

CHARITY REGISTERED NUMBER: 1133461
COMPANY REGISTERED NUMBER: 6995954

SERENDIP CHILDREN'S HOME
TRUSTEE'S REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Serendip Children's Home
Trustee's Report and Financial Statements
For The Year Ended 31 March 2024

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Serendip Children's Home

Company Information

For The Year Ended 31 March 2024

Trustees

Mr Peter Carroll

Mrs Trisha T Williamson

Mr Niresh Rajah

Mrs Vanathy Niranjani

Dr Edwin Selvaratnam

Secretary

Yvonne Schofield

Company Number

6995954

Charity Number

1133461

Registered Office

Serendip Children's Home

34 Brightling Road

Brockley

London

SE4 1SQ

Accountants

KST Accountants

244 Melton Road

Leicester

LE4 7PG



Independent Examiner's Report on the Accounts

Section A

Independent Examiner's Report

Report to the trustees/members of

Charity Name

Serendip Children's Home

On accounts for the year ended

31 03 24

Charity no (if any)

11 33 461

Set out on pages

(remember to include the page numbers of additional sheets)

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 (other than that disclosed below):

(1) 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;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Please delete the words in the brackets if they do not apply.

Signed

Date

26/07/2024

Name

Mayo Bulani

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

ACMA

Address

Amass Business and Tax Consultants,
38, Redesdale Avenue,
Calcutta
CV6 1BT.

AMASS BTC
CHARTERED MANAGEMENT ACCOUNTANTS
5 HORSE SHOE ROAD, COVENTRY, CV6 6JY
T: 02476683849 F: 02476705743
E: info@amassbtc.co.uk

Trustees' Report for the Year Ended 31 March 2024

Statement of Trustees' Responsibilities

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

Under company law, the trustees are required to prepare financial statements for each financial year. 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). The financial statements must provide a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on a going-concern basis unless it is inappropriate to assume the charity will continue to operate.

The trustees are responsible for maintaining adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy the financial position of the charity at any time. This ensures that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Auditors

At the time this report is approved, the trustees confirm that:

- So far as each trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and;
- The trustees have taken all necessary steps to ensure that they are aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Principal Activity

The trustees present their report and the financial statements for the year ending 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 5 and comply with the trust deed, the Companies Act 2006, and applicable law.

Aims & Objectives

Serendip's mission is to support vulnerable children, including those with developmental delays, while empowering widows and marginalized communities, and caring for elders. Our goal is to create lasting, positive change in their lives.

Activities and Achievements

Key achievements this year include:

- **Autism & Developmental Delay Initiatives:** Expanded autism awareness, drafted autism care policies, and launched nutrition projects in seven schools.
- **Educational Support:** Provided educational supplies, bicycles, sports equipment, and musical instruments.
- **Better Homes Project:** Launched a project to replace roofs in the Malayaha region, improving living conditions for vulnerable families.
- **Elder Care:** Delivered essential food supplies to over 300 elders in Manthai East and Nedunkerny.
- **Bright Futures:** Empowered young women through vocational training and livelihood programs.
- **University Scholarships:** Supported underprivileged students in pursuing higher education.
- **Care in the Community:** Provided vital community-based support for children and elders.
- **Fine Art Centres:** Continued to support creative expression for children and youth.
- **Breakfast Club:** Offered daily nutritious meals to schoolchildren.

Future Plans

Looking ahead, Serendip plans to expand its **Better Homes Project** by replacing additional roofs for families living in poor conditions, while continuing to enhance the **Autism & Developmental Delay initiatives** to provide essential support to children and families. We also aim to strengthen our **Elder Care** and **Educational Programs**, ensuring that vulnerable communities receive the care and resources they need. Additionally, we will further develop the **Water for Life** project, focusing on providing access to clean water in underserved areas, improving health and well-being. Serendip is committed to continuing all of its existing programs in the coming year, while striving to reach more communities and improve the lives of those we serve.

