

INDIAN RURAL HEALTH TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended

31 March 2021

Independent Examiner

Von Mathieson

Exeter Community Accounting

The Scrapstore

Gordon Road

Exeter

EX1 2 DH

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Appendix A Independent Examiner's Report

LEGAL AND ADMINISTRATIVE DETAILS

BOARD OF TRUSTEES

Mr Malcolm Wagget (Chairman)

Mrs Eileen Wagget (Secretary)

Mr Robert Livesley (Treasurer)

Dr Alexis Taylor

Mrs Janet Livesley

Dr Heather Edwards

Dr Rebecca Hutten

LEGAL STATUS

The Charity was created under a Trust Instrument dated 18 November 2003. The Charity is registered with the Charity Commissioners No. 1101136

PRINCIPAL OFFICE

Inglenook

234A Abbeydale Road South

Dore

Sheffield

Yorkshire

S17 3LA

INDEPENDENT EXAMINER

Von Mathieson

Exeter Community Accounting

c/o Magic Carpet

Exeter Phoenix

Gandy Street

Exeter

EX4 3LS

BANKERS

HSBC

17A Market Hill

Saint Ives

Cambridgeshire

PE27 5AP

REPORT OF THE TRUSTEES

The Trustees submit their sixteenth Annual Report and Financial Statements covering the year ended 31 March 2021.

BACKGROUND

The Trust was originally created by supporters of the Indian Charity, the Institute for Rural Health Studies (IRHS), a registered charity in India, on 18 November 2003. The Trust acquired the assets of a Trust of the same name which had been formed a few months earlier without charitable status.

The Trust deed confers wide ranging powers of investment upon the Trustees.

OBJECTIVES OF THE CHARITY

The Trust was formed to attract funding and to promote in the UK the charitable work of IRHS. The area of operation is mainly, but not exclusively, in the Indian State of Telengana and neighboring states. The primary objectives are the relief of poverty, sickness and distress including the provision of health care studies, advice, treatment, counselling and access to specialist health care professionals.

ORGANISATION

The Trustees have met twice during the period of these financial statements and have been in regular contact with each other throughout the year. However due to Covid restrictions this has had to be by video link. They are responsible for the administration of the charity, fundraising and to approve the transfers of donations to IRHS.

The charity has no paid employees and as the charity's external activities are restricted simply to collecting donations and fundraising, administrative costs are minimal. The Trustees do not claim expenses.

REVIEW OF THE YEAR'S ACTIVITIES

Summaries of the results for the year are set out on pages 8 and 9 of the Financial Statements. The Trustees were able to distribute £59,250 to IRHS during the year. After deducting expenses of £220.00 there was a net outflow of £4634.12 (2020 – net outflow of £14342.97).

In 2020, the COVID-19 pandemic impacted many lives, especially the most vulnerable rural people in Telangana. During these unprecedented times, the charity has played a significant role in coordination with the central and state government to spread awareness on both the prevention and reduction of the stigma associated with COVID-19 amongst the population visiting our clinics and district hospitals. IRHS has continued to run two rural clinics located in remote areas of one of the most economically depressed and drought-stricken districts in the State of Telengana, India. The population suffers high mortality rates and lack of access to basic health care. In addition to the clinics the Charity undertakes a cervical cancer screening and treatment programme, operates a Travellers Aid for the Sick at Hyderabad Bus Station and is constructing a Home for destitute widows in Dokur village

REVIEW OF THE YEARS ACTIVITIES (Cont.)

The clinics provide virtually free medical services as well as laboratories and pharmacies.

A unique integrated strategy has been adopted that includes training local people as community health workers and paramedics. Community health workers focus on maternal and child health and making home visits. Patients needing secondary or tertiary care are referred by trained patient counsellors to appropriate specialists in the state capital, Hyderabad.

Covid has had a significant impact on the numbers accessing our services in that we have had contact with over 16,500 patients and their families this year as compared to 31,000 last year. 33% in rural clinics, 41% in the cervical cancer control project and the remaining in Travellers' Aid for the Sick and during village home visits. This year IRHS has seen close to 5500 patients in our rural clinics. 2% of them were referred to either Hyderabad or to the Mahbubnagar district hospital. Just over 500 referral patients were seen in Hyderabad, down from 982 in 2019. Of the total referrals, 103 were new referrals and 436 patients came for review appointments.

The clinic in Kotakadra is being renovated by the sarpanch of Kotakadra village. The dilapidated old veterinary building now has a seating area with shed for patients, a toilet with water, new floor tiles and a wash area. The building is also painted both internally as well as externally.

