

# DARJEELING CHILDREN'S TRUST

England & Wales · Charity number 1143109

## Details

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**Other names** D.C.T.

**Status** Registered

**Legal form** Trust

**Registered** 2011-07-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 21 Crummock Gardens  
London  
NW9 0DE

**Phone** 07753771140

**Email** [info@darjeelingchildrenstrust.org.uk](mailto:info@darjeelingchildrenstrust.org.uk)

**Website** [www.darjeelingchildrenstrust.org.uk](http://www.darjeelingchildrenstrust.org.uk)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION AND PRESERVE AND PROTECT THE GOOD HEALTH OF THE CHILDREN AND YOUNG PEOPLE OF DARJEELING THROUGH THE PROVISION AND IMPROVEMENT OF EDUCATION FACILITIES, THROUGH IMPROVEMENTS TO THEIR LIVING CONDITIONS AND THROUGH SPONSORSHIP.

**Activities:** Advancing the education and preserving and protecting the health of the children and young people of Darjeeling through sponsoring children into better education and young people into vocational training, improving conditions in schools and supporting the improvement of living conditions in two orphanages.

## Classification

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- **How:** Provides Other Finance, Provides Human Resources
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

## Geography

- India

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£200,341	£133,066	-	-
2023-12-31	£98,895	£167,486	-	-
2022-12-31	£184,346	£148,860	-	-
2021-12-31	£92,431	£45,399	-	-
2020-12-31	£83,659	£60,022	-	-

## Trustees

Name	Role	Appointed
Dr Jennifer Ann Owen	Chair	2023-04-23
Dr Jennifer Petra Bentley		2025-10-13
HUGH HERON		2011-03-31
Hsi Shing Wong		2026-03-01
Katie Hannah Williams		2026-03-01
Matthew Alec Emile Morpurgo		2023-04-23
Matthew Houghton		2023-04-23
Rupesh Pradhan		2025-11-10
SHARAN PATEL		2011-03-31
Tshering Huber		2020-01-12

**DARJEELING CHILDREN'S TRUST**

England & Wales - Charity number 1143109

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# Accounts

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Darjeeling Children's Trust

# ANNUAL REPORT

## 2024



*"WE CHANGE LIVES"*



Registered charity in England and Wales

Charity number 1143109

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# TRUSTEES' REPORT

The Trustees present their annual report and accounts for the year ended 31 December 2024.

## Brief history

Darjeeling Children's Trust (DCT) is a UK charity governed by UK law. It was originally constituted by Trust Deed in early 2008. This document was amended in June 2011 to comply with a suggested amendment from the Charity Commission to allow full registration to proceed. The current Trust Deed is dated 15 July 2011 and registration by the Charity Commission was confirmed on 27 July 2011.

## Registered charity

The registered number is 1143109.

## Registered address

21 Crummock Gardens, Kingsbury, London NW9 0DE

## Charitable Objectives and Activities

The objectives of the charity are to advance education and preserve and protect the good health of the children and young people of Darjeeling through the provision and improvement of education facilities, through improvements to their living conditions and through sponsorship.

## How the Trust works

The Trust has built close relationships with partners in Darjeeling over the years of its operation. Trustees based in the UK, Switzerland and India meet quarterly to take decisions about the operation of the Trust and its projects. In 2024 these meetings alternated between video conference and hybrid formats, with some Trustees attending meetings in London in person in April and July while others joined remotely.

Funding our first project manager in India (Aashwin Pradhan) in late 2021 had allowed us to expand the scope and management of our projects. As the work grew, Aashwin's employment grew from part-time to full-time, and in 2023 the Trust agreed to fund a part-time assistant for Aashwin to take on some of his duties. Alok Rai took up the post in July 2023. The continued expansion of our work and the removal of an administrative post in the UK allowed us to make Alok Rai a full-time member of staff in May 2024. A sub-group of the Board, chaired by Jennifer Owen, continued to meet regularly with Aashwin throughout 2024 in order to support him in the development and delivery of projects in India.

The Trust maintains effective relationships with several educational and welfare organisations in Darjeeling, including in particular the head-teachers of the schools attended by sponsored children, the Food and Craft Institute, the Head Monk at the Kripasaran Buddhist Mission Children's Home, and the building and design team responsible for delivery of the Children's Home project.

Funds are transferred to Darjeeling through use of the Trinity Foundation, an organisation based in Siliguri, India which is able to receive funds from the UK through an FCRA account; and by direct transfers to the FCRA account held by the Kripasaran Buddhist Mission (KBM), where funds are to be spent on that project. Although we fund their posts, both Aashwin Pradhan and Alok Rai continued in 2024 to be employed on behalf of DCT by the Trinity Foundation.

Europe-based Trustees visited Darjeeling a number of times during 2024. Graham Cory, Marilyn Adams, Hugh Heron, Matthew Houghton, Tshering Huber and Sharan Patel all visited for the opening of KBM in May 2024. Sharan Patel visited in November 2024 as well.

## Trustees

The following were trustees throughout 2024:

- Hugh Heron, Matthew Houghton, Jennifer Owen, Matthew Morpurgo and Sharan Patel, all of whom are resident in the UK.
- Tshering Huber, who is resident in Switzerland.
- Pasang Wangdi, who is resident in India.

The following individuals stepped down from the Board during 2024:

- Katherine Carr (Chairperson)
- Marilyn Adams (Trustee)
- Akasa Pradhan (Trustee)

The following individuals, all of whom are resident in the UK, joined the Board as Trustees during 2024:

- Graham Cory (Chairperson)

The minimum number of trustees is three. Trustees are appointed for three years by a resolution of trustees passed at a Special Meeting. New trustees are invited to join the Trust when either a vacancy arises due to the resignation of a current trustee or when a gap is identified in the skills available to trustees and which needs to be filled, while ensuring that the overall number of Trustees on the Board is appropriate in order to facilitate management of the charity.

The procedure followed is in accordance with the advice published by the Charity Commission. Prospective Trustees usually join initially as Associate Trustees for six months before becoming full Trustees.

## Achievements and Performance in 2024

2024 was a year of finished projects leading to grand openings. The build of KBM finally came to fruition and we are now moving to the stage of maintenance. Several new projects were initiated and others upgraded. Trustee turnover was also relatively high during this year, and the new Trustees from 2023 continued to bring fresh energy and ideas to the Board. The Treasurer helped the Board to apply financial rigour to future forecasting and fundraising plans to ensure new commitments can be sustained going forward.

Activity was undertaken in 2024 under the following projects:

### a) Re-construction of the Kripasaran Buddhist Mission (KBM) Children's Home

Construction work was completed in 2024. By the end of the year this significant project, the funding of which has been a focus of effort for DCT for over a decade, was complete. 2024 saw the completion of important communal areas, including the kitchen and boundary wall and offices for the two supervisors. Rainwater harvesting tanks were placed and connected to the water supply. This will make a huge difference to the water self-sufficiency of the home in the dry season.

May 5<sup>th</sup> was a momentous day – the official opening of the DCT funded construction of KBM. Many trustees attended the exciting and joyous event in Darjeeling, along with local supporters, the professionals who had advised and worked on the build and of course the children who live there. We are now moving onto an ongoing program of maintenance and upkeep of the home.

### b) Ongoing support for the Kripasaran Children's Home

The expanded programme of activities for the children has continued throughout 2024, and additional projects have allowed them to thrive physically and mentally and thereby make the most of the educational opportunities available to them. The male supervisor (Sangam Dewan) and female supervisor (Jigten Bhutia), both funded by DCT, are now an integral part of the running of the home. Their robust record keeping and reporting mechanisms have been instrumental in 2024 in spotting improvements which can be made at KBM and finding opportunities to expand the experiences and opportunities for the children.

The most impactful programme to start in 2024 was the new nutrition project. It had been noted that the diet of the children lacked various nutrients and was bland and repetitive. This was addressed in 2024 when we implemented and funded an expanded diet for the children, with more variety and a careful balance of foods to meet their nutritional needs. This has made a significant contribution to the ability of the children to grow and thrive and also to look forward to their mealtimes.

During the year, activities at KBM included:

- Computer training for the older students by Darjeeling Institute of Computer Education (DICE). These computer classes have been highly effective, enabling young adults to proficiently use Word, PowerPoint, Excel, and design software while adhering to ethical computer use.
- Tuition in Maths and English, including additional tuition over the winter for children in classes 10 and 12 preparing for school exams.

- Knitting and sewing classes which continued throughout the year for the girls and boys.
- Trips for the boys to play football at St. Paul's School.
- An outing for the junior children to the Darjeeling Zoo and Himalayan Mountaineering Institute.
- Participating in and attending readings by three authors – Yoshay Lama Lindblom, Thomas K. Shor and Maren Heiberg. These events enhanced the children's love of reading and the spoken word.

New equipment was also provided for the Home, including:

- The provision of rain gear (umbrellas, boots and raincoats) to the children at KBM (as well as sponsored children, vocational training students and staff) in July.
- New curtains.
- Books for the library.

Visits by several DCT supporters throughout the year also enriched the lives of the children, through activities they arranged and donations they made. These varied contributions included additional English practice, and provision of celebration meals to mark special events or occasions. As always, we are hugely grateful to all our supporters who donate their time, effort and funds to enrich the children's lives.

### c) Health and Welfare

Our partnership with Dr Shreya Chettri, a Resident Medical Officer at the Planters Hospital in Darjeeling, continued throughout 2024. With the support of her nursing team, she oversaw the physical and mental wellbeing of the children at KBM, of our sponsored children who live with their parents/guardians, of the young people we support through vocational training, and of the staff whose salaries we fund. Activity in 2024 included:

- The emphasis and training around safeguarding children and young people was continued. The four full-time staff all completed a rigorous and enlightening professional development course run by the Open University. This information was then cascaded down to all the staff working with DCT.
- We welcomed West Bengal Commission for Protection of Child Rights (WBCPCR) to the children's home on State Child Protection Day to deliver an event with the theme "Stay Safe Online." We look forward to collaborating with WBCPCR to further enhance our safeguarding strategies.
- An awareness programme on human trafficking was conducted at the children's home by MARG (Mankind in Action for Rural Growth), a leading NGO in Darjeeling. They delivered a powerful session on human trafficking and child exploitation, accompanied by a screening of a Nepali-language film on the topic.
- Children and young people attended DLR Prerna's combined World Mental Health Day and Nutrition Week event, themed "*Connecting Minds and Meals.*" The programme included discussions, presentations, and interactive activities.

- Delivery of the third annual 'dental camp' in March by a team of dental surgeons from West Sikkim, which provided dental checks and treatments to the children who live at KBM and to all children whose education is being sponsored through DCT.
- Delivery of the third annual 'eye camp' in December, which resulted in 32 of the 123 children and adults who had their eyes tested being provided with glasses.
- Yoga classes, which continued at weekends and remained very popular as a means to keep physically fit and mentally relaxed.
- The delivery of a health and hygiene class educating the girls at KBM about menstruation, by DLR Prerna an NGO we continue to work closely with.
- The third annual visit from the local fire station in October, to run a fire and earthquake drill for children and staff and provide training on the use of fire extinguishers.
- Regular haircuts during the year, sometimes provided by the young people whose training as beauticians was being funded through DCT.
- Continued provision of basic health supplies, including toothpaste, soap and sanitary items.

