £	Total Funds 2022 £
3 INCOME FROM DONATIONS				
Donations	81,360	-	81,360	82,664
Gift aid	2,283		2,283	5,842
TOTAL	83,643	-	83,643	88,506
	Unrestrict ed Funds £	Restrict ed Funds £	Total Funds 2023 £	Total Funds 2022 £
4 INCOME FROM OTHER TRADING ACTIVITIES				
Fundraising events	1,598	-	1,598	2,972
Gift aid interest paid by HMRC	-		-	10
	-	-	-	
TOTAL	1,598	-	1,598	2,982
	Unrestrict ed Funds £	Restrict ed Funds £	Total Funds 2023 £	Total Funds 2022 £
5 EXPENDITURE ON RAISING FUNDS				
Fundraising costs	0	-	0	0
Total expenditure on raising funds	0	-	0	0
	Unrestrict ed Funds £	Restrict ed Funds £	Total Funds 2023 £	Total Funds 2022 £
6 EXPENDITURE ON CHARITABLE ACTIVITIES				
Bank charges	74	-	74	100
Grants paid	70,000	-	70,000	100,000
Governance costs	264	-	264	264
Total	70,338	-	70,338	100,364

DIVYA SHANTHI MISSION SUPPORT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2023

	Unrestric ted Funds £	Restric ted Funds £	Total Funds 2023 £	Total Funds 2022 £
7 GOVERNANCE COSTS				
Accountancy	264	-	264	264
TOTAL	<u>264</u>	<u>-</u>	<u>264</u>	<u>264</u>

8 DEBTORS

	2023 £	2022 £
Gift Aid	2,993	710
	<u>2,993</u>	<u>710</u>

9 CREDITORS: amounts falling due within one year

	2023 £	2022 £
Accountancy fees	264	264
	<u>264</u>	<u>264</u>

10. STAFF COSTS

The charity did not employ any staff during the year (2023; no employees)

11. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No member of the board of trustees received any remuneration for their trustee role during the year.

Trustees made unrestricted donations totalling £2,644 to the charity during the year. Related parties to the trustees made unrestricted donations totalling £67,475 during the year. These related parties are immediate family members of trustee Mrs Alison Luke.

12. REMUNERATION AND BENEFITS OF KEY MANAGEMENT PERSONNEL

The key management personnel of Divya Shanthi Mission Support are the Trustees. The Trustees receive no remuneration.

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2023

13.UNRESTRICTED INCOME FUNDS

	At 01 Sep 2022	Incomin g Resourc es	Resour ces expend ed	At 31 Aug 2023
	£	£	£	£
General Funds				
Unrestricted income funds	5,625	85,241	-70,338	20,528
Total funds	<u>5,625</u>	<u>85,241</u>	<u>-70,338</u>	<u>20,528</u>

Previous year

	At 01 Sep 2021	Incomin g Resourc es	Resour ces expend ed	At 31 Aug 2022
	£	£	£	£
General Funds				
Unrestricted income funds	17,483	88,506	-100,364	5,625
Total funds	<u>17,483</u>	<u>88,506</u>	<u>-100,364</u>	<u>5,625</u>

14.RESTRICTED INCOME FUNDS

There were no restricted income funds during the year.

Accounts

DIVYA SHANTHI MISSION SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2022

Charity Number
1091054 (England and Wales)
A charitable incorporated organisation

DIVYA SHANTHI MISSION SUPPORT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 AUGUST 2022**

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DIVYA SHANTHI MISSION SUPPORT

GENERAL INFORMATION

Registered charity name	Divya Shanthi Mission Support
Charity number	1091054
Principal & registered office address	3 Little Acreage Old Marston Oxford OX3 0PS
Trustees	Mrs J Burd Mrs T Hennessy Mrs A Luke Mr P D Luke Ms J M Piggott Ms M Davis
Bankers	The Co-operative Bank

DIVYA SHANTHI MISSION SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees have pleasure in presenting the accounts of the Charity for the year ended 31 August 2022.

Objects of the Charity, Principal Activities and Organisation of Our Work

The Charity was constituted as a company limited by guarantee and was therefore governed by Memorandum and Articles of Association until 22nd August 2019 when it changed into a Charitable Incorporated Organisation.