Cervical cancer is the leading killer of Indian women and a focus for the Institute. The highly skilled IRHS nurses maintain an outpatient department at the Mahbubnagar District Hospital to screen for and treat precancerous lesions. Those needing loop excision are referred to the MNJ Institute of Oncology in Hyderabad, as are those with visible malignant growths. The Commissioner Health and Family Welfare, Government of Telangana formally assigned 5 districts to IRHS to implement the NCD program along with the district officials. The government of Telangana is procuring equipment, recruiting staff nurses and providing space in the two additional district hospitals. IRHS will manage the entire program on cervical cancer, breast cancer and oral cancer screening including diagnosis and treatment of all precancerous cervical lesions and referral of invasive cancer. Referral to appropriate physicians for oral lesions, hypertension and breast cancer will be the responsibility of IRHS.

During 2020, 6825 women were screened with 5% found to be positive on visual examination. This compares with 13510 women screened and a 7% referral rate in 2019. Again Covid 19 has had a detrimental impact on the patient numbers seen.

The "Travellers Aid for the Sick" programme identifies poor and impoverished villagers on Hyderabad Bus Station who have travelled from all over the State seeking medical help. The patient counsellors help by referring and accompanying the sick to the most appropriate Government hospital. They also provide a blood pressure and blood glucose monitoring service and education about HIV prevention and reproductive health. During 2020 the Bus Station was closed for many months as a result of which patients seen dropped from 8431 in 2019 to 3311 in 2020.

The "Granary "or Home for Destitute Widows continues to make progress with the living quarters complete. The paramedics quarters and volunteers rooms are also ready for occupation. The kitchen and community hall are under construction but have been delayed due to the pandemic.

Volunteers, both medical and non-medical make vital contributions to the work of IRHS. They bring a fresh perspective to the work as well as newer methods of tackling the age-old problems of poverty and ill health. Due to the imposition of travel restrictions only 3 volunteers assisted IRHS during the first few months of 2020.

PUBLIC BENEFIT

The Trustees confirm they have complied with the duties in Section 17 of the Charities Act 2011 and have regard to the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives in planning future activities.

Covid 19 has had a detrimental impact on the Charity during 2020.

The charity has reached out to over 16,500 patients and their families this year compared to 31,000 patients in 2019. The majority of the patients in all settings are individuals living in abject poverty who qualify for funding given by the Trust. In addition, there is a health education programme in the rural villages as well as HIV, reproductive health and lifestyle counselling at the Travellers Aid for the Sick centre. The free monthly psychiatric clinic run in Dokur clinic is the only available mental health care for rural people in the entire district.

The widespread benefits of medical treatment and advice offered by the Trust are available to all in desperate need without geographical limits although the majority live in the state of Telengana in villages where there are often no proper medical services.

INVESTMENT POLICY

The Trustees do not wish to accumulate large cash balances unless there are prudent economic reasons for delaying remittances to India. Therefore, the need for the appointment of Investment managers has not arisen. The Trustees have all the powers given by the Trustee Act 2000 as regards investment, the acquisition or disposal of land and the employment of agents, nominees and custodians.

RESERVES POLICY

The reserves as at 31 March 2021 were £607.22 (2020 - £5241.34)

The Board endeavors to maintain a small level of reserves below this sum which would enable the Trust to continue in the event of an unexpected shortfall in funds.

TRUSTEES

The Trustees in office during the period and changes since the date of this report together with the periods they shall hold office are listed below :

Name	Appointment	Term
Dr Alexis Taylor	23/7/2005	to 31/8/2023
Mr Malcolm H Wagget	17/9/2008	to 31/8/2023
Mrs Eileen Wagget	17/9/2008	to 31/8/2023
Mr Robert B Livesley	7/1/2012	to 31/8/2021
Mrs Janet A Livesley	7/1/2012	to 31/8/2021
Dr. Heather Edwards	31/8/2018	to 31/8/2021
Dr. Rebecca Hutten	31/8/2018	to 31/8/2021

The starting date is from 18/11/2003 when the Trust was created. At the end of the fixed period the Trustees are eligible for a further term. There must be not less than three Trustees. New Trustees are elected by existing Trustees passing a resolution at a special meeting.

RISK REVIEW

The Trustees have examined the major strategic, business and operational risks involved in the charity's activities and are satisfied that systems have been established to mitigate those risks.