Many of these interventions were provided for free by local healthcare professionals, NGOs and organisations, and we are hugely grateful for their support. Dental camps, eye camps and education sessions are a hugely beneficial addition to the welfare of the children supported by DCT, and we are indebted to those who provide these services for the care and kindness they demonstrate.

#### **d) Child Sponsorship**

Ten new children who had been selected for sponsorship at the end of 2023 were inducted into the scheme in January and February, receiving their new uniform, books and stationery. On top of the children already being supported to attend good-quality schools, this will bring the total number of children sponsored to 53.

Our sponsorship programme has now been running for seventeen years, and many children are now graduating from school and going on to further education. In 2024 we supported six of these children to take up courses at Southfield College and North Point (St Josephs), some of them to pursue undergraduate degrees. These are options which could never have been dreamt of when the children were first sponsored, and we are hugely grateful to our supporters for their generosity over the years and very proud of the children.

Some of our current and past sponsored children achieved fantastic individual successes throughout the year, winning prizes in extracurricular competitions in badminton, taekwondo and debate. It is wonderful to see them succeed in this way and rise to the opportunities they have been given.

#### **e) Vocational Training and Careers Support**

We continued to fund places on vocational courses for young people (a total of 21 at the end of 2024), with great success in terms of their ability to obtain secure and fulfilling jobs after graduation. Specifically:

- We funded nursing training for eight young people during this year.

- In June, the ten young people studying hotel management at the Food Craft Institute (FCI) in Darjeeling left to take up their industrial placements. Every year ten new young people are enrolled on the FCI course.
- One young person studied hotel management at Don Bosco college. She has since secured a full-time post.
- One young person completed an auto mechanic course at Don Bosco college and has secured full-time employment.
- Three students completed beautician training and celebrated by giving the girls at the KBM Home a haircut. Three new candidates were selected and joined the next course.

In 2024 the Careers programme continued to expand to meet the needs of the young people in Darjeeling. An introductory seminar was held to introduce the idea of careers and future choice to children at KBM and sponsored children above the age of 14. Following on from this later in the year a career symposium was held. At this event DCT alumni and guest speakers showcased diverse career paths and encouraged the young people to discuss freely their hopes and desires for the future. The students in their penultimate year of school were then given one to one career guidance by a local teacher and KBM alumnus. This has proved invaluable and has offered the students and their parents time to consider their future paths.

In December, DCT once again arranged for five young people to attend a 15-day adventure course at the Himalayan Mountaineering Institute, using funds kindly provided by the Rotary Club of Pontefract. This is the third year we have funded this course, and the young people who took part gained truly unique experiences. They successfully climbed to the summit of Sandakphu, the highest point in West Bengal, as well as experiencing rock-climbing, kayaking and wild swimming, sleeping in hammocks in the wild, and learning valuable leadership and resilience skills. We intend to give another cohort of our older children access to this experience next year.

## Fundraising

The annual Darjeeling Golf Cup took place again in Yorkshire in June, and with a day of good weather the ever-popular event raised over £7,000.

We received some generous donations during 2024. In August, one trustee held a culinary event, raising over £2,500 and another event in Yorkshire in November raised over £1,500.

The most significant fundraising event of the year was the Unlocking Doors, Opening Futures Ball, held at the May Fair Hotel in London on 23rd November. This was a fantastic opportunity to re-engage with our supporters in-person, celebrate the achievements of past years and look ahead to new projects in the future. Through ticket sales and auctions, we were delighted to raise over £50,000 from the event.

We were also delighted to partner with some adventurers this year. The London to Singapore Expedition recreated the original 1955 overland route in two Land Rover Defender 110s, travelling 14,500 miles through 21 countries. The team set off from London in August 2023, managed to fit in a visit to Darjeeling on the way, and reached Singapore as planned just before Christmas 2023. Thanks to extremely generous sponsors and supporters they raised £55,000 for DCT.

## Financial Review

Total receipts for 2024 were £200,341 with payments of £133,066. The balance held in the UK at the end of the year was £137,052 which reflects the significant fundraising efforts during the year and will enable the Trust to continue to deliver its projects into the foreseeable future.

Although not included in the following financial statements, supporters of DCT donated local funds in Indian rupees directly to KBM. These significant funds amounted to almost £15,000. We are enormously grateful for these local Indian donations and hope to build even stronger links with the local communities in Darjeeling.

Statements of the Receipts and Payments, and Assets and Liabilities, come with this Report and are part of the formal statement for 2024.

## Policy on reserves

The Trust's policy on reserves is to maintain a minimum balance of £7,500 for general activities. Reserves were well above this level throughout 2024. This figure will be reviewed in 2025, in recognition of the expanded programme of activity the Trust now delivers.

None of the funds held by the Trust are in deficit. The Trust does not act as the Custodian Trustee for any assets.

The report was approved by trustees as a fair and true account of the Trust's activities on 26 September 2025.

**Signed**

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**Name**

Jennifer Owen	
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**Position**

Chair of Trustees	
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**Date**

26 September 2025	
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# FINANCIAL STATEMENTS



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Darjeeling Children's Trust

1143109

## Receipts and payments accounts

CC16a

For the period  
from

01/01/2024

To

31/12/2024

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Regular donations	7,530	1,608	-	9,138	8,448
Ad hoc donations	27,514	14,519	-	42,033	38,057
Fund raising events (incl Nov 2024 Ball)	60,110	-	-	60,110	5,392
London2Singapore Land Rover Challenge	54,905	-	-	54,905	-
Child sponsorship and vocational training	21,131	-	-	21,131	21,170
Gift aid	7,497	-	-	7,497	18,019
Grants	-	-	-	-	4,679
Trustee expenses (donated back to Trust)	5,526	-	-	5,526	3,129
<b>Sub total (Gross income for AR)</b>	<b>184,214</b>	<b>16,127</b>	<b>-</b>	<b>200,341</b>	<b>98,895</b>
<b>A2 Asset and investment sales</b>					
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>184,214</b>	<b>16,127</b>	<b>-</b>	<b>200,341</b>	<b>98,895</b>
<b>A3 Payments</b>					
Kripasaran Children's Home	48,651	7,603	-	56,254	92,952
Child sponsorship	17,281	1,950	-	19,231	31,020
Vocational training	12,428	1,200	-	13,628	11,678
Costs of major fundraising	18,305	-	-	18,305	1,352
Commissions, fees, and bank charges	3,317	-	-	3,317	5,579
Trust running costs	16,805	-	-	16,805	21,775
Trustee expenses (donated back to Trust)	5,526	-	-	5,526	3,129
<b>Sub total</b>	<b>122,313</b>	<b>10,753</b>	<b>-</b>	<b>133,066</b>	<b>167,486</b>
<b>A4 Asset and investment purchases</b>					
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>122,313</b>	<b>10,753</b>	<b>-</b>	<b>133,066</b>	<b>167,486</b>
<b>Net of receipts/(payments)</b>	<b>61,901</b>	<b>5,374</b>	<b>-</b>	<b>67,275</b>	<b>(68,591)</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>86,110</b>	<b>-</b>	<b>-</b>	<b>86,110</b>	<b>154,701</b>
<b>Cash funds this year end</b>	<b>148,011</b>	<b>5,374</b>	<b>-</b>	<b>153,385</b>	<b>86,110</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Cash at Co-operative bank	131,678	5,374	-
	Cash in Darjeeling	16,333	-	-
		-	-	-
	<b>Total cash funds</b>	<b>148,011</b>	<b>5,374</b>	<b>-</b>
(agree balances with receipts and payments account(s))	OK	OK	OK	
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>	Details	-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-	-
		-	-	-
		-	-	-
<b>B4 Assets retained for the charity's own use</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-	-
		-	-	-
		-	-	-
<b>B5 Liabilities</b>	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	-	-
		-	-	-
		-	-	-
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Matthew Houghton (Treasurer)	26 September 2025	

# NOTES TO THE FINANCIAL STATEMENTS

## Basis of preparation

The accounting year covers the period from 1 January 2024 to 31 December 2024.

The Charities Act 2011 allows charities that are not companies to use the receipts and payments format provided they have not recorded more than £250,000 in the year.

The trust has three restricted funds:

- (a) for the redevelopment of the Kripasaran Children's Home - this is a project that has been part-funded by the trust since 2013;
- (b) some vocational courses at accredited institutes;
- (c) Eye camp and Child sponsorship (funds received from registered charity 1120007 Rajaram & Laxmibai Shinde Charitable Trust on 20 February 2024)

## Gift Aid

The HMRC gift aid claim for the tax year 2023/2024 was settled during the year.

## Fundraising events

During 2024 there were some notable fundraising events which are mentioned in the Annual Report.

The significant funds that were received in the year were:

	<b>2024</b>
	<b>£</b>
London2Singapore Land Rover Challenge	54,905
November 2025 Ball at The May Fair Hotel (a further £19,556 was received in 2025)	47,162
The Darjeeling Cup Golf Tournament in Pontefract	9,201
Momo event in Switzerland	2,572
The Gathering and other Yorkshire Gourmet events	2,106

## Trust running costs

The following costs have been classified as Trust running costs:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Administrative support costs	15,275	18,573
Independent examination fees	-	1,428
Recruitment costs	-	951
Trustee travel expenses	770	-
IT and software costs	471	528
Insurance	289	278
Other	-	18
	<u>16,805</u>	<u>21,775</u>

# NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

## Staff costs

In Darjeeling, the Project Lead became full time from the beginning of 2023 and an assistant was taken on in July 2023. In the UK, the part-time Administrative Officer role was made redundant in April 2024.

In 2024 the total salary cost of these roles was £12,568 (2023: £16,989).

## Commissions, fees, and bank charges

The following costs have been classified as commissions, fees and bank charges:

	2024	2023
	£	£
Trinity Foundation administrative fees	2,701	3,826
Just Giving fees	226	665
Bank fees	390	729
Other	-	359
	3,317	5,579
	3,317	5,579

## Trustees and other related party transactions

No Trustees received any remuneration in respect of their responsibilities as Trustees.

One Trustee travelled to Darjeeling in May 2024 and claimed a total of £770 travel expenses. Several other Trustees travelled to Darjeeling throughout the year claiming £5,526 travel expenses which they donated back to the Trust.

## Fees for examination of the accounts

These financial statements include fees for independent examination of £nil relating to the 2023 annual report (2023: £1,428 relating to the 2022 annual report).

## Commitments and Guarantees

The Trust did not have any material commitments, nor has it provided any guarantees to third parties at 31 December 2024.

# INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF DARJEELING CHILDREN'S TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Kausor Amin-Ali FCCT FRSA  
15 St Marys Paddock  
Wellingborough  
Northamptonshire  
NN8 1HJ

Date: 26 September 2025

**DARJEELING CHILDREN'S TRUST**

England & Wales - Charity number 1143109

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# Accounts

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# Darjeeling Children's Trust

# ANNUAL REPORT

# 2023



*A brighter future for children and young people in Darjeeling*



Registered charity in England and Wales  
Charity number 1143109

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## Registered charity

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## Registered address

151 Abbey Road, Westbury-On-Trym, Bristol BS9 3QH

## Charitable Objectives and Activities

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## How the Trust works

The Trust has built close relationships with partners in Darjeeling over the years of its operation. Trustees based in the UK, Switzerland and India meet quarterly to take decisions about the operation of the Trust and its projects. In 2023 these meetings alternated between video conference and hybrid formats, with some Trustees attending meetings in London in person in January and July while others joined remotely.