The objects and principal activities of the Charity are to promote the relief of poverty, sickness and distress and to advance the education of children at the Divya Shanthi Mission in Bangalore and other residential Christian homes in Bangalore and Southern India. General support to charitable work of the Divya Shanthi Christian Ministry and other Christian associations in Bangalore and Southern India is also given. There were no changes in the Charity's objects during the period.

The Charity is organised such that the Trustees meet and converse regularly to manage its affairs.

The Charity may appoint a Trustee by ordinary board resolution. One third of the Trustees must retire by rotation at each annual general meeting.

The constitution of the Charity states that the Charity shall not trade for profit; any surplus generated by the Charity shall be applied solely to continuation and development of the Charity.

2022 Developments and Achievements

As we emerge from the pandemic, we have continued to enjoy financial support from our regular donors and sponsors. The situation in India has continued to be extremely serious at times but we have continued to sponsor the children and also support the work being done in India by Divya Shanthi. The number of children sponsored by the Charity during the year was 40, 24 with a named sponsor (1 sponsor left during the year) and 16 without a named sponsor. Regular giving is now £842 per month including Gift Aid.

The Christmas Bazaar took place in 2021 as an outside winter market and was very successful raising £1548. We also received £736 from Music for a Summer's Evening held at St Nicholas Church, Old Marston, £260 from the EcoMarket there and £205 from Maureen Davis' Open Garden event. Maureen also donated sales from her recent book, amounting to £190 this year.

Future Developments

In 2022 we plan to continue in our efforts to expand the supporter base of the Charity and to raise awareness of the work of the Charity and on 4th September a special Messy Church event is planned to raise awareness of the Charity and to celebrate the 20th Anniversary of the setting up of DSMS.

We also hope to run Christmas Bazaar on 3rd December 2022 in a similar format to 2021 with stalls outside. We also hope to bring back, in 2023, the Quiz Night which was very popular.

Public Benefit

The Charity provides public benefit through its support for the work of the Divya Shanthi Mission Association and other Christian associations operating in and around Bangalore, India. The Trustees have complied with their duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Transactions and Financial Position

The statement of financial activities shows net outgoings of £11,858 for the year 2022 (2021: net outgoings of £47). Fund balances stood at £5,625.

Reserves Policy

DIVYA SHANTHI MISSION SUPPORT

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity at a level sufficient to respond swiftly to urgent requests for support, and to cover foreseeable management costs. The Trustees are satisfied that the year-end position reflects this.

Trustees

All of the Trustees named on page 1 served during the year. The board has power to appoint additional Trustees as it considers fit to do so.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces or may face, and confirm that systems are in place to enable regular reports to be produced, so that the necessary steps can be taken to lessen any such risks.

DIVYA SHANTHI MISSION SUPPORT

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for the year

In preparing these financial statements, the trustees are required to:

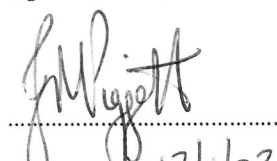
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable incorporated organisation and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINATION

The nominated independent examiner will be considered by trustees for re-appointment for the ensuing year.

Signed on behalf of the trustees


Date 17/1/23

DIVYA SHANTHI MISSION SUPPORT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIVYA SHANTHI MISSION SUPPORT FOR THE YEAR ENDED 31 AUGUST 2022

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2022 which are set out on pages 8 to 14

Responsibilities and basis of report

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

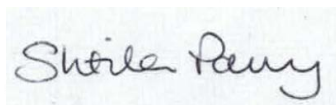
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 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.

Sheila Parry FCCA
SPX Oxford Ltd
Peace House
19 Paradise Street
Oxford
OX1 1LD



17 January 2023

DIVYA SHANTHI MISSION SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES and INCOME AND EXPENDITURE ACCOUNT. FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	3	85,524	-	85,524	111,625
Other trading activities	4	2,982		2,982	2,765
			-		
Total income		88,506	-	88,506	114,390
Expenditure on:					
Raising Funds	5	-	-	-	-
Charitable activities	6,7	100,364	-	100,364	114,437
Total expenditure		100,364	-	100,364	114,437
Net income / -expenditure		-11,858	-	-11,858	- 47
Net movement in funds		-11,858	-	-11,858	- 47
Reconciliation of funds:					
Total funds brought forward		17,483	-	17,483	17,530
Total funds carried forward		5,625	-	5,625	17,483

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

All income and expenditure for the comparative period relate to unrestricted funds.