STATEMENT OF TRUSTEES RESPONSIBILITIES

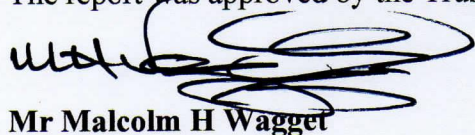
The Trustees are responsible for preparing the Trustee's report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards . The law applicable to charities in England and Wales requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these Financial Statements the Trustees are required to :

1. Select suitable accounting policies and then apply them consistently
2. Observe the methods and principles in the Charities Act SORP
3. Make judgements and estimates that are reasonable and prudent
4. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

TRUSTEES (Cont)

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and protection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and the financial information included on the charity's website, if there is one in existence.

The report was approved by the Trustees on 31/7/21 and signed on their behalf by



Mr Malcolm H Wagget

(Chairman)

Independent Examination

In accordance with the Charities Act 2011 Trustees of Indian Rural Health Trust engaged Von Mathieson of Exeter Community Accounting to perform an independent examination of Indian Rural Health Trust Accounts. This included examination of financial records kept, related correspondence plus the content of the statement of financial activity for the year-ended 31 March 2019 which appears on the pages following.

The findings of this examination are detailed in Appendix A.

INDIAN RURAL HEALTH TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOMING RESOURCES	2				
Income from:					
Donations		55,018.36	-	55,018.36	19,165.16
Total Income		55,018.36	-	55,018.36	19,165.16
RESOURCES EXPENDED	3				
Expenditure on:					
Charitable activities		59,470.00		59,470.00	34,374.67
Total Expenditure		59,470.00		59,470.00	34,374.67
NET INCOME/(EXPENDITURE) before investment gains/losses		(4,364.12)			(14,342.97)
Net gains/(losses) on investments		-			-
NET INCOME/(EXPENDITURE)		(4,364.12)			(14,342.97)
NET MOVEMENT IN FUNDS		(4,364.12)			(14,342.97)
RECONCILIATION OF FUNDS:					
TOTAL funds at 1 April 2020		5241.34			19,584.31
Total Funds at 31 March 2021		607.22			5,241.34

The notes on pages 8-13 form part of these Financial Statements

INDIAN RURAL HEALTH TRUST

BALANCE SHEET

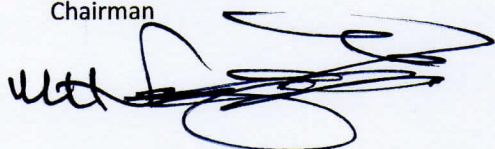
AS AT 31 MARCH 2021

		2021	2020
	Notes	£	£
CURRENT ASSETS	4		
Debtors		1362.60	1,180.12
Cash at Bank		607.22	5241.34
		<u>1969.82</u>	<u>6421.46</u>
CREDITORS:			
Amounts falling due within one year		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
NET CURRENT ASSETS		1969.82	6421.46
NET ASSETS		<u>1969.82</u>	<u>6421.46</u>
Represented by			
CAPITAL FUND			
Permanent Endowment			-
INCOME FUND			
Unrestricted Funds (Page 8)		1969.82	6421.46
		<u>1969.82</u>	<u>6421.46</u>

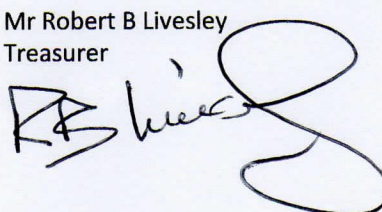
These Financial Statements were approved by the Trustees on 31 July 2021

and signed on their behalf by:

Mr Malcolm H Wagget
Chairman



Mr Robert B Livesley
Treasurer



The notes on pages 8-13 form part of these Financial Statements

INDIAN RURAL HEALTH TRUST

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

		2021 £	2020 £
	Notes		
Cash flows from operating activities			
Net cash used in operating activities	5	(4634.12)	(14,342.97)
Change in cash and cash equivalents in the year		<u>(4634.12)</u>	<u>(14,342.97)</u>
Cash and Equivalents brought forward		5241.34	19,584.31
Cash and cash equivalents carried forward		<u>607.22</u>	<u>5,241.34</u>

The notes on pages 8-13 form part of these Financial Statements

1. ACCOUNTING POLICIES

a) Basis of preparation of Financial Statements

The Financial Statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland. 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

Indian Rural Health Trust constitutes a public benefit entity as defined by FRS 102.

b) Going Concern

The Financial Statements have been prepared on a going concern basis and the Trustees are not aware of any material uncertainties related to events or conditions that would cast significant doubt on the charity's ability to continue on this basis.

c) Income

All income is recognised once the Trust has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the Trust has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Trust of the item is probable and that economic benefit can be measured reliably. No amounts are included in the financial statements for services donated by volunteers.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Trust which is the amount the Trust would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

The notes on pages 8-13 form part of these Financial Statements

1. ACCOUNTING POLICIES (Cont'd)

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants are recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

e) Fund accounting

Funds held by the charity are either:

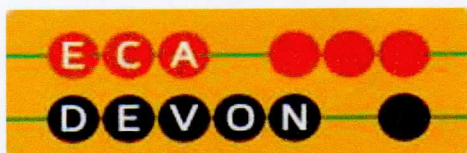
- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- *Designated funds* - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

f) Tangible fixed assets and investments

The Trust does not hold any tangible fixed assets or investments. Therefore, the normal rules for these types of assets are not applicable.