Funding our first project manager in India (Aashwin Pradhan) in late 2021 had allowed us to expand the scope and management of our projects during 2022. As the work grew, Aashwin's employment grew from part-time to full-time, and in 2023 the Trust agreed to fund a part-time assistant for Aashwin to take on some of his duties. Alok Rai took up post in July 2023. A sub-group of the Board, chaired by Marilyn Adams, continued to meet regularly with Aashwin throughout 2023 in order to support him in the development and delivery of projects in India.

During 2023 we also continued to benefit hugely from our UK employee, Kirstie Davidson. Her skills and capacity allowed us to further develop the Trust's IT systems, made our communications and engagement more effective, and placed our digital record-keeping on a more secure footing.

The Trust maintains effective relationships with a number of educational and welfare organisations in Darjeeling, including in particular the head-teachers of the schools attended by sponsored children, the Food and Craft Institute, the Head Monk at the Kripasaran Buddhist Mission Children's Home, and the building and design team responsible for delivery of the Children's Home project.

Funds are transferred to Darjeeling through use of the Trinity Foundation, an organisation based in Siliguri, India which is able to receive funds from the UK through an FCRA account; and by direct transfers to the FCRA account held by the Kripasaran Buddhist Mission, where funds are to be spent on that project. Although we fund their posts, both Aashwin Pradhan and Alok Rai continued in 2023 to be employed on behalf of DCT by the Trinity Foundation.

Europe-based Trustees visited Darjeeling a number of times during 2023. Tshering Huber visited in May and December, Matthew Houghton visited in October; and Matthew Morpurgo and Jen Owen visited in November.

## Trustees

The following were trustees throughout 2023:

- Katherine Carr (Chairperson), Marilyn Adams, Hugh Heron, and Sharan Patel, all of whom are resident in the UK.
- Tshering Huber, who is resident in Switzerland.
- Pasang Wangdi, who is resident in India.

The following individuals stepped down from the Board during 2023:

- Clare Blakeway-Phillips (Trustee) on 19<sup>th</sup> January
- Monica Sood (Trustee and Treasurer) on 23<sup>rd</sup> April
- Lisa Glydon (Trustee) on 2<sup>nd</sup> July

The following individuals, all of whom are resident in the UK, joined the Board as Trustees during 2023:

- Matthew Houghton (Trustee and Treasurer) on 23<sup>rd</sup> April
- Matthew Morpurgo (Trustee) on 23<sup>rd</sup> April
- Jennifer Owen (Trustee) on 23<sup>rd</sup> April
- Akasa Pradhan (Trustee) on 1<sup>st</sup> October

The minimum number of trustees is three. Trustees are appointed for three years by a resolution of trustees passed at a Special Meeting. New trustees are invited to join the Trust when either a vacancy arises due to the resignation of a current trustee or when a gap is identified in the skills available to trustees and which needs to be filled, while ensuring that the overall number of Trustees on the Board is appropriate in order to facilitate management of the charity.

The procedure followed is in accordance with advice published by the Charity Commission. Prospective Trustees usually join initially as Associate Trustees for six months before becoming full Trustees.

## Achievements and Performance in 2023

2023 was a year of consolidation and growth for DCT. With a full-time project manager in post in India, and a support officer in the UK, the Trust was able to expand rapidly the projects it delivered and set itself on a more sustainable organisational footing. With a degree of ongoing financial cushion from previous years, when the opportunities to spend funds had been reduced due to Covid, the Trust's outgoings increased notably to support an expanded programme of activity. Trustee turnover was also relatively high during this year, and new Trustees brought fresh energy and ideas to the Board. As well as agreeing a greater programme of spend for 2023, Trustees were conscious of the need to maintain this activity in 2024 and beyond, when the 'covid dividend' would no longer be available, and our new Treasurer helped the Board to apply financial rigour to future forecasting and fundraising plans to ensure new commitments can be sustained going forward.

Activity was undertaken in 2023 under the following projects:

### a) Re-construction of the Kripasaran Buddhist Mission (KBM) Children's Home

Construction work continued throughout 2023, and by the end of the year this significant project, the funding of which has been a focus of effort for DCT for over a decade, was very nearly complete. 2023 saw the completion of important communal areas, including the kitchen; the recreation room; external fencing, railings and decoration; and the living quarters and office for Pema Bhante, the head monk. Grills were added to the windows to protect the children and provide security for the building. In September, water filters were installed to provide very welcome hot water for the winter. A vegetable garden was added in November, as well as some additional fittings, such as mirrors, clocks and drying lines.

In November, urgent repair work took place to the boys' bathrooms, as problems with the plumbing meant that the upstairs facilities had no water. Work was quickly commissioned and the toilets were replaced and pipes repaired.

### b) Ongoing support for the Kripasaran Children's Home

The near-completion of the construction work at KBM enabled an expanded programme of activity for the children, and additional facilities have provided living conditions which allow them to thrive physically and mentally and thereby make the most of the educational opportunities available to them. A male supervisor (Sangam Dewan) took up post in January to work alongside Jigten (the female supervisor who had been appointed at the end of 2022), and our funding of these appointments has also enabled a step-change in how the children are entertained and cared for. We have worked with both supervisors to put in place robust record keeping and reporting mechanisms, so that any problems can be identified and responded to quickly. Both Sangam and Jigten have been instrumental in 2023 in spotting improvements which can be made at KBM, and finding opportunities to expand the experiences and opportunities of the children.

During the year, activities at KBM included:

- Knitting and sewing classes which continued throughout the year for the girls – machines were serviced in August;
- Tuition in Maths and English, including additional tuition over the winter for children in classes 10 and 12 preparing for school exams.
- A trip for the boys in March to play football at the Government High School, arranged by Sangam;
- A drawing competition in May, organised by the supervisors;
- A day-trip for 20 of the junior children to Darjeeling Zoo and the Himalayan Mountaineering Institute;
- A visit for the children in November to the Japanese temple;
- Participation by some of the children in a sports competition hosted by GDNS in November, at which they were successful as the runners-up.

New equipment was also provided to the Home, including:

- New computers for use by the supervisors and Pema Bhante;
- 10 new computers for use by the children to complete school work and develop their IT skills. These were purchased with a grant donated by the United Nations Women's Guild. A further PC was kindly donated through the G20, when that event was held in Darjeeling in April. Protective covers were carefully sewn for the new PCs by the children.
- Sports kit and equipment, also donated through the G20;
- The installation of WiFi in May;
- The provision of umbrellas to children at KBM (as well as sponsored children, vocational training students and staff) in July, to make the monsoon season more enjoyable;
- New bed sheets, donated in October;
- Donations of books in December to create a KBM library, along with two guitars and keyboards for the children's use.

Visits by a number of DCT supporters throughout the year also enriched the lives of the children, through activities they arranged and donations they made. These varied contributions included additional English practice, training on using the new computers, boxing lessons, education on consent, and provision of celebration meals to mark special events or occasions. As always, we are hugely grateful to all our supporters who donate their time, effort and funds to enrich the children's lives.

### c) Health and Welfare

Our partnership with Dr Shreya Chettri, a Resident Medical Officer at the Planters Hospital in Darjeeling, continued throughout 2023. With the support of her nursing team, she oversaw the physical and mental wellbeing of the children at the KBM Home, of our sponsored children who live with their parents/guardians, of the young people we support through vocational training, and even of the staff whose salaries we fund. Activity in 2023 included:

- Yoga classes, which continued at weekends and remained very popular as a means to keep physically fit and mentally relaxed;
- Delivery of the second annual 'dental camp' in March by a team of dental surgeons from West Sikkim, which provided dental checks and treatments to the children who live at KBM and to all children whose education is being sponsored through DCT;
- Provision by the local police force of an education session at KBM on safety and the risks of human trafficking, including engagement with parents and carers about risks;
- The delivery of a health and hygiene class educating the girls at KBM about menstruation, by DLR Prerna and Darjeeling Rotary, NGOs with whom we have worked closely in the past;
- The second annual visit from the local fire station in October, to run a fire and earthquake drill for children and staff and provide training on the use of fire extinguishers;
- A visit to KBM in October from a mental health team, including a psychologist and psychiatrist, who delivered an awareness presentation about mental health and ran a series of 1:1 consultations;
- Delivery of the second annual 'eye camp' in December by a team from Eden Hospital in Darjeeling, which resulted in 32 of the 123 children and adults who had their eyes tested being provided with glasses;
- Regular haircuts during the year, sometimes provided by the young people whose training as beauticians was being funded through DCT;
- Continued provision of basic health supplies, including toothpaste, soap and sanitary items.

Many of these interventions were provided for free by local healthcare professionals, NGOs and organisations, and we are hugely grateful for their support. Dental camps, eye camps and education sessions are a hugely beneficial addition to the welfare of the children supported by DCT, and we are indebted to those who provide these services for the care and kindness they demonstrate.

Some of our Trustees held discussions about nutrition with Dr Shreya during their visit to Darjeeling in November. As a result, a plan was developed at the end of the year setting out proposals for an expanded diet for the children, with more variety and a careful balance of foods to meet their nutritional needs. This plan will be considered by Trustees in early 2024 and, if it is affordable, should make a significant contribution to the ability of the children to grow and thrive.

#### **d) Child Sponsorship**

10 new children who had been selected for sponsorship at the end of 2022 were inducted into the scheme in January and February, receiving their new uniform and equipment. This included the adoption of a new approach to engagement with the children's parents, carers and wider families, based around a formal mutual agreement setting out expectations for support and communication on both sides. We hope that this approach will allow families – who have often not experienced a good-quality education themselves – to feel more a part of their children's education, to recognise the importance of supporting them to study and progress, and to understand the long-term commitment of support they can expect from DCT in return.

For the start of the new school year, sponsored children who had been studying at Chaitanya School moved (with the agreement of their families) to Assembly of God School after concerns were raised by some of the young people about the quality of teaching they were receiving. We are always pleased to be able to respond to issues like this flexibly, and make adjustments for individual children where the need arises.

Some of our current and past sponsored children achieved fantastic individual successes throughout the year, winning prizes in extra-curricular competitions in badminton, taekwondo and even the Darjeeling Beauty Pageant. It is wonderful to see them succeed in this way and rise to the opportunities they have been given.

Our sponsorship programme has now been running for 16 years and some of the tiny three- and four-year olds we took on in the early years are now graduating from school and going on to further education. In 2023 we supported 7 of these children to take up courses at Southfield College and North Point (St Josephs), some of them to pursue undergraduate degrees. These are options which could never have been dreamt of when the children were first sponsored, and we are hugely grateful to our supporters for their generosity over the years and very proud of the children.

10 new children were selected in November to join the sponsorship scheme, and will take up their school places in early 2024. On top of the children already being supported to attend good-quality schools, this will bring the total number of children sponsored to 51.

Our child sponsorship scheme continues to make a huge difference to the children it supports, but significant price rises in India meant that in 2023 the costs of the scheme were not wholly met by sponsorship donations, and had to be augmented from wider Trust funds. Trustees noted that the quality and cost of schools to which children could be sent vary greatly; good quality state schools are very good value but tend to be highly competitive, whereas private schools are significantly more expensive. In 2024 trustees will need to decide whether to continue accepting new children into the scheme, which schools to send children to, and whether to increase the cost of sponsorship.