The notes on pages 10 to 14 form part of these financial statements.

DIVYA SHANTHI MISSION SUPPORT

BALANCE SHEET AS AT 31 AUGUST 2022

		2022		2021	
	Note	£	£	£	£
Current assets					
Debtors: Amounts falling due within one year	8	710		4,703	
Cash at bank and in hand		<u>5,179</u>		<u>13,430</u>	
		5,889		18,143	
Creditors: Amounts falling due within one year	9	<u>-264</u>		<u>-660</u>	
Net current assets			5,625		17,483
Net assets			<u>5,625</u>		<u>17,483</u>

The funds of the charity

Funds

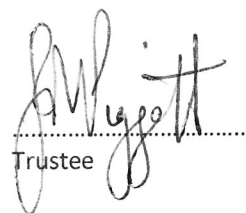
Unrestricted income funds			5,625		17,483
Restricted income funds			<u>-</u>		<u>-</u>
Total funds	13		<u>5,625</u>		<u>17,483</u>

For the year ended 31 August 2022 the charity was entitled to exemption from audit under section 145 of the Charities Act 2011.

Trustees responsibilities:

- The trustees have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 145; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the Board of Trustees and authorised for issue on 16/1/2023 and are signed on their behalf by:


Trustee

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

1. CHARITY STATUS

Divya Shanthi Mission Support is a charitable incorporated organisation. It was a company limited by guarantee until 22nd August 2019 at which point it converted to a charitable incorporated organisation.

2. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Divya Shanthi Mission Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern

Including consideration of Covid 19 the trustees believe that there are no material uncertainties about the Charity's ability to continue as a going concern over the next 12 months.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Income

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

Fixed assets

Fixed assets (excluding investments) would be stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation

Depreciation would be calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Office equipment – 25% straight line
- Computer equipment – 33% straight line

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 AUGUST 2022

Creditors

Creditors are recognised when the goods or service have been received and payment is crystallised. They are valued at the amount invoiced, or expected to be invoiced, including value added tax.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 AUGUST 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
3 INCOME FROM DONATIONS				
Donations	82,664	-	82,664	90,660
Gift aid	5,842	-	5,842	20,965
TOTAL	88,506	-	88,506	111,625
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
4 INCOME FROM OTHER TRADING ACTIVITIES				
Fundraising events	2,972	-	2,972	2,765
Gift aid interest paid by HMRC	10	-	10	-
	-	-	-	-
TOTAL	2982	-	2982	2,765
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
5 EXPENDITURE ON RAISING FUNDS				
Fundraising costs	-	-	-	-
	-	-	-	-
Total expenditure on raising funds	-	-	-	-
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
6 EXPENDITURE ON CHARITABLE ACTIVITIES				
Administration	-	-	-	-
Bank charges	100	-	100	197
Grants paid	100,000	-	100,000	114,000
Governance costs	264	-	264	420
TOTAL	100,364	-	100,364	105,666

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
7 GOVERNANCE COSTS				
Accountancy	264	-	264	420
TOTAL	<u>264</u>	<u>-</u>	<u>264</u>	<u>420</u>
8 DEBTORS				
	2022	2021		
	£	£		
Gift Aid	710	4,703		
	<u>710</u>	<u>4,703</u>		
9 CREDITORS: amounts falling due within one year				
	2022	2021		
	£	£		
Accountancy fees	264	660		
	<u>264</u>	<u>660</u>		
10. STAFF COSTS				
The charity did not employ any staff during the year (2022; no employees)				
11. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS				
No member of the board of trustees received any remuneration for their trustee role during the year.				
Trustees made unrestricted donations totalling £79,692 the charity during the year. There were no other related party transactions during the year.				
12. REMUNERATION AND BENEFITS OF KEY MANAGEMENT PERSONNEL				
The key management personnel of Divya Shanthi Mission Support are the Trustees. The Trustees receive no remuneration.				

