

# Jainagar Trust

95 Fulton Road, Sheffield, S6 3JL

Charity Registration No. 1132683

## Annual Accounting Statement

For the 12 month period ending 31st March 2023

Prepared by Matthew Davis (FCCA, MSI)

 **Grace Accounting**

# Accounting Statement

(Receipts and Payments Basis)

Jainagar Trust - Charity Number  
1132683

Section A	Unrestricted Funds
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## Receipts

### Breakdown Using Own Analysis

		2023	2023	2022	2022
Gifts & Voluntary Receipts	Donations and Grants	20,457		14,348	
	Income Tax Recovered on GAD's	38		163	
	Legacies	20,000		300	
			40,495		14,811
Other Receipts	Sundry Income	0		0	
	Bank Interest Received	140		7	
			140		7
TOTAL RECEIPTS			40,635		14,818

## Payments

### Breakdown Using Own Analysis

		2023	2023	2022	2022
Charitable payments	Donations	33,013		38,347	
	Newsletters	168		346	
	Travel	0		0	
	Subscriptions	0		0	
			33,181		38,693
Payments for Administration, and Management	Legal, Professional & Accounting	120		110	
	Miscellaneous Expenses	190		190	
			310		300
TOTAL PAYMENTS			33,491		38,993
Net Surplus / (Deficit)			7,144		(24,175)
Transfers to Restricted Funds					
Cash Funds last year end			69,472		93,917
Cash Funds this year end			76,886		69,742

Section B	Restricted Income Funds
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There were no restricted income or expenditure items in the period under review.

<b>Section C</b>	<b>Endowment Funds</b>
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The Charity does not have any Permanent or Expendable Endowment Funds

<b>Section D</b>	<b>Statement of Assets and Liabilities at Year End</b>
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Cash Funds	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Cash in Hand	0	0	0
Balances held in Deposit Account	69,156	0	0
Balances held in Bank Account	7,730	0	0
Total Cash Funds	76,886	0	0

Other Monetary Assets	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Income Tax Claim Due for Repayment	0	0	0
Other Debtors & Prepayments	0	0	0
Total Other Monetary Assets	0	0	0

Investment Assets	Fund to which it belongs	Cost	Current Value
Term Deposits		0	0
Other Investments		0	0
Total Investment Assets		0	0

Assets Retained for Charity's own use	Fund to which it belongs	Cost	Current Value
Land and Buildings	General Fund	0	0
Plant and Equipment	General Fund	0	0
Total Retained Assets		0	0

Liabilities	Fund to which it belongs	Amount due within one year (Current)	Balance due after one year (Long Term)
Independent Examiners Account Due	General Fund	125	0
Other Liabilities – Reimbursement of funds	General Fund	0	0
Total Liabilities		125	0

## Independent Examiners Report on the Annual Accounts

### Receipts and Payment Accounts

Report to the trustees / members of: Jainagar Trust

Registered Charity number: 1132683

For accounts covering year ended: 31st March 2023

Set out on Pages: 2 through 3 above

Respective responsibilities of trustees and Independent Examiner:

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

**Basis of independent examiners report** My examination was carried out in accordance with the 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 you as 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

(1) Which gives me reasonable cause to believe that in any material respect the requirements :-

(a) to keep accounting records in accordance with section 130 of the 2011 Act; and

(b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature :



Name : M Davis

Date : 23 January 2024

Address :

Grace Accounting  
Ryton on Dunsmore  
Warwickshire



# Trustees' Annual Report

(Accompanying Receipts and Payments  
Accounts)

Section 1	Legal and Administrative Information
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Charity Name : Jainagar Trust

Other names charity is known by : None

Registered charity number : 1132683

For financial year commencing on : 1st April 2022

For financial year ending on : 31st March 2023

Charity's Principal Address : 95 Fulton Road, Sheffield S6 3JL

Appointment of Trustees : The management of the charity is by a Trust which has the power,  
by simple majority vote, to appoint trustees.

## Names of Trustees

Chairman Rev R Donald

Secretary W. E. Mills

Treasurer Mr R P Panek

Mr G. Woods

Mr G C R Williams

Mr C Hancock (resigned 11 March 2023)

Mrs H Harrison (name change from Jones)

## Section 1 Legal and Administrative Information (Continued)

Governing document : The objectives, organisation, management and operations of Jainagar Trust are governed by a deed of trust dated 4<sup>th</sup> September 2009

Objects of the charity : To relieve sickness and financial hardship. To preserve good health, advance education and development to maturity of children and adults according to Christian principles in India and the World.

Reserves policy : A Reserve Fund is in the form of a Deposit Account. It is kept to draw on in times of economic change or when extra capital expenses are required.