### e) Vocational Training and Careers Support

We continued to fund places on vocational courses for young people (a total of 24 at the end of 2023), with great success in terms of their ability to obtain secure and fulfilling jobs after graduation. We were also pleased to see a number of students giving back to DCT and to the Darjeeling community during the year, using the skills they have learned. Specifically:

- In January, two students whose hotel management placement at Don Bosco college was supported by DCT in 2022 secured good jobs in hospitality in Bangalore;
- In April, three students completed beautician training and celebrated by giving the girls at the KBM Home a haircut. Three new candidates were selected for and joined the next course. There are usually six students in two intakes a year.
- In June, the ten young people studying hotel management at the Food Craft Institute (FCI) in Darjeeling left to take up their industrial placements in Bangalore.
- In August, we funded a placement in automobile repair at Don Bosco for a student who did not pass his Class 10 exams. The next batch of hotel management students started their course at FCI. And the beautician students visited a local charity mission to help the residents with their hygiene and care.
- In September, we provided some extra English lessons for the FCI students to help them make the most of their studies and future placements.
- We funded nursing training for 4 young people during this year.

The Darjeeling Institute of Computer Education (DICE) offered to provide IT training for FCI students over a three-month course, using the new PCs at KBM. We are very grateful for this offer, which will be implemented in early 2024.

In 2023 we expanded the initial pilot on career counselling which we put in place the year before, responding to a gap in provision identified by our previous Strategic Needs Assessment. In May, a career counselling session was provided for all the Class 12 students we support, to help them recognise their skills and preferences and identify realistic and appropriate options for them post-18. However our ambition was to provide this intervention earlier in a child's schooling; in August, these sessions were expanded to the next cohort of Class 11 and 12 students and took place earlier in the school year.

In November, a group careers session was organised at KBM for all children supported by DCT in Classes 9-12, to raise awareness and understanding of different career options; this event will be repeated every Autumn going forward, and our aim is to augment it with an annual careers evening in the Spring with visiting guest speakers. At the November event we noted the wide variation in understanding about future employment options amongst the children, and also the variation in English ability within the cohort. As a result, in future we are likely to deliver this intervention in two groups, once to our sponsored children (who tend to have better English and are more realistic understanding of their options) and separately to the children at KBM who would benefit from support delivered in Nepali and who tend to have had less support for thinking about future choices from their schools.

In December, DCT once again arranged for five young people to attend a 15-day adventure course at the Himalayan Mountaineering Institute, using funds kindly provided by the Rotary Club of Pontefract. This is the second year we have funded this course, and the young people who took part gained truly unique experiences. They successfully climbed to the summit of Sandakphu, the highest point in West Bengal, as well as experiencing rock-climbing, kayaking and wild swimming, sleeping in hammocks in the wild, and learning valuable leadership and resilience skills. We intend to give another cohort of our older children access to this experience next year.

## Fundraising

The annual Darjeeling Golf Cup took place again in Yorkshire in June, and with a day of good weather the ever-popular event raised over £3,400. Over the summer, Trustees and supporters raised over £8,000 through individual challenges.

We received some generous donations during 2023. In January, a group of 44 child choral singers from Arlesheim in Switzerland travelled from house to house singing to celebrate the Visit of the Magi, and donated their collection to DCT – an extremely impressive £12,000. We also received a generous £2000 donation in memory of Louise Lister.

We were also delighted to partner with some adventurers this year:

- In September, long-time supporter Mike Havard set off with two friends in a tuktuk to drive from Rajasthan to Kashmir, not an easy journey but the team raised more than £4,000 for DCT in the process.
- In December, Adam Green and Mitchell Dickens (otherwise known as The Goras) took part in the Rickshaw Run, travelling 3,500km in a rickshaw through India, calling in to visit Darjeeling en route, and raised over £3,000 for DCT.
- The London to Singapore Expedition recreated the original 1955 overland route in two Land Rover Defender 110s, travelling 14,500 miles through 21 countries. The team set off from London in August, managed to fit in a visit to Darjeeling on the way, and reached Singapore as planned just before Christmas. Thanks to extremely generous sponsors and supporters they raised over £50,000 for DCT which will arrive with us next year.

We are so grateful to all these adventurers for their support and efforts on our behalf.

## Financial Review

Total receipts for 2023 were £98,895 with payments of £167,486. The balance held in the UK at the end of the year was £72,774. As the 'covid dividend' comes to an end, Trustees will need to focus in 2024 on ensuring a long-term fundraising plan is in place to allow sustainment of current activities over the coming years.

Statements of the Receipts and Payments, and Assets and Liabilities, come with this Report and are part of the formal statement for 2023.

## Policy on reserves

The Trust's policy on reserves is to maintain a minimum balance of £7,500 for general activities. Reserves were well above this level throughout 2023. This figure will be reviewed in 2024, in recognition of the expanded programme of activity the Trust now delivers.

None of the funds held by the Trust are in deficit. The Trust does not act as the Custodian Trustee for any assets.

The report was approved by trustees as a fair and true account of the Trust's activities at their meeting on 17 March 2024.

<b>Signed</b>		
<b>Name</b>	Katherine Carr	
<b>Position</b>	Chair of Trustees	
<b>Date</b>	17 March 2024	

# FINANCIAL STATEMENTS



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Darjeeling Children's Trust

1143109

## Receipts and payments accounts

CC16  
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For the period  
from

01/01/2023

To

31/12/2023

### Section A Receipts and payments

	Unrestrict d funds to the nearest £	Restricted funds to the nearest £	Endowmen t funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Regular donations	9,420	1,608	-	11,028	14,692
Ad hoc donations	37,742	915	-	38,657	40,633
Child sponsorship and vocational training	17,390	600	-	17,990	17,955
Gift aid	18,019	-	-	18,019	5,030
Fund raising events	5,393	-	-	5,393	64,737
Grants	-	4,679	-	4,679	3,477
Trustee expenses (donated back to the Trust)	3,129	-	-	3,129	-
Legacy donation	-	-	-	-	37,822
<b>Sub total (Gross income for AR)</b>	<b>91,093</b>	<b>7,802</b>	<b>-</b>	<b>98,895</b>	<b>184,346</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>91,093</b>	<b>7,802</b>	<b>-</b>	<b>98,895</b>	<b>184,346</b>
<b>A3 Payments</b>					
Kripasaran Children's Home	75,083	17,869	-	92,952	66,166
Child sponsorship	31,020	-	-	31,020	28,373
Vocational training	11,186	492	-	11,678	20,873
Costs of major fundraising	1,352	-	-	1,352	15,632
Commissions, fees, and bank charges	5,579	-	-	5,579	4,514
Trust running costs	21,776	-	-	21,776	8,765
Strategy consultancy report	-	-	-	-	4,167
School improvements and equipment	-	-	-	-	370
Trustee expenses (donated back to the Trust)	3,129	-	-	3,129	-
<b>Sub total</b>	<b>149,125</b>	<b>18,361</b>	<b>-</b>	<b>167,486</b>	<b>148,860</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>149,125</b>	<b>18,361</b>	<b>-</b>	<b>167,486</b>	<b>148,860</b>
<b>Net of receipts/(payments)</b>	<b>(58,032)</b>	<b>(10,559)</b>	<b>-</b>	<b>(68,591)</b>	<b>35,486</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>144,142</b>	<b>10,559</b>	<b>-</b>	<b>154,701</b>	<b>119,215</b>
<b>Cash funds this year end</b>	<b>86,110</b>	<b>-</b>	<b>-</b>	<b>86,110</b>	<b>154,701</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Cash at Co-operative bank	72,744	-	-
	Cash in Darjeeling	13,366	-	-
		-	-	-
	<b>Total cash funds</b>	<b>86,110</b>	<b>-</b>	<b>-</b>
(agree balances with receipts and payments account(s))	OK	OK	OK	
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>	Details	-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-	-
		-	-	-
		-	-	-
<b>B4 Assets retained for the charity's own use</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-	-
		-	-	-
		-	-	-
<b>B5 Liabilities</b>	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	-	-
		-	-	-
		-	-	-
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Matthew Houghton (Treasurer)	17 March 2024	

# NOTES TO THE FINANCIAL STATEMENTS

## Basis of preparation

The accounting year covers the period from 1 January 2023 to 31 December 2023.

The Charities Act 2011 allows charities that are not companies to use the receipts and payments format provided they have not recorded more than £250,000 in the year.

The trust has two restricted funds:

- (a) for the redevelopment of the Kripasaran Children's Home - this is a project that has been part-funded by the trust since 2013;
- (b) some vocational courses at accredited institutes

## Gift Aid

The HMRC gift aid claim for the tax years 2021/22 and 2022/23 were settled during the year.

## Fundraising events

During 2023 there were some notable fundraising events which are mentioned in the Annual Report.

The funds that were received in the year were:

	<b>2023</b>
	<b>£</b>
10k for 10k Trustee fundraising	8,770
The MAD MAD Rickshaw Ride Adventure across India	4,309
Louise Lister Memorial	2,209
The Goras Rickshaw Run (a further £1,362 has been received in 2024)	2,152

## Trust running costs

The following costs have been classified as Trust running costs:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Administrative support costs	18,573	6,702
Independent examination fees	1,428	1,320
Recruitment costs	951	365
IT and software costs	528	396
Insurance	278	-
Other	18	(18)
	<u>21,776</u>	<u>8,765</u>

# NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

## Staff costs

In Darjeeling, the Project Lead became full time from the beginning of the year and an assistant was taken on in July 2023. In the UK, the Administrative Officer has continued on a part-time basis and increased their hours from the beginning of the year.

In 2023 the total cost of these roles was £16,989 (2022: £6,359).

## Commissions, fees, and bank charges

The following costs have been classified as Trust running costs:

	2023 £	2022 £
Trinity Foundation administrative fees	3,826	3,427
Just Giving fees	665	297
Bank fees	729	790
Other	359	-
	5,579	4,514

## Trustees and other related party transactions

No Trustees received any remuneration in respect of their responsibilities as Trustees.

Three new Trustees travelled to Darjeeling in October and November 2023 and claimed a total of £3,129 travel expenses which they donated back to the Trust.

## Fees for examination of the accounts

These financial statements include fees for independent examination of £1,428 relating to the 2022 annual report (2022: £1,320 relating to the 2021 annual report).

## Commitments and Guarantees

The Trust did not have any material commitments, nor has it provided any guarantees to third parties at 31 December 2023.

# INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF DARJEELING CHILDREN'S TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Kausor Amin-Ali FCCT FRSA  
15 St Marys Paddock  
Wellingborough  
Northamptonshire  
NN8 1HJ

Date: 10 May 2024

**DARJEELING CHILDREN'S TRUST**

England & Wales - Charity number 1143109

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# Accounts

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Darjeeling Children's Trust

# ANNUAL REPORT

## 2022



*A brighter future for children and young people in Darjeeling*



Registered charity in England and Wales

Charity number 1143109

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# TRUSTEES' REPORT

The Trustees present their annual report and accounts for the year ended 31 December 2022.

## Brief history

Darjeeling Children's Trust (DCT) is a UK charity governed by UK law. It was originally constituted by Trust Deed in early 2008. This document was amended in June 2011 to comply with a suggested amendment from the Charity Commission to allow full registration to proceed. The current Trust Deed is dated 15 July 2011 and registration by the Charity Commission was confirmed on 27 July 2011.

## Registered charity

The registered number is 1143109.

## Registered address

151 Abbey Road, Westbury-On-Trym, Bristol BS9 3QH

## Charitable Objectives and Activities

The objectives of the charity are to advance the education and preserve and protect the good health of the children and young people of Darjeeling through the provision and improvement of education facilities, through improvements to their living conditions and through sponsorship.