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2022

13. UNRESTRICTED INCOME FUNDS

	At 01 Sep 2021	Incoming Resources	Resources expended	At 31 Aug 2022
	£	£	£	£
General Funds				
Unrestricted income funds	17,483	88,506	-100,364	5,625
Total funds	<u>17,483</u>	<u>88,506</u>	<u>-100,364</u>	<u>5,625</u>

Previous year

	At 01 Sep 2020	Incoming Resources	Resources expended	At 31 Aug 2021
	£	£	£	£
General Funds				
Unrestricted income funds	17,530	144,390	-114,437	17,483
Total funds	<u>17,530</u>	<u>114,390</u>	<u>-114,437</u>	<u>17,483</u>

14. RESTRICTED INCOME FUNDS

There were no restricted income funds during the year.

15. RESTRICTED INCOME AND EXPENDITURE

As there is no restricted income and expenditure, this has not been shown for the previous year.

Accounts

DIVYA SHANTHI MISSION SUPPORT

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2021**

Charity Number
1091054 (England and Wales)
A charitable incorporated organisation

DIVYA SHANTHI MISSION SUPPORT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 AUGUST 2021**

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DIVYA SHANTHI MISSION SUPPORT

GENERAL INFORMATION

Registered charity name	Divya Shanthi Mission Support
Charity number	1091054
Principal & registered office address	3 Little Acreage Old Marston Oxford OX3 0PS
Trustees	Mrs J Burd Mrs T Hennessy Mrs A Luke Mr P D Luke Ms J M Piggott Ms M Davis
Bankers	The Co-operative Bank

DIVYA SHANTHI MISSION SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees have pleasure in presenting the accounts of the Charity for the year ended 31 August 2021

Objects of the Charity, Principal Activities and Organisation of Our Work

The Charity was constituted as a company limited by guarantee and was therefore governed by Memorandum and Articles of Association until 22nd August 2019 when it changed into a Charitable Incorporated Organisation.

The objects and principal activities of the Charity are to promote the relief of poverty, sickness and distress and to advance the education of children at the Divya Shanthi Mission in Bangalore and other residential Christian homes in Bangalore and Southern India. General support to charitable work of the Divya Shanthi Christian Ministry and other Christian associations in Bangalore and Southern India is also given. There were no changes in the Charity's objects during the period.

The Charity is organised such that the Trustees meet and converse regularly to manage its affairs.

The Charity may appoint a Trustee by ordinary board resolution. One third of the Trustees must retire by rotation at each annual general meeting.

The constitution of the Charity states that the Charity shall not trade for profit; any surplus generated by the Charity shall be applied solely to continuation and development of the Charity.

2021 Developments and Achievements

The CV-19 pandemic has still been ongoing during the year and has affected the way we undertake fundraising activities (see below). However we have continued to enjoy financial support from our regular donors and sponsors. The situation in India has been extremely serious but we have continued to sponsor the children and also support the work being done in India by Divya Shanthi.

The number of children sponsored by the Charity during the year was 40, 24 with a named sponsor (2 of whom left during the year) and 16 without a named sponsor.

Regular giving is now £991 per month including Gift Aid.

It has been difficult to undertake in-person fundraising events during the year however we did still manage to run our Christmas Bazaar but this time online with deliveries and collections of the goods taking place on the usual bazaar date. This raised raised £1377 (very similar to last year's in person event). The donations from the Online fund raising event held online in July 2020 via JustGiving arrived in the bank account in October and amounted to £1104.63). We have also raised £163 from sales of Maureen Davis' book.

Future Developments

In 2021 we plan to continue in our efforts to expand the supporter base of the Charity and to raise awareness of the work of the Charity for example we hope to have a stall at the Love Marston Love Life event in September to raise awareness of the charity.

We hope to run Christmas Bazaar on 5th December 2021 in person but obviously we have to stay in-line with government restrictions so it depend greatly on what happens in terms of the pandemic.

DIVYA SHANTHI MISSION SUPPORT

Public Benefit

The Charity provides public benefit through its support for the work of the Divya Shanthi Mission Association and other Christian associations operating in and around Bangalore, India. The Trustees have complied with their duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Transactions and Financial Position

The statement of financial activities shows net outgoings of £47 for the year (2019-20: net outgoings of £16,456). Fund balances carried forward stood at £17,483.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity at a level sufficient to respond swiftly to urgent requests for support, and to cover foreseeable management costs. The Trustees are satisfied that the year-end position reflects this.