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
2. INCOMING RESOURCES				
Donations	53,665.76		53,665.76	17,985.04
Related Gift Aid 2020-21	1362.60		1362.60	1,180.12
	<u>55,018.36</u>		<u>55,018.36</u>	<u>19,165.16</u>
3. EXPENDITURE				
Charitable activities				
Transferred to Institute of Rural Health Studies	59,250.00			34,000.00
Bank charges of remittances to India	120.00			34.00
Independent Examiner Fee	100.00			100.00
31 Oct Donation Error Refund				240.67
	<u>59,470.00</u>			<u>34,374.67</u>
4. CURRENT ASSETS				
Debtors				
HMRC Customs			1362.50	1,180.00
Interest on Gift Aid 2019-20			0.10	0.12
			<u>1362.60</u>	<u>1,180.12</u>
5. RECONCILIATION OF NET MOVEMENT IN FUND TO NET CASH FLOW FROM OPERATING ACTIVITIES				
Net income(expenditure) for the year (as per Statement of Financial Activities)			(4,451.64)	(15,209.51)
Decrease in debtors			(182.48)	866.54
Net cash used in operating activities			<u>(4,634.12)</u>	<u>(14,342.97)</u>
6. ANALYSIS OF CASH AND CASH EQUIVALENTS				
Cash at bank			5,241.34	19,584.31
Total			<u>607.22</u>	<u>5241.34</u>
7. TRUSTEES' REMUNERATION				
The Trustees of the Indian Rural Health Trust received no benefits in kind and were not paid any remuneration or reimbursed for expenses during the year.				

The notes on pages 8-13 form part of these Financial Statements



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/ members of	INDIAN RURAL HEALTH TRUST		
On accounts for the year ended	MARCH 2021	Charity no (if any)	1101136
Set out on pages	1		
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to: • examine the accounts under section 145 of the Charities Act, • to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and • to state whether particular matters have come to my attention.		
Basis of independent examiner's statement	My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.		
Independent examiner's statement	In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements: • to keep accounting records in accordance with section 130 of the Charities Act; and • to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met.		
Signed:			Date: 13/08/21
Name:	Veronica Mathieson		
Relevant professional qualification(s) or body (if any):	Exeter Community Accounting		
Address:	c/o Magic Carpet, Exeter Phoenix, Gandy Street, Exeter EX4 3LS		



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

INDIAN RURAL HEALTH TRUST

On accounts for the year
ended

MARCH 2021

Charity no
(if any)

1101136

Set out on pages

1

Respective responsibilities
of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's
statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met.

Signed:

Date:

13/08/21

Name:

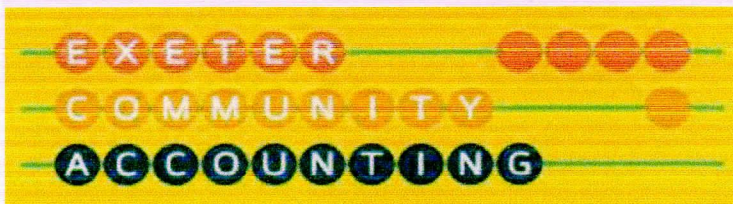
Veronica Mathieson

Relevant professional
qualification(s) or body (if
any):

Exeter Community Accounting

Address:

c/o Magic Carpet, Exeter Phoenix, Gandy Street, Exeter EX4 3LS



c/o Magic Carpet, Exeter Phoenix, Gandy St, Exeter EX4 3LS

tel: 07814881481

email: info@ecadevon.co.uk

website: www.ecadevon.co.uk

Specialists in accounting, administration and training to the community

Date: 13/08/21	Invoice	No 721
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The Indian Rural health Trust	
Performing an Independent Examination of the annual accounts to year ending 31 st March 2021 and reporting on them.	100.00
Total	100.00

Payment should be made within **7 days** of receipt of invoice.

Payment by BACS should be sent to:

Exeter Community Accounting

Sort Code: 52-41-60

Account Number: 48609455

Please make cheques payable to Exeter Community Accounting and send to

c/o Magic Carpet, Exeter Phoenix, Gandy St, Exeter EX4 3LS