Having commissioned a Community Needs Assessment in 2021, Trustees agreed the launch of new projects during 2022 in support of its findings, notably the commencement of funding for career counselling provision and some extra-curriculum education and young people.

## How the Trust works

The Trust has built close relationships with partners in Darjeeling over the years of its operation. Trustees based in the UK, Switzerland and India meet quarterly to take decisions about the operation of the Trust and its projects. In 2022 these meetings took place remotely by video conference, except for the meeting in June, which most Trustees attended in person in Basel, Switzerland.

Having taken on our first employee in India (Aashwin Pradhan) in late 2021, 2022 was the first year in which we could fully benefit from this critical new resource. A sub-group of the Board met regularly with Aashwin throughout 2022 as a project group to monitor and manage the delivery of projects in India. In September 2022 we also took on our first employee in the UK, Kirstie Davidson. Her arrival allowed development of the Trust's IT systems, more effective use of social media and communications, and for digital record-keeping to be placed on a more secure footing.

The Trust maintains effective relationships with a number of educational and welfare organisations in Darjeeling, including in particular the head-teachers of the schools attended by sponsored children, the Food and Craft Institute, the Head Monk at the Kripasaran Buddhist Mission Children's Home, and the building and design team responsible for delivery of the Children's Home project.

Funds are transferred to Darjeeling through use of the Trinity Foundation, an organisation based in Siliguri, India which is able to receive funds from the UK through an FCRA account; and by direct transfers to the FCRA account held by the Kripasaran Buddhist Mission, where funds are to be spent on that project. In 2022 we consolidated the arrangement with Trinity Foundation by sending payments in fewer, larger sums; we will continue to take this approach, which relies on accurate forward planning of expenditure, going forward.

Europe-based Trustees were able to travel to India in 2022 for the first time since the covid pandemic. Tshering Huber visited Darjeeling in March and May, and Marilyn Adams visited in October/November.

## Trustees

The following were trustees throughout 2022:

- Katherine Carr (Chairperson), Monica Sood (Treasurer), Marilyn Adams, Clare Blakeway-Phillips, Hugh Heron, Sharan Patel, Lisa Glydon, all of whom are resident in the UK.
- Tshering Huber, who is resident in Switzerland.
- Pasang Wangdi, who is resident in India.

In 2023 Monica Sood and Lisa Glydon stood down as Trustees and three new Trustees were appointed.

- Matthew Houghton (Treasurer) appointed 23 April 2023, who is resident in the UK.
- Matthew Morpurgo and Jennifer Owen, appointed 2 July 2023, both of whom are resident in the UK.

The minimum number of trustees is three. Trustees are appointed for three years by a resolution of trustees passed at a Special Meeting. New trustees are invited to join the Trust when either a vacancy arises due to the resignation of a current trustee or when a gap is identified in the skills available to trustees and which needs to be filled.

The procedure followed is in accordance with advice published by the Charity Commission. Prospective Trustees usually join initially as Associate Trustees for six months before agreeing by mutual agreement to become full Trustees.

## Achievements and Performance in 2022

2022 marked the return to a full programme of activity in India, following a significant pause necessitated by the coronavirus pandemic. Activity in India was placed on a more programmatic footing, with work undertaken as part of six distinct projects: Re-construction of the Kripasaran Children's Home; Ongoing support for the Children's Home; Health and Welfare; Child Sponsorship; Vocational Training; and Life Skills. Trustees intend to further embed this programmatic approach next year, and reflect these defined projects in future budgets.

### a) Re-construction of the Kripasaran Buddhist Mission (KBM) Children's Home

Construction work restarted at the site of the KBM Home at the end of 2021, and continued through the first part of 2022. In February the new Prayer Hall began to be used, and work started on demolition of the old kitchen. In April geysers were fitted into the bathrooms to provide hot water. A significant milestone was installation of a 30,000 litre water harvesting tank in the Summer, to provide a reliable supply of clean water for personal hygiene and laundry through the dry winter months and negate the need to purchase water supplies.

Unfortunately, issues with making financial transfers to the KBM Home in the middle of the year meant that work had to pause for a number of months. This was finally resolved in November. This allowed sufficient funds to be transferred before the end of the year to support the organisation of materials and the workforce so that construction could be restarted in February 2023.

### b) Ongoing support for the Kripasaran Children's Home

Many KBM residents had returned to their families during covid, but they returned in 2022 and the Home was close to its 100-child capacity by the end of the year. We funded a number of initiatives to keep the children healthy and entertained, as follows:

- A table tennis table was provided in May;
- Umbrellas were provided for the children in May;
- A white board was installed in August, and was put to use immediately to support maths and science tuition for 21 students from classes 8,9 and 10 who – having missed a lot of classes during covid – benefited from this additional support delivered in daily sessions in the lead up to their exams;
- Fire safety and evacuation training was provided in August, and the very old fire extinguishers were replaced by new models;
- Knitting and sewing classes continued throughout the year for the girls.

During the year we secured agreement from the Management Board of the KBM Home to fund the salary of a female assistant to help with management of the Home. This post would provide additional capacity and continuity of care, especially for the girls, when the Head Monk needed to travel away from Darjeeling. An advert was launched in November and interviews conducted in Darjeeling in December, resulting in the successful appointment of a new supervisor, Jigten Bhutia, at the end of the year.

### **c) Health and Welfare**

At the beginning of 2022, DCT hired Dr Shreya Chettri, a Resident Medical Officer at the Planters Hospital in Darjeeling, to oversee the well-being of the children at the Children's Home, and also of our sponsored children who live with their parents/guardians. She will be supported by two nurses. Dr Chettri established well-maintained health records about all the children, and developed a programme of health interventions for the children through which we were able to deliver some significant improvements:

- Weekly yoga classes for all the children began in April, to support their physical health and also assist with mental wellbeing and relaxation after the difficult time the children had during covid;
- Menstruation education sessions were delivered in April by the Rotary Club of Darjeeling, and a local NGO called Darjeeling Prerna;
- Provision of age-appropriate books on teenage health and development;
- Continued provision of basic health supplies, including toothpaste, soap and sanitary items.

Two significant interventions also followed later in the year. In August, a team of dental surgeons travelled from West Sikkim to conduct a dental camp; this was held at the KBM Home but was also open to all sponsored children, a total of 98 children. They conducted basic dental screenings, and where necessary extractions, and tooth restoration. Around 20 younger students had teeth extracted, and a number were referred for x-rays and follow-up care at local clinics. The team also held an information session on dental hygiene for all the students. This was conducted for DCT on a voluntary basis and we are hugely grateful to the team for their support and commitment to repeat the camp next year.

In November, a local ophthalmologist volunteered to conduct an eye camp, supported by Dr Chettri and the two DCT-funded nurses. 130 children were seen, along with staff from KBM. DCT funded the cost of glasses where these were required, and any follow-up care for the children who were referred for follow-up checks.

Both of these camps were a great success and are an efficient way to take care of the basic health and welfare of the children at KBM; we will aim to hold them again next year.

### **d) Child Sponsorship**

Schools re-opened fully after the pandemic at the start of the new school year in February. A total of 70 children were being sponsored through the Trust at the end of the year. This included 10 new children who were accepted into the scheme at the end of the year.

DCT introduced a new partnership agreement during 2022 with the families of sponsored children, so that rights and responsibilities are clear on all sides. We also moved to a new model of sponsorship, so that new sponsors now contribute to the scheme as a whole rather than being 'matched' to individual children.

After such a long pause in schooling during the pandemic, we were pleased to provide one-to-one tuition for all Class 12 students taking their final school exams at the start of the year, and to reinstate winter tuition in late 2022 for those children – both in our sponsorship scheme and at the KBM Children’s Home – who needed extra learning support.

As usual we provided the children with wet-weather accessories – coats, wellington boots and umbrellas – in advance of the start of the monsoon in June.

### **e) Vocational Training**

Funding young people to attend course at the Darjeeling Food Craft Institute (FCI) is a well-established and trusted method by which we can provide them with a skilled trade and access to reliable and well-paid employment. We took on 10 new FCI students this year, and funded some additional English classes for these students to ensure their language skills were sufficient after the break in schooling necessitated by covid. We were pleased to hear that all the students supported to undertake this course last year passed their classroom assessments and were therefore able to take up their industry placements.

In October we also paid for two young men to complete the Hotel Management Programme at the Don Bosco Technical School in Kalimpong, after which they were both able to secure employment in Bangalore, leaving behind the manual jobs with which they were trying to support themselves previously.

Four young people were supported to undertake General Nursing and Midwifery training in Darjeeling and Siliguri. We also provided funds for six young women to undertake training as beauticians, which they completed in September; this has always been a successful option for those students who do not wish to pursue a more academic path, and leads to excellent opportunities for employment, either locally or further afield.

One of the advantages of our operating model is that we can be responsive to individual requests for help, and we were pleased to agree to a request for funding from one young woman to undertake a year-long IT course which will be of great use to her in her future career.

Although we have funded vocational training for many years, the Strategic Needs Assessment we commissioned in 2021 identified career counselling as a gap in provision for young people in Darjeeling. We therefore launched a pilot in November for small cohort of young people to receive career coaching from a local counsellor. We aim to expand this provision next year, and offer it to children early enough in their schooling that it can inform the study choices they make.

### **f) Life Skills**

The Strategic Needs Assessment also identified a gap in provision of extra-curricular skills and education in Darjeeling of the kind not routinely covered in the school curriculum. To meet this need, we launched a number of pilots during 2022, some funded by us and others facilitated through our links with other NGOs operating locally in Darjeeling.

In June, 38 of our older sponsored children and vocational training students joined a series of online self-development classes run by the Otermans Institute. These sessions covered subjects the children would not routinely learn at school, such as how to set SMART goals.

Child trafficking is a particular issue in Darjeeling, so we were very pleased to facilitate a visit to the KBM Home in October by a local NGO called MARG, who provided awareness training for the older KBM and sponsored children on human trafficking, the safe use of social media, underage marriage and child sexual abuse.

In December, DCT provided funds for five young people to attend an adventure course at the Himalayan Mountaineering Institute. We also funded some warm weather gear. They successfully climbed to the summit of Sandakphu, the highest point in West Bengal, as well as experiencing a range of outdoor activities. This challenging course boosted their confidence and provided them with valuable self-development and new experiences. We intend to give another cohort of children access to this experience next year.

## Fundraising

Our child sponsorship scheme continued to be self-funding, with a number of very generous sponsors providing the school fees and equipment costs for our sponsored children.

The annual Darjeeling Golf Cup resumed in Yorkshire in June, and raised over £2,800. Following a springboard event at the Brigadier's Club in London in April, the most significant fundraising event of the year was the Green Shoots and Strong Roots Ball, held at the May Fair Hotel in London on 19th November. This was a fantastic opportunity to re-engage with our supporters in-person, celebrate the achievements of the past 15 years and look ahead to new projects in the future. Through ticket sales and auctions, we were delighted to raise over £45,000 from the event.

We received a number of very generous individual donations in 2022, the most significant of which was a legacy donation of £37,822 from the estate of Tejinder Kaur. We are hugely grateful to all those who contributed to us. We were pleased to receive a grant of £3,477 from the Hope Organisation, for the purpose of installing a new water tank at the Kripasaran Children's Home. Gift Aid of £4,716 was claimed for the 2020/21 tax year and received in 2022.