Trustees

All of the Trustees named on page 1 served during the year. The board has power to appoint additional Trustees as it considers fit to do so.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces or may face, and confirm that systems are in place to enable regular reports to be produced, so that the necessary steps can be taken to lessen any such risks.

DIVYA SHANTHI MISSION SUPPORT

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for the year

In preparing these financial statements, the trustees are required to:

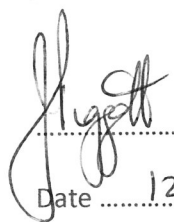
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable incorporated organisation and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINATION

The nominated independent examiner will be considered by trustees for re-appointment for the ensuing year.

Signed on behalf of the trustees


Date 12/2/2022

DIVYA SHANTHI MISSION SUPPORT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIVYA SHANTHI MISSION SUPPORT FOR THE YEAR ENDED 31 AUGUST 2021

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 7 to 13

Responsibilities and basis of report

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

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

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

- 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.

Sally Thompson

Sally Thompson CPFA
SPX Oxford Ltd
Peace House
19 Paradise Street
Oxford
OX1 1LD

..... 12 February 2022

DIVYA SHANTHI MISSION SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES and INCOME AND EXPENDITURE ACCOUNT. FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income from:					
Donations and legacies	3	111,625	-	111,625	87,677
Other trading activities	4	2,765	-	2,765	1,812
Total income		114,390	-	114,390	89,489
Expenditure on:					
Raising Funds	5	-	-	-	279
Charitable activities	6,7	114,437	-	-	105,666
Total expenditure		114,437	-	-	105,945
Net income / -expenditure		-47	-	-	- 16,456
Net movement in funds		-47	-	-	- 16,456
Reconciliation of funds:					
Total funds brought forward		17,530	-	-	33,986
Total funds carried forward		17,483	-	-	17,530

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

DIVYA SHANTHI MISSION SUPPORT

BALANCE SHEET AS AT 31 AUGUST 2021

		2021		2020	
	Note	£	£	£	£
Current assets					
Debtors: Amounts falling due within one year	8	4,703		8,743	
Cash at bank and in hand		13,430		9,207	
		<u>18,143</u>		<u>17,950</u>	
Creditors: Amounts falling due within one year	9	<u>-660</u>		<u>- 420</u>	
Net current assets			17,483		17,530
Net assets			<u>17,483</u>		<u>17,530</u>
The funds of the charity					
Funds					
Unrestricted income funds			17,483		17,530
Restricted income funds			-		-
Total funds	13		<u>17,483</u>		<u>17,530</u>

For the year ended 31 August 2021 the charity was entitled to exemption from audit under section 145 of the Charities Act 2011.

Trustees responsibilities:

- The trustees have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 145; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the committee and authorised for issue on 17 January 2022 and are signed on their behalf by:

Judith Piggott

Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. CHARITY STATUS

Divya Shanthi Mission Support is a charitable incorporated organisation. It was a company limited by guarantee until 22nd August 2019 at which point it converted to a charitable incorporated organisation.

2. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Divya Shanthi Mission Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern

Including consideration of Covid 19 the trustees believe that there are no material uncertainties about the Charity's ability to continue as a going concern over the next 12 months.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Income

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

Fixed assets

Fixed assets (excluding investments) would be stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation

Depreciation would be calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment – 25% straight line

Computer equipment – 33% straight line

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 AUGUST 2021

Creditors

Creditors are recognised when the goods or service have been received and payment is crystallised. They are valued at the amount invoiced, or expected to be invoiced, including value added tax.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 AUGUST 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
3 INCOME FROM DONATIONS				
Donations	90,660	-	90,660	71,434
Gift aid	20,965	-	20,965	16,243
TOTAL	111,625	-	111,625	87,677
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
4 INCOME FROM OTHER TRADING ACTIVITIES				
Fundraising events	2,765	-	2,765	1,812
	-	-	-	-
TOTAL	2,765	-	2,765	1,812
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
5 EXPENDITURE ON RAISING FUNDS				
Fundraising costs	-	-	-	279
	-	-	-	-
Total expenditure on raising funds	-	-	-	279
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
6 EXPENDITURE ON CHARITABLE ACTIVITIES				
Administration	-	-	-	32
Bank charges	197	-	197	214
Grants paid	114,000	-	114,000	105,000
Governance costs	240	-	240	420
TOTAL	114,437	-	114,437	105,666

