

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).....

Date07/04/2025.....

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

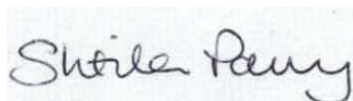
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011

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 on29/5/25.....

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

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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.

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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

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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.			

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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.