Our fundraising activity this year means that in late 2022 we reached the significant milestone of having raised over £1 million since the Trust was established in 2008. As ever we are hugely grateful for the generosity of our supporters, which has allowed us to change so many lives.

Now that we have employees in India and the UK, Trustees will focus in 2023 on ensuring we have sustainable funding streams to be able meet these financial commitments and on stabilising budgets after the disruption of the pandemic, to ensure the safe functioning of the Trust in the long term.

## Financial Review

Total receipts in the year were £184,346 with payments of £148,860. The UK-held balance at the end of the year was £154,551, reflecting some residual funds still held which had been received from supporters and not spent during the covid pandemic. Most of this balance will be spent in 2023 to complete the construction work and renovations of the Children's Home. Trustees expect outgoings and income to stabilise further next year as 'normal' activity resumes.

Statements of the Receipts and Payments, and Assets and Liabilities, come with this Report and are part of the formal statement for 2022.

## Policy on reserves

The Trust's policy on reserves is to maintain a minimum balance of £7,500 for general activities. Reserves were well above this level throughout 2022. This figure will be periodically reviewed. None of the funds held by the Trust are in deficit.

The Trust does not act as the Custodian Trustee for any assets.

The report was approved by trustees as a fair and true account of the Trust's activities at their meeting on 1 October 2023.

<b>Signed</b>		
<b>Name</b>	Katherine Carr	
<b>Position</b>	Chair of Trustees	
<b>Date</b>	1 October 2023	

# FINANCIAL STATEMENTS



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Darjeeling Children's Trust

1143109

## Receipts and payments accounts

CC16a

For the period  
from

01/01/2022

To

31/12/2022

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Regular donations	19,860	1,608	-	21,468	13,893
Legacy donation	37,822	-	-	37,822	-
Ad hoc donations	18,010	15,847	-	33,857	38,952
Fund raising events	63,872	865	-	64,737	12,630
Child sponsorship	17,355	600	-	17,955	22,732
Gift aid	5,030	-	-	5,030	1,147
Grants	-	3,477	-	3,477	3,077
<b>Sub total (Gross income for AR)</b>	<b>161,949</b>	<b>22,397</b>	<b>-</b>	<b>184,346</b>	<b>92,431</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>161,949</b>	<b>22,397</b>	<b>-</b>	<b>184,346</b>	<b>92,431</b>
<b>A3 Payments</b>					
School improvements	-	370	-	370	4,623
Child sponsorship	28,373	-	-	28,373	14,188
Kripasaran Children's Home	13,382	52,784	-	66,166	10,147
Vocational training	20,031	842	-	20,873	6,004
Commissions, fees and bank charges	4,514	-	-	4,514	2,093
Trust running costs	8,765	-	-	8,765	7,834
Costs of major fundraising	15,632	-	-	15,632	510
Strategy consultancy report	4,167	-	-	4,167	-
<b>Sub total</b>	<b>94,864</b>	<b>53,996</b>	<b>-</b>	<b>148,860</b>	<b>45,399</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>94,864</b>	<b>53,996</b>	<b>-</b>	<b>148,860</b>	<b>45,399</b>
<b>Net of receipts/(payments)</b>	<b>67,085</b>	<b>(31,599)</b>	<b>-</b>	<b>35,486</b>	<b>47,032</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>77,057</b>	<b>42,158</b>	<b>-</b>	<b>119,215</b>	<b>-</b>
<b>Cash funds this year end</b>	<b>144,142</b>	<b>10,559</b>	<b>-</b>	<b>154,701</b>	<b>47,032</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at Co-operative bank	144,142	10,409	-
	Cash in Darjeeling	-	150	-
		-	-	-
	<b>Total cash funds</b>	<b>143,100</b>	<b>10,559</b>	<b>-</b>
(agree balances with receipts and payments account(s))	OK	OK	OK	
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details	-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-	-
		-	-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-	-
		-	-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	-	-
		-	-	-
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Matthew Houghton (Treasurer)	01 / 10 / 2023	

# NOTES TO THE FINANCIAL STATEMENTS

## Basis of preparation

The accounting year covers the period from 1 January 2022 to 31 December 2022.

The Charities Act 2011 allows charities that are not companies to use the receipts and payments format provided they have not recorded more than £250,000 in the year.

The trust has two restricted funds:

- (a) for the redevelopment of the Kripasaran Children's Home - this is a project that has been part-funded by the trust since 2013;
- (b) some vocational courses at accredited institutes

## Gift Aid

The HMRC gift aid claim for the tax year 2020/21 was settled during the year.

## Staff costs

The Trust took on two part-time employees, one in the UK and one in India.

In 2022 the cost of these roles was £6,359.

## Trustees and other related party transactions

No Trustees received any remuneration in respect of their responsibilities as Trustees.

## Fees for examination of the accounts

These financial statements include fees for independent examination of £1,320 (2021: £1,236).

## Commitments and Guarantees

The Trust did not have any material commitments, nor has it provided any guarantees to third parties at 31 December 2022.

# INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF DARJEELING CHILDREN'S TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;  
or
2. the accounts do not accord with those records.

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.

Andrew Jordan FCA ICAEW  
Haines Watts Partnership (Bristol) Limited  
Chartered Accountants Bath House  
6-8 Bath Street  
Bristol  
BS1 6HL

Date: 16 October 2023

**DARJEELING CHILDREN'S TRUST**

England & Wales - Charity number 1143109

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# Accounts

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## **Darjeeling Children's Trust: Report of the Trustees for the year ended 31 December 2021**

**Charity Registration No. 1143109**

**Principal office address: 151 Abbey Road, Westbury-On-Trym, Bristol BS9 3QH**

### **Trustees :**

The following were trustees throughout 2021:

- Katherine Carr (Chairperson), Marilyn Adams, Clare Blakeway-Phillips, Hugh Heron, Sharan Patel and Lisa Glydon, all of whom are resident in the UK.
- Tshering Huber, who is resident in Switzerland.
- Pasang Wangdi, Nima Wangdi and Sonam Dorjee, who are resident in India.

In March 2021:

- Monica Sood joined as a Trustee and Treasurer.
- Vik Patel stepped down as Trustee.
- Katherine Carr was re-elected as Chairperson alongside her role as Trustee.

### **Governance and Management**

The Darjeeling Children's Trust (DCT) is a UK charity governed by UK law. It was originally constituted by Trust Deed in early 2008. This document was amended in June 2011 to comply with a suggested amendment from the Charity Commission to allow full registration to proceed. The current Trust Deed is dated 15 July 2011 and registration by the Charity Commission was confirmed on 27 July 2011.

### **Recruitment of Trustees**

The minimum number of trustees is three. Trustees are appointed for three years by a resolution of trustees passed at a Special Meeting. New trustees are invited to join the Trust when either a vacancy arises due to the resignation of a current trustee or when a gap is identified in the skills available to trustees and which needs to be filled.

The procedure followed is in accordance with advice published by the Charity Commission. Prospective Trustees usually join initially as Associate Trustees for six months before agreeing by mutual agreement to become full Trustees.

### **Charitable Objectives and Activities**

The objectives of the charity are to advance the education and preserve and protect the good health of the children and young people of Darjeeling through the provision and improvement of education facilities, through improvements to their living conditions and through sponsorship.

Trustees engaged the services of NGO representatives and academics in Darjeeling to conduct a Community Needs Assessment during 2021, the results of which (to be ratified in 2022) will inform the future direction and priorities of the Trust.

## **How the Trust works**

The Trust has built close relationships with partners in Darjeeling over the years of its operation. Trustees based in the UK and Switzerland meet quarterly to take decisions about the operation of the Trust and its projects. Throughout 2021 these meetings took place remotely by video conference due to Covid restrictions.

Trustees were keen in 2021 to increase the input from Darjeeling in decision-making. To this end, in November 2021 Aashwin Pradhan was employed as the Trust's first Darjeeling-based Project Manager, and given the brief to work with India-based Trustees to develop new projects and guide activity in liaison with Trustees.

The Trust has also built up effective relationships with a number of educational and welfare organisations in Darjeeling, including in particular the head-teachers of the schools attended by sponsored children, the Food and Craft Institute, the Head Monk at the Kripasaran Children's Home, and the building and design team responsible for delivery of the Children's Home project.

Funds are transferred to Darjeeling through use of the Trinity Foundation, an organisation based in Siliguri which is able to receive funds from the UK through an FCRA account; and by direct transfers to the FCRA account held by the Kripasaran Buddhist Mission, where funds are to be spent on that project.

No visits to India were possible during the year as a result of Covid restrictions. Trustees have the intention to travel to Darjeeling during 2022.

## **Achievements and Performance in 2021**

The coronavirus pandemic severely restricted activity on the ground during 2021, particularly in the areas of activity related to educational provision. Schools remained closed for the majority of the year, and home learning was provided to varying extents. No new vocational training courses were undertaken. However, despite restrictions progress was made on construction of the Kripasaran Children's Home.

Trustees were hugely grateful for the continued support of donors during the year, despite the reduced scale of activity possible in India. They took the opportunity to commission a review of the Trust's priorities, and adapted fundraising activity to be online.

### **a) Support for schools**

There were no requests for DCT to fund school improvements in 2021.

### **Stationery provision to schools**

No stationery or other supplies were provided to schools, given the closures.

## **b) Travelling Library and Music teaching in schools**

Following feedback from Trustees in India, Trustees took the decision in March to stop funding music lessons and library visits. Schools remained closed, it was agreed that the provision of music and literacy activities should be reviewed to make sure any future provision is driven by the requirements and preferences of the children.

## **d) Vocational training**

DCT usually provides financial support to young people undertaking vocational training courses, including paying for course fees, books, uniforms and where appropriate for travel and hostel accommodation. Courses have previously been funded at the Darjeeling Food Craft Institute (FCI), on nursing courses and through beautician salons, all of which have proven highly successful in giving young people skills appropriate to their abilities and aspirations which allow them to find positive employment and support their families.

Five young people (three young men and two young women) had been accepted in 2019 for DCT sponsorship on the two-year hospitality training course at the FCI, but unable to take up their course throughout 2020 due to covid. These young people were finally able to start their training in the autumn of 2021, along with five additional candidates who Trustees agreed to support in recognition of the fact no funds had been spent on this training in 2020. These additional five students were recommended by FCI staff and their suitability for sponsorship assessed by DCT's India-based team. The cohort supported in 2021 brings the total number of students supported by DCT to undertake the FCI course since the initiative began in 2010 to 61. All students who have completed the course so far have progressed into work in the hospitality industry.

Trustees decided in 2015 to try and broaden the vocational training opportunities available to girls with fewer educational qualifications. In the knowledge that there is great demand for beauticians and also that this is a job that can be done from home with very little initial capital outlay, an arrangement was made for training to be provided at a local salon. After a hiatus due to covid in 2020, three young women were supported to undertake beautician training in autumn 2021, bringing the total number of women supported since 2015 to 13.

## **e) Supporting redevelopment of the Kripasaran Buddhist Mission (KBM) Children's Home**

DCT has supported the redevelopment of the Kripasaran Children's Home since 2011 from both conception and development of the idea through to construction. The programme of construction is overseen and managed by a Project Team comprising the three DCT trustees based in India, UK trustees Marilyn Adams and Hugh Heron, Pema Bhante who manages the Children's Home and who also heads the Kripasaran Buddhist Mission which is the commissioning body for the works, together with the Architect, Structural Engineer and Project Manager.