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 AUGUST 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
7 GOVERNANCE COSTS				
Independent Examiner	240	-	240	420*
*The fee for 2020 included accounts preparation				
TOTAL	<u>240</u>	<u>-</u>	<u>240</u>	<u>420</u>
8 DEBTORS				
	2021	2020		
	£	£		
Gift Aid	4,703	8,743		
	<u>4,703</u>	<u>8,743</u>		
9 CREDITORS: amounts falling due within one year				
	2021	2020		
	£	£		
Accountancy fees	660	420		
	<u>660</u>	<u>420</u>		
10. STAFF COSTS				
The charity did not employ any staff during the year (2021; no employees)				
11. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS				
No member of the board of trustees received any remuneration for their trustee role during the year.				
Trustees and close family made unrestricted donations totalling £79,035 to the charity during the year.				
There were no other related party transactions during the year.				
12. REMUNERATION AND BENEFITS OF KEY MANAGEMENT PERSONNEL				
The key management personnel of Divya Shanthi Mission Support are the Trustees. The Trustees receive no remuneration.				

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 AUGUST 2021

13. UNRESTRICTED INCOME FUNDS

	At 01 Sep 2020	Incoming Resources	Resources expended	At 31 Aug 2021
	£	£	£	£
General Funds				
Unrestricted income funds	17,530	92,200	-114,000	-4270
Total funds	<u>17,530</u>	<u>92,200</u>	<u>-114,000</u>	<u>-4,270</u>

Previous year

	At 01 Sep 2019	Incoming Resources	Resources expended	At 31 Aug 2020
	£	£	£	£
General Funds				
Unrestricted income funds	33,986	89,489	- 105,945	17,530
Total funds	<u>33,986</u>	<u>89,489</u>	<u>- 105,945</u>	<u>17,530</u>

14. RESTRICTED INCOME FUNDS

There were no restricted income funds during the year.

Accounts

DIVYA SHANTHI MISSION SUPPORT

DIVYA SHANTHI MISSION SUPPORT

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2020**

Charity Number
1091054 (England and Wales)
A charitable incorporated organisation

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 AUGUST 2020**

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Notes to the financial statements	16-20

GENERAL INFORMATION

Registered charity name	Divya Shanthi Mission Support
Charity number	1091054
Principal & registered office address	3 Little Acreage Old Marston Oxford OX3 0PS
Trustees	Mrs J Burd Mrs T Hennessy Mrs A Luke Mr P D Luke Ms J M Piggott Ms M Davis (from 03 Feb 2020)
Accountants	SPX Oxford Ltd Peace House 19 Paradise Street Oxford OX1 1LD
Bankers	The Co-operative Bank

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees have pleasure in presenting the accounts of the Charity for the year ended 31 August 2020

Objects of the Charity, Principal Activities and Organisation of Our Work

The Charity was constituted as a company limited by guarantee and was therefore governed by Memorandum and Articles of Association until 22nd August 2019 when it changed into a Charitable Incorporated Organisation.

The objects and principal activities of the Charity are to promote the relief of poverty, sickness and distress and to advance the education of children at the Divya Shanthi Mission in Bangalore and other residential Christian homes in Bangalore and Southern India. General support to charitable work of the Divya Shanthi Christian Ministry and other Christian associations in Bangalore and Southern India is also given. There were no changes in the Charity's objects during the period.

The Charity is organised such that the Trustees meet and converse regularly to manage its affairs.

The Charity may appoint a Trustee by ordinary board resolution. One third of the Trustees must retire by rotation at each annual general meeting.

The constitution of the Charity states that the Charity shall not trade for profit; any surplus generated by the Charity shall be applied solely to continuation and development of the Charity.

2020 Developments and Achievements

Despite the CV-19 pandemic which began to impact on the charity from March 2020, we continued to enjoy financial support from our regular donors and sponsors. Only one donor felt they could not continue due to financial pressure from the pandemic. The situation in India has been extremely serious but we have continued to sponsor the children and also support the work being done in India by Divya Shanthi.

The number of children sponsored by the Charity during the year was 34 (24 children with a named sponsor and 10 without a named sponsor). Regular giving is now averaging £1072 per month including Gift Aid.

Fundraising events during the year included our usual Christmas Bazaar which raised £1410, and a fun day raffle raised £131. The Online fund raising event held online in July 2020 used JustGiving and Facebook to gather donations and these had not been received before these accounts were produced, therefore they will appear in next year's accounts.

Future Developments

In 2020/21 we plan to continue in our efforts to expand the supporter base of the Charity and to raise awareness of the work of the Charity.

Our Christmas Bazaar will run online as a fundraising event this year in November/December 2020 and other events depend greatly on what happens in terms of the pandemic.

Public Benefit

The Charity provides public benefit through its support for the work of the Divya Shanthi Mission Association and other Christian associations operating in and around Bangalore, India. The Trustees have complied with their duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission .

Transactions and Financial Position

The statement of financial activities shows net outgoings of £16,456 for the year (2018: net incomings of £5,559). Fund balances carried forward stood at £17,530.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity at a level sufficient to respond swiftly to urgent requests for support, and to cover foreseeable management costs. The Trustees are satisfied that the year end position reflects this.

Trustees

All of the Trustees named on page 1 served during the year. The board has power to appoint additional Trustees as it considers fit to do so.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces or may face, and confirm that systems are in place to enable regular reports to be produced, so that the necessary steps can be taken to lessen any such risks.

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for the year

In preparing these financial statements, the trustees are required to:

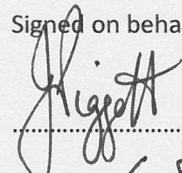
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable incorporated organisation and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINATION

The nominated independent examiner will be considered by trustees for re-appointment for the ensuing year.

Signed on behalf of the trustees



Date

6 February 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIVYA SHANTHI MISSION SUPPORT FOR THE YEAR ENDED 31 AUGUST 2020

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 7 to 13

Responsibilities and basis of report

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

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

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

- 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.



Sally Thompson CPFA
SPX Oxford Ltd
Peace House
19 Paradise Street
Oxford
OX1 1LD

Date: 05 February 2021

STATEMENT OF FINANCIAL ACTIVITIES and INCOME AND EXPENDITURE ACCOUNT.
FOR THE YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income from:					
Donations and legacies	3	87,677	-	87,677	109,808
Other trading activities	4	1,812	-	1,812	-
Total income		<u>89,489</u>	<u>-</u>	<u>89,489</u>	<u>109,808</u>
 Expenditure on:					
Raising Funds	5	279	-	279	346
Charitable activities	6,7	105,666	-	105,666	103,903
Total expenditure		<u>105,945</u>	<u>-</u>	<u>105,945</u>	<u>104,249</u>
Net income / -expenditure		<u>- 16,456</u>	<u>-</u>	<u>- 16,456</u>	<u>5,559</u>
Net movement in funds		<u>- 16,456</u>	<u>-</u>	<u>- 16,456</u>	<u>5,559</u>
 Reconciliation of funds:					
Total funds brought forward		<u>33,986</u>	<u>-</u>	<u>33,986</u>	<u>28,427</u>
Total funds carried forward		<u><u>17,530</u></u>	<u><u>-</u></u>	<u><u>17,530</u></u>	<u><u>33,986</u></u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

DIVYA SHANTHI MISSION SUPPORT

BALANCE SHEET AS AT 31 AUGUST 2020

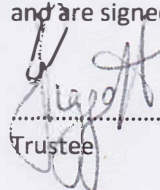
		2020		2019	
	Note	£	£	£	£
Current assets					
Debtors: Amounts falling due within one year	8	8,743		28,895	
Cash at bank and in hand		<u>9,207</u>		<u>5,116</u>	
		17,950		34,011	
Creditors: Amounts falling due within one year	9	<u>- 420</u>		<u>- 25</u>	
Net current assets			17,530		33,986
Net assets			<u>17,530</u>		<u>33,986</u>
The funds of the charity					
Funds					
Unrestricted income funds			17,530		33,986
Restricted income funds			-		-
Total funds	13		<u>17,530</u>		<u>33,986</u>

For the year ended 31 August 2020 the charity was entitled to exemption from audit under section 145 of the Charities Act 2011.

