

**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 22<sup>nd</sup> 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 £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 5<sup>th</sup> 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

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### 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:

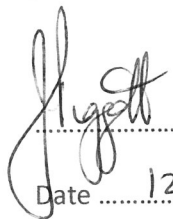
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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

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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 £
<b>Income from:</b>					
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
<b>Expenditure on:</b>					
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
<b>Reconciliation of funds:</b>					
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	£	£	£	£
<b>Current assets</b>					
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>	
<b>Creditors: Amounts falling due within one year</b>	9	<u>-660</u>		<u>- 420</u>	
<b>Net current assets</b>			17,483		17,530
<b>Net assets</b>			<u>17,483</u>		<u>17,530</u>
<b>The funds of the charity</b>					
<b>Funds</b>					
Unrestricted income funds			17,483		17,530
Restricted income funds			-		-
<b>Total funds</b>	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**

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**1. CHARITY STATUS**

Divya Shanthi Mission Support is a charitable incorporated organisation. It was a company limited by guarantee until 22<sup>nd</sup> 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 £
<b>3 INCOME FROM DONATIONS</b>				
Donations	90,660	-	90,660	71,434
Gift aid	20,965	-	20,965	16,243
<b>TOTAL</b>	<b>111,625</b>	<b>-</b>	<b>111,625</b>	<b>87,677</b>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>4 INCOME FROM OTHER TRADING ACTIVITIES</b>				
Fundraising events	2,765	-	2,765	1,812
	-	-	-	-
<b>TOTAL</b>	<b>2,765</b>	<b>-</b>	<b>2,765</b>	<b>1,812</b>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>5 EXPENDITURE ON RAISING FUNDS</b>				
Fundraising costs	-	-	-	279
	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>279</b>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>6 EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Administration	-	-	-	32
Bank charges	197	-	197	214
Grants paid	114,000	-	114,000	105,000
Governance costs	240	-	240	420
<b>TOTAL</b>	<b>114,437</b>	<b>-</b>	<b>114,437</b>	<b>105,666</b>

# 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 £
<b>7 GOVERNANCE COSTS</b>				
Independent Examiner	240	-	240	420*
*The fee for 2020 included accounts preparation				
<b>TOTAL</b>	<u>240</u>	<u>-</u>	<u>240</u>	<u>420</u>
<b>8 DEBTORS</b>				
	<b>2021</b>	<b>2020</b>		
	<b>£</b>	<b>£</b>		
Gift Aid	4,703	8,743		
	<u>4,703</u>	<u>8,743</u>		
<b>9 CREDITORS: amounts falling due within one year</b>				
	<b>2021</b>	<b>2020</b>		
	<b>£</b>	<b>£</b>		
Accountancy fees	660	420		
	<u>660</u>	<u>420</u>		
<b>10. STAFF COSTS</b>				
The charity did not employ any staff during the year (2021; no employees)				
<b>11. TRUSTEE REMUNERATION &amp; RELATED PARTY TRANSACTIONS</b>				
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.				
<b>12. REMUNERATION AND BENEFITS OF KEY MANAGEMENT PERSONNEL</b>				
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
	£	£	£	£
<b>General Funds</b>				
Unrestricted income funds	17,530	92,200	-114,000	-4270
<b>Total funds</b>	<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
	£	£	£	£
<b>General Funds</b>				
Unrestricted income funds	33,986	89,489	- 105,945	17,530
<b>Total funds</b>	<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.