Trust bankers : Barclays Bank PLC

## Section 2 Activities and Achievements

Activities and achievements of the charity during the year in relation to the objects :

The Jainagar Trust's (JT) major activities in 2022/23 have continued to centre on our main charitable objects: to relieve physical hardship and sickness and to improve the quality of life and future opportunities of a particular group of needy women and girls in Northeastern India that we have traditionally sought to serve since the charity was founded.

Specifically, the charity has been supporting the Gorakhpur Nurseries Fellowship (GNF) Orphanage for 50+ girls and adult women in Gorakhpur, India who were abandoned as babies or children for a variety of reasons by their birth parents. The Nurseries have been run for years on the model of a large Christian family and community originally led by UK missionaries from the 1920s onwards and now recently by indigenous Indian Christian staff. The Trust pays towards the housekeeping, education and training of those living in the GNF. When qualified, some women leave to live independently, some marry and set up their own Christian homes and families and some remain in the Nurseries to help with its day to day running as buas. There are many stories of individual girls and adults being helped and supported by the JT to obtain educational, professional and practical qualifications to enable them to live independently. These accounts are communicated through a regular newsletter that is sent to donors, contacts and interested parties.

During 2023 it became increasingly clear that the future of the Nurseries is changing. The number of abandoned babies and children brought to the GNF has markedly decreased. The existing residual community has declined in number as a result and because young women have left after obtaining work qualifications. The Indian Board of GNF trustees have sold some of the extensive GNF community grounds and are currently using part of the sale proceeds to build a combined health clinic and small hospital, and a junior school on another area of land within the retained grounds to help meet current Indian local government expectations. The JT has not been involved in the funding of these new projects but both are expected to be ready for use by the end of 2024. In view of these changes Jainagar trustees have been working closely with the GNF Chair, Rev Girish Chandra, and other Indian trustees, to discuss the future role and involvement of the JT in the continuing care of the ageing women and girls still living in the Nurseries, and people using the new medical and school facilities being built.

JT trustees have made various successful trips to Gorakhpur during the year including two informal visits to the GNF and one formal one in March 2023 by the Chair, Rev Robert Donald, and the Treasurer, Roland Panek. They met Rev Girish Chandra, viewed the progress of the different building projects, agreed new budgeting arrangements and other operational policies for the existing Nurseries and discussed the role of the JT, if any, in the running and functioning of the new facilities under construction.

Some further small improvements and repairs have been made to the existing GNF communal buildings during the year to modernise kitchens, toilets, shower rooms, bedrooms, dining area and staff accommodation. However, the much overdue major refurbishment work and rebuilding that is urgently needed to ensure the Nurseries meet the 21st century Indian standards now expected for such charitable work, has been deferred. This redevelopment will begin when the JT has agreed with the GNF trustees its continuing role and support for the women and girls in the existing Nurseries' community in the future and any new similarly needy children or adults who may be provided for in a new facility. A completely new build Nurseries' development is now proposed which would mean many or most of the current communal buildings will be demolished to make room for this.

#### **Financial Review**

We have received and considered the accounts of the Gorakhpur Nurseries Fellowship for the years ended 31 March 2022 and 2023.

In the year under review, the Jainagar Trust received donations and grants of £20,457 (2022: £14,348) of which £7,584 (2022: £Nil) was derived from overseas sources. The Trust made donations of £33,013 (2022: £38,347) in the year directly to support the work of the GNF.

After other incidental expenditure, the Trust made a net surplus in the year of £7,144 (2022 deficit: £24,175). Net funds available as at 31st March 2023 were £76,886 (2022: £69,742).

Expenses continue to exceed general donation receipts (excluding Legacies) and trustees have agreed a policy to cap the support grant at approximately £2,000 per month and are working with the Gorakhpur Nurseries Fellowship to identify the appropriate level of core funding to be provided from the UK, given that they have healthy financial resources at present and the reducing balance of the Trust's own funds. Currently, the Trust holds a substantial amount in the deposit account. In addition to funding the deficit, this is being retained to meet anticipated future needs for major building works and a refurbishment programme for the Nurseries in India. The Trust has advised the Chair of the GNF that over time their Trust will need to become revenue self-supporting in view of the current political attitude to external Christian charitable funding India.



### Section 3

### Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities. The trustees are also aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have had regard to it in carrying out the activities described in this report during the year ended 31 March 2023.


The trustees confirm that they have complied with their duties under section 17 of the 2011 Charities Act with regard to public benefit.

### Section 4

### Declaration

The trustees have approved the trustees' report above.

Signature :



Full Name :

Mr R Panek

Position:

Treasurer

Date :

23 January 2024