Trustees responsibilities:

- The trustees have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 145; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the committee and authorised for issue on 6th Feb.2021..... and are signed on their behalf by:



 Trustee

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

1. CHARITY STATUS

Divya Shanthi Mission Support is a charitable incorporated organisation. It was a company limited by guarantee until 22nd August 2019 at which point it converted to a charitable incorporated organisation.

2. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Divya Shanthi Mission Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern

Including consideration of Covid 19 the trustees believe that there are no material uncertainties about the Charity's ability to continue as a going concern over the next 12 months.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Income

All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

Fixed assets

Fixed assets (excluding investments) would be stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation

Depreciation would be calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment – 25% straight line

Computer equipment – 33% straight line

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2020

Creditors

Creditors are recognised when the goods or service have been received and payment is crystallised. They are valued at the amount invoiced, or expected to be invoiced, including value added tax.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 AUGUST 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
3 INCOME FROM DONATIONS				
Donations	87,677	-	87,677	109,808
TOTAL	87,677	-	87,677	109,808
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2018 £
4 INCOME FROM OTHER TRADING ACTIVITIES				
Fundraising events	1,812	-	1,812	-
	-	-	-	
TOTAL	1,812	-	1,812	-
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
5 EXPENDITURE ON RAISING FUNDS				
Fundraising costs	279	-	279	346
	-	-	-	-
Total expenditure on raising funds	279	-	279	346
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
6 EXPENDITURE ON CHARITABLE ACTIVITIES				
Administration	32	-	32	44
Bank charges	214	-	214	233
Grants paid	105,000	-	105,000	103,601
Governance costs	420	-	420	25
TOTAL	105,666	-	105,666	103,903

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 AUGUST 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
7 GOVERNANCE COSTS				
Accountancy	420	-	420	25
TOTAL	<u>420</u>	<u>-</u>	<u>420</u>	<u>25</u>
8 DEBTORS				
	2020	2019		
	£	£		
Gift Aid	8,743	28,895		
	<u>8,743</u>	<u>28,895</u>		
9 CREDITORS: amounts falling due within one year				
	2020	2019		
	£	£		
Accountancy fees	420	25		
	-			
	<u>420</u>	<u>25</u>		
10. STAFF COSTS				
The charity did not employ any staff during the year (2019; no employees)				
11. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS				
No member of the board of trustees received any remuneration for their trustee role during the year.				
Trustees made unrestricted donations totalling £1,654 to the charity during the year. There were no other related party transactions during the year.				
12. REMUNERATION AND BENEFITS OF KEY MANAGEMENT PERSONNEL				
The key management personnel of Divya Shanthi Mission Support are the Trustees. The Trustees receive no remuneration.				

DIVYA SHANTHI MISSION SUPPORT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 AUGUST 2020

13. UNRESTRICTED INCOME FUNDS

	At 01 Sep 2019	Incoming Resources	Resources expended	At 31 Aug 2020
	£	£	£	£
General Funds				
Unrestricted income funds	33,986	89,489	- 105,945	17,530
Total funds	<u>33,986</u>	<u>89,489</u>	<u>- 105,945</u>	<u>17,530</u>

Previous year

	At 01 Sep 2018	Incoming Resources	Resources expended	At 31 Aug 2019
	£	£	£	£
General Funds				
Unrestricted income funds	24,825	109,808	- 100,647	33,986
Restricted Funds				
Youth Worker Fund	<u>3,601</u>	<u>109,808</u>	<u>- 3,601</u>	<u>-</u>
Total funds	<u>28,426</u>	<u>109,808</u>	<u>- 104,248</u>	<u>33,986</u>

14. RESTRICTED INCOME FUNDS

There were no restricted income funds during the year. At the start of 2018-19 there was a balance of £3,601 on the Youth Worker Fund; this was fully spent during that year.