We were pleased that work was able to continue at the KBM Home for much of 2021, other than where the worst effects of covid forced progress to pause. Most of the children who would usually have lived in the Home returned home to their families

during the pandemic, but in early 2021 two new shared bedrooms and bathrooms were completed for the staff members, meaning that when the children returned they had access to larger dormitory spaces.

During the rest of 2021, work focussed on the third and final girls' dormitory and associated bathroom, and on creation of an activities room. This work was completed over the summer. The necessary structural elements were already in place so the work involved building walls, installing plumbing and electrics, decoration and fitting out. The activities room is intended as a multi-purpose space for all the children, to host group activities, learning sessions, health visits and entertainment. In December, for example, the room was used by the Darjeeling Women's Rotary to deliver health education workshops to the girls at the Home.

The final phase of the work started in late 2021, to dismantle the old prayer hall, construct a new kitchen and food storage area, provide living and office accommodation for the Head Monk, and landscape the site to create outdoor play space.

#### **f) Health improvements at the Kripasaran Children's Home**

During 2021, the children living at the Kripasaran Girls' and Boys' Homes received visits from a qualified nurse paid for by the Trust, supported by a young female health worker. They undertook general checks on the children's health, and helped the younger children to wash and learn about personal hygiene. These visits varied in frequency during the year as a result of covid restrictions.

Trustees reviewed the provision of health support to the KBM Home during 2021, following reports from India-based Trustees that the support was not sufficiently tailored to children of all ages and genders. Exploratory conversations during the year led to plans to engage a doctor in future, who would be able to work with other health staff to engage differently with the children and lead a more formal approach to the keeping of medical records and diagnosis of medical requirements.

#### **g) Child Sponsorship and education support**

A total of 56 children were being sponsored through the Trust at the end of 2021. This included 6 new children from the village of Ramlaldura who were accepted into the scheme in November, the first new additions for some time.

Classes for some of the older children (Classes 9-12) re-opened in March, but younger year groups continued to learn remotely throughout 2021. As exams approach in the autumn, it became clear that a number of the children could not access the necessary IT to be able to take tests online; the Trust therefore provided 16 of our older sponsored children with mobile phones and headphones, to enable them to register for, and sit, their end of year exams.

We are very hopeful that schools will resume full face to face teaching early in 2022. After so long out of the classroom many of the children are bound to need extra learning support and we will make an assessment of needs once they are back at school.

## **Review of priorities**

As activity on the ground in India necessarily reduced this year – and with it the funds required for projects – Trustees took the opportunity to consider future priorities. Since 2011 the Trust's largest funding commitment has been to support the reconstruction of the KBM Children's Home. This project is now in its final phase, and Trustees were keen to consider where funds might instead be directed. To this end the Trust engaged the services of two Darjeeling-based consultants in the Spring of 2021, to conduct a community needs assessment. Dr Jenny Bentley is a Swiss/British anthropologist with a PhD in socio-cultural anthropology and extensive experience of research and working with the NGO sector. Roshan Rai is an experienced NGO leader in Darjeeling, and one of the leads of Darjeeling Prerna, a charity which promotes the creation of sustainable human communities in the Darjeeling Hills through encouraging participation of the population, gender equality and living in harmony with the environment. His expertise lies in participatory governance and he is experienced in facilitating the organisational development of NGOs.

Jenny and Roshan undertook research during the year, using an iterative and consultative approach with Trustees, to test the Trust's existing objectives; map the NGO landscape of Darjeeling; and generate recommendations for future activity. This research will be followed by workshops with Trustees in early 2022 with the aim of agreeing the future focus for the Trust's activity.

## **Fund raising**

Despite covid restrictions in the UK, India and elsewhere, we managed to run a number of successful fundraising campaigns during the year. In May we held an online 'thank you and celebration' concert, linking our supporters around the world with speakers in Darjeeling, and providing a welcome chance to hear a live music performance. In July launched a '10k for 10k' campaign, asking our supporters to cover 10km in whatever way they felt able, to raise £10,000 for the provision of water harvesting facilities at the KBM Home, to add to a grant we had previously received from the UN Women's Guild for this purpose. One of our supporters very admirably spent over an hour standing on broken glass wearing handcuffs to raise funds for us.

Our child sponsorship scheme continued to be self-funding, with a number of very generous sponsors providing the school fees and equipment costs for our 56 sponsored children.

As always, individual donations made up the largest single element of our income, including a single legacy donation of \$20,000US, and we are hugely grateful to all those who contributed to us. We did not receive any income from grants during 2021. We benefited from Gift Aid income of £5,863.

This income, coupled with a temporarily reduced financial commitment in Darjeeling due to covid, left us in a good position at the end of the year to complete our work with consultants to conduct a community needs assessment and reset our priorities. Trustees agreed that funds should also be made available in 2022 for the recruitment of

the Trust's first paid employee in the UK, in order to support efforts to make the Trust as an organisation more efficient and resilient, and work more digitally.

## Financial Review

Total receipts in the year were £92,431, with payments of £45,399. UK balances increased to £109,632. Some of the balance, £42,158, was restricted to the redevelopment of the Kripasaran Children's Home. The remaining sum, £77,057, was for the Trust's unrestricted activities. The continued reduction in activity is a significant reason for the increase in balances during the year; Trustees are keen to increase spending next year when covid restrictions are (hopefully) lifted.

Statements of the Receipts and Payments, and Assets and Liabilities, come with this Report and are part of the formal statement for 2021.

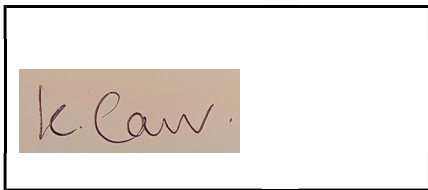



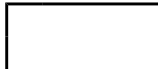
## Policy on reserves

The Trust's policy on reserves is to maintain a minimum balance of £7,500 for general activities. Reserves were well above this level throughout 2021. This figure will be periodically reviewed. None of the funds held by the Trust are in deficit.

The Trust does not act as the Custodian Trustee for any assets.

**The report was approved by trustees as a fair and true account of the Trust's activities at their meeting on 18<sup>th</sup> September 2022.**

### *Signed on behalf of the Trustees:*

<b>Signed</b>		
<b>Name</b>	Katherine Carr	
<b>Position</b>	Chair of Trustees	
<b>Date</b>	30.10.22	





CHARITY COMMISSION  
FOR ENGLAND AND WALES

Darjeeling Children's Trust

1143109

## Receipts and payments accounts

CC16a

For the period from	1/1/2021	To	12/31/2021
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Regular donations	12,065	1,828	-	13,893	10,655
Ad hoc donations	12,469	26,483	-	38,952	28,111
Fund raising events	4,024	8,606	-	12,630	7,297
Child sponsorship	22,112	620	-	22,732	24,965
Gift aid	732	415	-	1,147	9,282
Grants	-	3,077	-	3,077	3,349
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>51,402</b>	<b>41,029</b>	<b>-</b>	<b>92,431</b>	<b>83,659</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>51,402</b>	<b>41,029</b>	<b>-</b>	<b>92,431</b>	<b>83,659</b>
<b>A3 Payments</b>					
School improvements	4,623	-	-	4,623	-
Child sponsorship	14,188	-	-	14,188	23,366
Kripisaran Children's home	-	10,147	-	10,147	25,134
Vocational training	-	6,004	-	6,004	1,431
Other activities	-	-	-	-	6,633
Trust running costs	9,927	-	-	9,927	4,538
Costs of major fundraising	510	-	-	510	1,080
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>29,248</b>	<b>16,151</b>	<b>-</b>	<b>45,399</b>	<b>60,022</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>29,248</b>	<b>16,151</b>	<b>-</b>	<b>45,399</b>	<b>60,022</b>
<b>Net of receipts/(payments)</b>	<b>22,154</b>	<b>24,878</b>	<b>-</b>	<b>47,032</b>	<b>23,637</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>54,903</b>	<b>17,280</b>	<b>-</b>	<b>72,183</b>	<b>-</b>
<b>Cash funds this year end</b>	<b>77,057</b>	<b>42,158</b>	<b>-</b>	<b>119,215</b>	<b>23,637</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Cash at Coop Bank	77,057	42,158	-
	Cash in Darjeeling	9,583		-
		-	-	-
	<b>Total cash funds</b>	<b>86,640</b>	<b>42,158</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

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

Signature	Print Name	Date of approval
	Monica Sood	28 / 10 / 2022

## Independent Examiner's Report to the Trustees of Darjeeling Children's Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.



Geoffrey Speirs FCA  
ICAEW  
Haines Watts Partnership (Bristol) Limited  
Chartered Accountants  
Bath House  
6-8 Bath Street  
Bristol  
BS1 6HL

Date 31 October 2022

**DARJEELING CHILDREN'S TRUST**

England & Wales - Charity number 1143109

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# Accounts

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## **Darjeeling Children's Trust: Report of the Trustees for the year ended 31 December 2020**

**Charity Registration No. 1143109 Principal office address: 151 Abbey Road, Westbury-On-Trym, Bristol BS9 3QH**

### **Trustees :**

The following were trustees throughout 2020.

- Marilyn Adams (Chairperson until 12<sup>th</sup> January 2020), Clare Blakeway-Phillips, Katherine Carr (Chairperson from 12<sup>th</sup> January 2020), Hugh Heron, Sharan Patel and Vik Patel, all of whom are resident in the UK.
- Pasang Wangdi, Nima Wangdi, and Sonam Dorjee, all of whom are resident in India.

Tshering Huber, resident in Switzerland, became a Trustee on 12<sup>th</sup> January 2020. Lisa Glydon, resident in the UK, became an Associate Trustee on 12<sup>th</sup> January 2020 and a full Trustee on 20<sup>th</sup> June 2020.

Sunita Halai and Elizabeth Nottingham, both resident in the UK, stood down as Trustees on 12<sup>th</sup> January 2020.

### **Governance and Management**

The Darjeeling Children's Trust (DCT) is a UK charity governed by UK law. It was originally constituted by Trust Deed in early 2008. This document was amended in June 2011 to comply with a suggested amendment from the Charity Commission to allow full registration to proceed. The current Trust Deed is dated 15 July 2011 and registration by the Charity Commission was confirmed on 27 July 2011.

In September 2020 Trustees agreed Guidelines on the Payment of Expenses, and Guidance on Social Media and Photo Consent.

### **Recruitment of Trustees**

The minimum number of trustees is three. Trustees are appointed for three years by a resolution of trustees passed at a Special Meeting. New trustees are invited to join the Trust when either a vacancy arises due to the resignation of a current trustee or when a gap is identified in the skills available to trustees and which needs to be filled. In December 2020 the Trust advertised on a

number of charity recruitment sites for a new Treasurer.

The procedure followed is in accordance with advice published by the Charity Commission. Prospective Trustees usually join initially as Associate Trustees for six months before agreeing by mutual agreement to become full Trustees.

### **Charitable Objectives and Activities**

The objectives of the charity are to advance the education and preserve and protect the good health of the children and young people of Darjeeling through the provision and improvement of education facilities, through improvements to their living conditions and through sponsorship.

In January 2020 trustees approved a three-year strategic plan for 2020-2022, including detailed objectives and accompanying success measures which are consistent with the Trust's aims and objectives; and a description of the current operating context for the Trust.

The plan states that Darjeeling Children's Trust will work with the local community to:

- Help improve the physical fabric of schools where this work would contribute to the quality of the educational experience;
- Continue to provide the travelling library, and support other opportunities to enhance and improve children's literacy;
- Provide music teaching in primary schools;
- Promote and provide healthcare to girls and boys at the Kripasaran Buddhist Mission children's home;
- Provide sponsorship and support for young people annually to undertake vocational training, including hospitality, nursing and beauticians training;
- Provide training in needlework for girls at the Kripasaran Buddhist Mission children's home;
- Facilitate volunteering in Darjeeling as and when candidates with the appropriate skills and aptitudes present themselves;
- Maintain the sponsorship of children already supported through the Trust, during their school years and through vocational training where appropriate.

The plan also commits the Trust to ensure a full range of management skills is available amongst Trustees to ensure the long-term sustainability of Darjeeling Children's Trust, including a new Chair and Treasurer.

The trustees have given due regard to the guidance published by the Charity Commission on public benefit.

## **How the Trust works**

The Trust has built close relationships with partners in Darjeeling over the years of its operation. Trustees based in the UK and Switzerland meet quarterly to take decisions about the operation of the Trust and its projects. With the exception of the first meeting in January 2020, these meetings took place remotely by video conference due to Covid restrictions. Decisions taken by these Trustees are influenced by the input of the three trustees based in Darjeeling, to ensure projects are achievable and target areas of most need. The Darjeeling-based Trustees oversee operational delivery of Trust activity on the ground, supported by a part-time paid assistant.

The Trust has also built up effective relationships with a number of educational and welfare organisations in Darjeeling, including in particular the head-teachers of the schools attended by sponsored children, the Food and Craft Institute, the Head Monk at the Kripasaran Children's Home, and the building and design team responsible for delivery of the Children's Home project.

Tshering Huber visited Darjeeling in February 2020; other than that no visits to India were possible during the year as a result of Covid restrictions. It is hoped that travel will be able to resume in 2021.

At the end of 2020 the Trust had raised £786,327 since its foundation in 2008.

## **Achievements and Performance in 2020**

The coronavirus pandemic severely restricted activity on the ground during 2020, particularly in the areas of activity related to educational provision. Schools closed in the Spring and did not re-open for face-to-face teaching for the rest of the year. No new vocational training courses were undertaken. However, despite restrictions progress was made on construction of the Kripasaran Children's Home.

We were honoured in March to be selected as a finalist for the British Indian Awards 2020. a)

### **Support for schools**

There were no requests for DCT to fund school improvements in 2020.

### **Stationery provision to schools**

No stationery or other supplies were provided to schools, given the closures.

### **b) Travelling Library and Music teaching in schools**

The Travelling Library and music teaching were put on hold during 2020 as schools were closed. The Trust has continued to pay partial wages of the librarian and music teacher, having sought assurances that this level of payment would be sufficient to avoid hardship. Sessions will resume once restrictions have lifted.

### **d) Vocational training**

DCT usually provides financial support to young people undertaking vocational training courses, including paying for course fees, books, uniforms and where appropriate for travel and hostel accommodation. Experience has demonstrated that this training provides a very successful way into employment by young people who previously were unable to gain work. Experience shows that graduates are using their incomes to support their families in Darjeeling in various ways.

Five young people (three young men and two young women) were accepted in 2019 for DCT sponsorship on the two-year hospitality training course at the Food and Craft Institute (FCI), a government college in Darjeeling. DCT has also sponsored a young man who had lived the last eight years at an orphanage in Darjeeling, to study at the Imperial School of Hotel Management in Lebung, which is located on the edge of Darjeeling. All six students come from poor families and without support would be unable to do these courses.

These students were due to undertake work placements during 2020 for practical training; in the past students have travelled all over India and even overseas to take up these placements. It has not been possible for the 2019 cohort to take up their placements, and courses are currently on hold. Further information is awaited at the time of the writing of this report about how their course will be completed and when their 6 months' work placement will take place. We are hopeful that the courses will resume, including the delayed placements, in 2021.

Trustees decided in 2015 to try and broaden the vocational training opportunities available to girls with fewer educational qualifications. In the knowledge that there is great demand for beauticians and also that this is a job that can be done from home with very little initial capital outlay, an arrangement

was made for training to be provided at a local salon. Since 2015, ten young women have been funded to complete beautician training at a local salon. Funding was provided in late 2019 for three young women to undertake this course; all three came from low income families and one had lived at the Kripasaran Children's Home. None had a job before starting their training. The training has again been interrupted by Covid restrictions, and will resume once these are lifted.

Training in needlework skills which had been provided by an experienced teacher to girls at the Kripasaran Children's Home was also paused during Covid restrictions, and will resume once these are lifted.

Given course closures, no new students were accepted for training in 2020. Trustees will consider whether additional students can and should be funded in 2021 to make up for the missed opportunity to help students in 2020.

#### **e) Supporting redevelopment of the Kripasaran Children's Home**

DCT has supported the redevelopment of the Kripasaran Children's Home since 2011 from both conception and development of the idea through to construction. The programme of construction is overseen and managed by a Project Team comprising the three DCT trustees based in India, UK trustees Marilyn Adams and Hugh Heron, Pema Bhante who manages the Children's Home and who also heads the Kripasaran Buddhist Mission which is the commissioning body for the works, together with the Architect, Structural Engineer and Project Manager.

Following successful completion of girls' dormitories at the end of 2019, work began in mid-January to build a second bathroom. A call for help in February to provide 14 large tables for the new dining room resulted in generous donations from supporters to allow this furniture to be made.

Construction work paused during Spring 2020 as Darjeeling was placed in lockdown and supply and labour routes closed down. However easing of restrictions in the summer allowed work to recommence with a local workforce. In May, strong winds from Cyclone Amphan damaged part of the roof of the Home. Following completion of the bathroom, two staff bedrooms with attached bathrooms were constructed during the summer and autumn, freeing up capacity in the other dormitories and giving staff some space to themselves. Work began at the end of the year on the third and final girls' dormitory and associated bathroom, and on the children's activity room which will provide a space for study and play.

The focus for 2021 will be to complete these rooms, and to make progress through the final phase of the work, to construct a new kitchen and food storage area, provide living and office accommodation for the Head Monk, and landscape the site to create outdoor play space. The completion of the third girls' dormitory will allow more children living in poor conditions elsewhere to join the Home and benefit from the new accommodation in future.

#### **f) Health improvements at the Kripasaran Children's Home**

The children living at the Kripasaran Girls' and Boys' Homes usually benefit from visits from a qualified nurse paid for by the Trust who advises them, provides health education and has an overview of their health. She also advises the Trust of specific needs, such as for medication, as they arise. Her role is supported by a young woman who had previously been sponsored by DCT to undertake paramedic training, who undertakes weekly health checks and helps the younger girls to wash properly once a week.

Many of the children who usually live at the Children's Home returned to their families in Darjeeling and the surrounding area during lockdown. At the end of 2020 there were only 10 children living at the home. Once restrictions are eased and children return, regular visits by a qualified nurse and her assistant, along with provision of supplies, will resume. In the meantime the Trust has continued to pay partial wages of these individuals, having sought assurances that this level of payment would be sufficient to avoid hardship.

### **g) Child Sponsorship**

A total of 54 children were being sponsored through the Trust at the end of 2020. The schools attended by these children provided a range of remote learning during the year. Most schools pegged their costs at 2019 levels, and did not charge fees for months during which no remote provision was available.

We are hopeful that schools will resume full face to face teaching early in 2021; at the time of writing classes have resumed for children in the four most senior year-groups, and will shortly resume for other age groups. Despite the frustration of school closures in 2020, it remains clear that being able to access a good education is hugely beneficial to the children, who have at least been able to continue their education remotely, unlike many in other schools. Once our sponsored children return to school, and in some cases to Darjeeling, we will take stock of their progress and identify any additional academic or emotional support they require.

### **Fund raising**

Donations, fund raising events and sponsorship are usually the three largest sources of income for the Trust. No sponsors left the scheme during 2020. We were unable to hold in-person fundraising events due to Covid restrictions, but successfully ran a series of online tea-parties which attracted numerous donations. During the summer one of our Trustees raised £3,600 by making and selling facemasks. In February we received a grant of £3,349 from the United Nations Women's Guild. We were also fortunate to receive a number of sizeable one-off donations from supporters during the year. We benefited from Gift Aid income of £9,282.

We are incredibly grateful to our supporters for their continued generosity during 2020, both in making donations and in finding innovative ways to raise money during restrictions. Their generosity leaves us in a good position for 2021, with funds in place to take on additional vocational training students to make up for this year's cancellation, and continue to run our existing projects while nearing completion of the Kripasaran Children's Home project.

### **Financial Review**

Total receipts in the year were £83,659, with payments of £60,022. UK balances increased by £29,992 to £72,183, with cash balances of £3,802 held in Darjeeling. Some of the UK balances were restricted: £11,248 to the redevelopment of the Kripasaran Children's Home and £6,032 to hospitality training. The remaining sum, £54,903, was for the Trust's unrestricted activities. During the year the trustees resolved to create a designated fund of £5,000, in aid of the Children's Home, using balances in the unrestricted sector. At the end of 2020 this fund had not been utilised.

Income in 2020 proved to be reliable despite the covid-19 pandemic. It was not possible to hold the usual range of fundraising events but new sources of online funding were developed, mainly to the benefit of the Children's Home appeal fund. Activities in Darjeeling were however significantly restricted by the pandemic, with most tuition switching to online teaching and some activities,

particularly hospitality training, being postponed to 2021. This fall in activity is a significant reason for the increase in balances during the year.

Statements of the Receipts and Payments, and Assets and Liabilities, come with this Report and are part of the formal statement for 2020.

**Policy on reserves**

The Trust’s policy on reserves is to maintain a minimum balance of £7,500 for general activities. Reserves were well above this level throughout 2020. This figure will be periodically reviewed. None of the funds held by the Trust are in deficit.

The Trust does not act as the Custodian Trustee for any assets.

**The report was approved by trustees as a fair and true account of the Trust’s activities at their meeting on 7<sup>th</sup> March, 2021.**

*Signed on behalf of the Trustees:*

<b>Signed</b>	<input type="text"/>	<input type="text"/>
<b>Name</b>	<input type="text"/>	<input type="text"/>
<b>Position</b>	<input type="text"/>	<input type="text"/>

**Date**



**DARJEELING CHILDREN'S TRUST**

**ASSETS AND LIABILITIES at 31.12.2020**

		<b>Unrestricted funds £s</b>	<b>Restricted funds £s</b>	<b>Total funds £s</b>
<b>1 Cash funds</b>				
	at The co-operative bank	54,903	17,280	72,183
	in Darjeeling	<u>3,802</u>	<u>0</u>	<u>3,802</u>
		58,705	17,280	75,985
<b>2 Other monetary assets</b>		None	None	
<b>3 Investment assets</b>		None	None	
<b>4 Assets retained for the charity's own use</b>		None	None	
<b>5 Liabilities</b>		None	None	

**Authorisation by two trustees, on behalf of all trustees**

**Signature**

**Name**

**Date**

**Independent Examiner's Report to the Trustees of Darjeeling Children's Trust**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 1 and 2.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

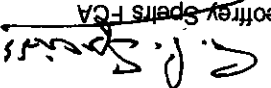
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

  
Geoffrey Sports FCA  
ICAEW

Haines Watts Partnership (Bristol) Limited  
Chartered Accountants  
Bath House  
6-8 Bath Street  
Bristol  
BS1 6HL

Date 27 September 2021