Trustees

The trustees who served during the year are as follows:

- Mrs. Trisha T Williamson (Chairperson)
- Mr Peter Carroll
- Dr Edwin Selvaratnam
- Mr Niresh Rajah
- Mrs Vanathy Niranjana

Small Company Rules

This report is prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board,

Mrs. Trisha T Williamson

Chairperson



Serendip Childrens Home			Charity No (if any)	1133461	CC17a
Annual accounts for the period					
Period start date	01/04/2023	To	Period end date	31/03/2024	

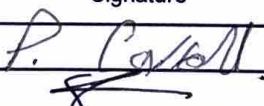
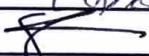
Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted					
			Unrestricted funds £	income funds £	Endowment funds £	Total this year £	Total last year £	
Incoming resources (Note 3)			F01	F02	F03	F04	F05	
Donations and legacies		S01	40,647	12,281	-	52,928	57,660	
Charitable activities			-	-	-	-	9,000	
Interest received		S02	1,943	-	-	1,943	295	
Charities Trust		S03	45,840	-	-	45,840	25,473	
Money box collection		S04	6,853	-	-	6,853	8,409	
Giftaid		S05	11,840			11,840	15,289	
sponsorship				30,033	-	30,033	20,029	
Total incoming resources			S06	107,123	42,314	-	149,437	136,155
Resources expended (Notes 4-8)								
Costs of Generating Funds		S07	1,945	-	-	1,945	2,219	
Charitable activities			83,537	42,314	-	125,851	110,693	
Other		S12	1,245	-	-	1,245	2,715	
Total resources expended			S13	86,727	42,314	-	129,041	115,627
Net incoming/(outgoing) resources before transfers			S14	20,396	-	-	20,396	20,528
Gross transfers between funds			S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			S16	20,396		-	20,396	20,528
Other recognised gains/(losses)								
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-	
Gains and losses on investment assets		S18	-	-	-	-	-	
Net movement in funds			S19	20,396	-	-	20,396	20,528
Total funds brought forward			S20	-	-	-	-	-
Total funds carried forward			S21	20,396	-	-	20,396	20,528

Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds 01/04/2023 F02	Endowment funds £ F03	Total this year £ F04	Total last year 31/03/2024 F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<i>Total fixed assets</i>	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Interest received	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	31,803	106,280	-	138,083	117,687
<i>Total current assets</i>	B09	31,803	106,280	-	138,083	117,687
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	-
<i>Net current assets/(liabilities)</i>	B11	31,803	106,280	-	138,083	117,687
<i>Total assets less current liabilities</i>	B12	31,803	106,280	-	138,083	117,687
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<i>Net assets</i>	B15	31,803	106,280	-	138,083	117,687
Funds of the Charity						
Unrestricted funds	B16	31,803			31,803	-
	B17	-			-	-
Restricted income funds (Note 13)	B18		106,280		106,280	-
Endowment funds (Note 13)	B19			-	-	-
<i>Total funds</i>	B20	31,803	106,280	-	138,083	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Mr Peter Carroll	2/10/24
	Dr Edwin Selvaratnam	5/10/24

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);

- and with*

<input checked="checked" type="checkbox"/>
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Accounting Standards;

or

Financial Reporting Standards for Smaller Enterprises (FRSSE);

Interest received

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Interest received

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions
Support Costs**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Section C

Notes to the accounts

(cont)

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations and gifts	52,928	66,660
	Charities Trust	45,840	25,473
	Money Box Collection	6,853	8,409
	Sponsorship	30,033	20,029
		-	-
	Total	135,654	120,571
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income	Interest received	1,943	295
		-	-
		-	-
		-	-
		-	-
	Total	1,943	295
Incoming resources from charitable activities	Gift Aid	11,840	15,289
		-	-
		-	-
		-	-
		-	-
	Total	11,840	15,289

Section C**Notes to the accounts****(cont)****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		1,945	2,219
		-	-
		-	-
		-	-
		-	-
	Total	1,945	2,219
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities		125,851	110,693
		-	-
		-	-
		-	-
		-	-
	Total	125,851	110,693
Governance costs		1,245	2,715
		-	-
		-	-
	Total	1,245	2,715

Section C

Notes to the accounts

(cont)

Note 13 Endowment and restricted income funds*Please complete this section if the charity has any endowment or restricted income funds.***13.1 Funds held***Please give a brief description of any of the following type of funds held by the charity:*

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Interest received	R	These projects must continue regardless of any shortfall in funding. Our policy is to maintain at least one year's running costs for these centre-based projects.

13.2 Movements of major funds*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount