

Friends of Albella Boys Home, Darjeeling

Registered Charity No. 1155956

Accounts for the year ended 31st July 2023

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Treasurer

Niall Burroughs
14 Hamesmoor Road
Mytchett
Surrey GU16 6JB

Friends of Albella Boys Home, Darjeeling

Registered Charity No. 1155956

General information

Constitution	Dated 17th January 1998 with amendments agreed: 27th November 2010, 11th June 2011, 5th November 2011 and 17th November 2012. Replaced by a new Constitution agreed 2nd November 2013, with amendments agreed 29th January, 5th April, and 23rd May 2014, and 6th May 2021. The new Constitution changed the name of the Charity which, after the 29th January 2014 amendment, was registered by the Charity Commission.	
Registration as Charity	On 27th February 2014 with number 1155956.	
Address	8 Westbury Avenue, Fleet, Hants GU51 3HP	
Committee	Chairman	Mark Brett
	Administrator	Anne Hanson (resigned 26th November 2022)
	Treasurer	Niall Burroughs
	Members	Sarah Brett
		Paul Einchcomb
		Alan Pickett
		Christopher Spackman
		Jacqui Searle (Appointed 20th May 2023)
		Sushil Gaikwad (Appointed 20th May 2023)
Bankers	Lloyds Bank plc, PO Box 1000, Andover BX1 1LT	
Independent Examiner	Jeremy Evans FCA 5 Dunmow Hill, Fleet GU51 3AN	
Main objects	The relief of poverty and hardship and the advancement of education, training and health of children and young people in the Darjeeling District of India, in particular, but not exclusively, by the provision of funds towards the costs of Albella Boys Home, Kalimpong, and its staff, and the education of girls not resident in the home, all within a Christian ethos.	

Friends of Albella Boys Home, Darjeeling

Registered Charity No. 1155956

FABHD Committee's Report for the year ended 31st July 2023

Section A: Overview of history, numbers, typical day, costs, and management.

Section B: Relating to the year 1.8.22 to 31.7.23.

A: Overview

Founded by two British Missionaries in 1961 in Kalimpong in Darjeeling District, India, Albella is a home and school run on Christian values but respectful of all religions by an all-Indian staff. It currently gives free education to approximately 140 children mostly aged 5-19 (compared with 241 pre-Covid), comprising approximately 100 boys and 40 girls. The reduction of approximately 100 children is due to non-returns after the pandemic. The home is in the process of checking on those who have not returned and slowly offering available places again to families in need. The girls all live with their parents who are too poor to be able to send them to school. All residents are invited to daily morning & evening prayers & Sunday service but many remain Hindus and there are a few Buddhists.

Albella has two sites, Senior and Junior, separated by a two minute walk. Though the main Senior site is not owned but rented for a small sum, it is permanently secured under Indian law. Albella Boys Home part-owns the leasehold of the Junior site where it has its own Bonami Primary School.

A typical day

The Principal, Heshron Rahmi, and his wife Ebi (who retired as a very senior doctor in 2012), live on the main site and get up at sunrise about 5am, followed by the Senior secondary boys, who do over an hour's study and some gardening duties before breakfast and prayers. All meals are served on the Senior site in the dining room that can hold 140+. Prayers and Sunday services are held in the meeting room that can hold 200 for those who wish to attend.

Cooking is mostly by gas even though gas cylinder prices have tripled in recent years. Many vegetables are grown in the garden, supervised by Ebi who is a keen gardener (and prize-winning orchid grower!). Bonami's two cows give each boy some milk two or three times a week but powdered milk is always used for tea. All residents are given two meals a day at 7am and 6pm, usually rice, dal, vegetable curry, including meat & egg thrice in a week. The boys who walk to one of three secondary schools drink only water during the day but get tea when they return at 3.30pm. The Bonami Primary boys are given their free tea & snacks at noon. After sunset about 6.30pm, the big boys study till prayers at 8.30pm, whereas smaller boys have prayers at 7pm before bed at 7.30. Prayers lasting 15-20 minutes include a Bible-based talk (using the Bible they are each given on entry to ABH) and some lively singing, using talented musicians on drums, guitars and flutes. For recreation Albella has its own fenced-in basketball/volleyball ground; the use of a nearby field for football and cricket; two TVs (one on each site); a table tennis room; and a gym for the older boys. Most of the boys are Nepali (Gurkhas). Only occasionally are they naughty – punishments are cleaning drains or carrying manure; but expulsion follows drug use or smoking.

Costs and donations

There are three main sources of funds for Albella: sponsors of resident boys (mostly in the UK) - individuals, churches, schools, or groups like Rotary; occasional donors; and a Danish agency funds most of Bonami Primary School costs and some capital projects.

Each UK sponsor is given the name and photo of a particular resident boy whose annual total costs are estimated to be £336 so sponsors have been encouraged to try to meet that target or £28 per month.

By signing a Gift Aid form, the target has been only £268.80 per annum or £22.40 per month, given directly to Albella Boys Home. This pays for the boy's accommodation, food, clothes, school fees, two sets of uniform, books, stationery, shoes, socks, tie, tiny pocket money (with extra for Independence Day 15th August), birthday and Christmas presents. All boys are treated equally, so they each get similar presents on the one Birthday Day in July and at the Christmas party. Many sponsors give much more than our target and the surplus is used for the benefit of the home. A small proportion of that target figure goes towards funding the following: Albella's adjacent Bonami Primary School with its eight classes from Nursery to Class V; staff costs including our Principal, Heshron Rahmi; food-transporting vehicles; and the new photo and letter each Christmas giving sponsors the pleasure of reading about and seeing the changes in their boy or girl as they grow up.

The handful of sponsors who fund the education of girls are also given the name and photo of their own girl. As these girls are non-resident, costs are much lower, requiring an annual target figure of £100, approximately 1/3rd of the costs of a resident boy.

Management

There are two committees, one in India and FABHD in the UK. They exchange their minutes and accounts and their comments on them. Email contact between the Principal, Heshron, and the UK officers is usually weekly, and at times more frequently between Heshron and the UK Chairman. Heshron's management is so good there is no need for regular visits to Albella. A self-funded visit was made in May 2023 by the chairman, Mark Brett and his wife Sarah (a committee member) and their son.

The Indian Management Committee consists of 6 volunteers and the Principal who writes the minutes. Its Chairman is a retired lecturer from Kalimpong Government College. Her name is Mrs Rinzi Namchu. Her late husband was a pastor and principal of Mirik Bible School. Albella Boys Home Trust is registered in India under the Indian Societies Registration Act 1860, Charitable Trust Deed no.Trust/718/10A/VOL/BI/A-109. Albella is also registered for receiving foreign grants (FCRA no.146980019) with the Ministry of Home Affairs, New Delhi. Its accounts are audited in India and those audited statements of accounts go to India's Ministry of Home Affairs and also to the Indian Government's Income Tax Department, both online and hard copies.

Friends of Albella Boys Home, Darjeeling (FABHD), a society, which was registered as a charity with the UK Charity Commission in 2014, retained its working name of Albella Boys Home so no change was needed to bank accounts or to regular bank gifts from sponsors. The FABHD Committee pays the Principal an annual allowance, which is the only salary he receives. A further allowance to help him when he retires, that had been built up over the years, was transferred to him in 2017-18. The Committee consists of volunteers and aims to meet, physically or virtually, twice a year for a 90 minute meeting. When meetings are physical, they are generally followed by lunch and take place in a different committee member's house each time. No travelling or hospitality expenses are given. Its offices are the homes of its unpaid officers, Chairman, Administrator and Treasurer. The Chairman's letter regularly encourages existing sponsors to join the committee. Those interested are invited first as observers after which the existing committee members decide on whether to approve the observer as a new committee member.

Total administration costs for 2022-23 were only £144 for our web hosting arrangements this year, equating to 0.31% of income. The main expenses are normally the cost of our website, postage, paper, ink, copying, but no advertising; otherwise, all money is available to India. Sponsors get only one postal mailing a year in early December, with a photo and a Christmas card, a report from Heshron, Treasurer's statement, and letter from the Chairman.

B. Relating to the year 1.8.22 to 31.7.23

1. **Public benefit:** Having considered the Charity Commission's general guidance on public benefit, the Committee is confident that their Charity's activities meet the public benefit requirement.
2. **Constitution and accounts:** Our Constitution (as a society) and our accounts are on the website, along with this annual report. Thanks to Niall Burroughs, our accounts have again been finalised and published after an independent examination by Jeremy Evans FCA, who generously waives all fees.
3. **Communications:** As reported in 2019, we have registered the domain name albellaboyshome.org.uk for a period of 10 years and the website www.albellaboyshome.org.uk is operational but remains "work in progress". It is hoped that it will prove useful to existing donors and as a means of recruiting new sponsors, especially when they view the remarkably low running costs of FABHD. An increasing number of sponsors have downloaded a Gift Aid form and Banker's Order and, instead of continuing to use Stewardship (whose administration charges were recently increased), now pay FABHD direct, saving costs and increasing the tax relief for FABHD via our Treasurer.
4. **Committee:** The Committee, who are "Charity Trustees", welcomed Jacqui Searle and Sushil Gaikwad as two new members in May 2023. The Committee comprises Chairman, Treasurer, and six members.
5. **Albella Residents:** Following the pandemic, things have almost returned to normal although some boys have gone down with fevers and coughs over the last few months which has kept Ebi busy. Heshron has been actively looking for boys that can be helped and there are now 101 boys although this is still below pre-pandemic levels. It is hoped that more boys will be able to join this year.
6. **Sponsors:** Each committee member takes on the responsibility to find at least one new sponsor or significant donation each year. Most sponsors remain with Albella for 10-20 years, and some much longer, and this loyalty is much appreciated. Inevitably, there is some turnover of sponsors (below 10% each year) through death, old age, and changing circumstances especially when times are tough.
7. **Water problems:** The supply from the bore well which was drilled in 2016 has provided a much-needed supply of fresh water with this well being able to produce in excess of 2,000 litres of water daily. The Monsoon this year has caused no serious problems at Albella and all the underground water tanks are filled to capacity: this with the bore well supply eases the water problems at Albella. During this season of forced closure the demand for water has reduced significantly but Heshron, the staff and the boys are very careful not to waste this precious commodity.
8. **Gas:** The high cost of cooking gas continues although the supply has been much better during this year, and the usage of gas has been greatly reduced.
9. **Landslides and earthquakes:** There has been no experience of earthquakes during this reporting year.
10. **Computers:** The introduction of new computers remains an issue. One of the problems associated with their introduction is the very poor internet connectivity in the area but we remain keen to resolve the whole issue as we believe that it will greatly assist the older boys with their studies for their higher-class examinations. During our recent visit we were able to take this issue forward. We intend to supply each teacher in the Bonami school with a device and a screen to allow the teachers to move away from writing everything with chalk on a blackboard. The teachers will be able to download information of interest and use that information within the classrooms.
11. **Reserves policy:** Our reserves policy remains unchanged, that is broadly not to build up reserves in the absence of a specific project. The cash held at the year-end in part reflects an accumulation of General donations the use of which is under discussion with the Principal. These discussions were put on hold due to the Covid 19 crisis, but we hope to move things forward this year. Although the pandemic restrictions have been lifted, we have experienced a number of problems transferring funds to India this year. We believe these have now been resolved, with the help of our bank and we plan to increase the amount we send this year.

Approved by the Committee and signed on 4 November 2023 by the Chairman on their behalf

Mark Brett

..... Mark Brett

Friends of Albella Boys Home, Darjeeling

Registered Charity No. 1155956

Independent examiner's report to the Committee of Friends of Albella Boys Home, Darjeeling

I report to the Committee on my examination of the accounts of the above charity ("the charity") for the year ended 31st July 2023, which are set out on pages 6 and 7.

Responsibilities and basis of report

As the charity trustees of the charity 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 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 which give me cause to believe that, in any material respect:

- * accounting records were not kept in accordance with section 130 of the Act;
or
- * the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jeremy Evans

Jeremy Evans FCA
5 Dunmow Hill
Fleet GU51 3AN

10 November 2023

Friends of Albella Boys Home, Darjeeling

Registered Charity No. 1155956

Statement of Assets and Liabilities as at 31st July 2023

	Restricted Funds £	Unrestricted Funds £	Total Funds £	31.7.22 £
Bank balances				
COIF Charities Deposit Account		20,000.00	20,000.00	20,000.00
Lloyds Bank Business Investment	22,969.30	9,824.01	32,793.31	37,670.82
Lloyds Bank Current (Treasurer's)	<u>10,038.31</u>	<u>2,160.47</u>	<u>12,198.78</u>	<u>2,467.94</u>
Total bank balances	33,007.61	31,984.48	64,992.09	60,138.76
Net assets at the year end	<u>33,007.61</u>	<u>31,984.48</u>	<u>64,992.09</u>	<u>60,138.76</u>

Notes:

1. Restricted Funds include all sums we receive that are for a specific purpose. These presently comprise Sponsorship monies for Albella's resident boys and for the education of non-resident girls, gifts for higher education funding in India, and all other gifts for a specified purpose.
Unrestricted Funds include all sums received that can be used at the Committee's discretion for the general benefit of Albella Boys Home.
2. Included in the bank balances are sums received for sponsorship and for birthday and Christmas presents which have been, or will be, transferred to India after the accounting date. These include sums received in advance for future years' sponsorship amounting to £344.00 (2022 £850.69)
3. Tax refunds due under the Gift Aid scheme but not claimed or received at 31st July 2023 amounted to £207.73 (2022 £226.73).

For and on behalf of the Committee:

Date 4 November 2023

N Burroughs

Niall Burroughs - Treasurer

Friends of Albella Boys Home, Darjeeling

Registered Charity No. 1155956

Receipts and Payments Account for the year ended 31st July 2023

	Restricted Funds £	Unrestricted Funds £	Total Funds £	2021-22 £
Receipts				
Sponsorship	36,086.50		36,086.50	39,007.11
For Education of girls in India	2,053.54		2,053.54	2,018.33
For Higher Education	300.00		300.00	295.00
Other donations				
General donations		2,262.50	2,262.50	1,409.05
Legacy		5,000.00	5,000.00	
Bank and other interest	174.32	582.63	756.95	54.89
Total receipts	38,614.36	7,845.13	46,459.49	42,784.38
Payments				
Charitable				
Sponsorship India	35,000.00		35,000.00	30,450.00
Allowance for the Principal	4,766.50		4,766.50	4,552.55
Leavers' Gifts India				
	39,766.50		39,766.50	35,002.55
For Education of girls in India				3,900.00
For Higher Education				650.00
For General Purposes at Albella		1,550.00	1,550.00	
Bank charges	145.66		145.66	90.00
	39,912.16	1,550.00	41,462.16	39,642.55
Administrative				
Expenses		144.00	144.00	288.00
Total payments	39,912.16	1,694.00	41,606.16	39,930.55
Net excess/(deficit) of receipts over payments for the year	-1,297.80	6,151.13	4,853.33	2,853.83
Transferred between Funds				
Add: Balance brought forward	34,305.41	25,833.35	60,138.76	57,284.93
Net balance carried forward	33,007.61	31,984.48	64,992.09	60,138.76
Comprising:				
Sponsorship	29,576.87		29,576.87	
For Education of girls in India	2,236.24		2,236.24	
For Higher Education	337.50		337.50	
Other donations	513.00		513.00	
Payments in advance	344.00		344.00	
General		31,984.48	31,984.48	
	33,007.61	31,984.48	64,992.09	