

BAAS EDUCATIONAL TRUST UK

England & Wales · Charity number 1179465

Details

Status Registered

Legal form CIO

Registered 2018-08-06

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

Contact

Address Quabbs House
Quabbs Road
Drybrook
Gloucestershire
GL17 9JD

Phone 07753496582

Activities

Objects: THE OBJECTS OF THE CIO ('THE OBJECTS') ARE THE ADVANCEMENT OF EDUCATION OF UNDERPRIVILEGED CHILDREN IN IN RURAL HARYANA, INDIA.

Activities: The object of the Baas Educational Trust UK is the advancement of education of underprivileged children in in rural Haryana, India. This is achieved by raising funds in the UK and using these funds to support the work of the Baas Educational Trust India, which runs an English-medium school based in Gairatpur Baas, serving the villages of Baas, Gairatpur Baas and Pandala.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance
- **What:** Education/training
- **Who:** Children/young People

Geography

- India

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£38,390	£34,774	-	-
2024-09-30	£26,256	£22,711	-	-
2023-09-30	£41,955	£50,651	-	-
2022-09-30	£61,377	£40,246	-	-
2021-09-30	£42,182	£38,375	-	-

Trustees

Name	Role	Appointed
JOANNA POWELL		2018-08-06
Lady Margaret Penelope Holmes		2024-01-27
NIGEL THOMAS STANLEY WILLIAMS MBE		2018-08-06

BAAS EDUCATIONAL TRUST UK

England & Wales - Charity number 1179465

Accounts

Charity registration number 1179465 (England and Wales)

BAAS EDUCATIONAL TRUST UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

BAAS EDUCATIONAL TRUST UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Powell N Williams MBE Lady M Holmes	
Charity registration	England and Wales	1179465
Principal address	Quabbs House Quabbs Lane Drybrook Gloucestershire GL17 9JD	
Independent examiner	P. J. Taylor F.C.A Unit 3 Ambrose House Meteor Court Barnett Way Barnwood Gloucester GL4 3GG	

BAAS EDUCATIONAL TRUST UK

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BAAS EDUCATIONAL TRUST UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The object of the Baas Educational Trust UK is the advancement of education of underprivileged children in rural Haryana, India. This is achieved by:

- Raising funds in the UK; and
- Using these funds to support the work of the Baas Educational Trust India (Indian Charity Registration No 312, Book 4 Volume 1325), which runs an English-medium school based in Gairatpur Baas, serving the villages of Baas, Gairatpur Baas and Pandala.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

Achievements and performance

Significant activities and achievements against objectives

The most significant event in the reporting period was a fund-raising briefing and lunch held at Ditchley Park. This event was a considerable success:

- Nett 'one off' donations (after costs, offset by sponsorship) were approximately £12k.
- Standing orders and recurring card payments amounted to approximately £7k per annum.
- And 45 new donors were recruited.

The Trustees, with the collaboration with the Chair of Trustees of BET India, have sought to strengthen BET UK's Due Diligence, Monitoring and Verification processes, by adding the following elements:

- Each year, the use of BET UK funds will be audited by a Chartered Accountant, who will produce a "Utilisation Certificate" to certify that all funds have been spent in accordance with BET UK's Charitable Objects. The first such certificate was produced in May 2025.
- The Treasurer of BET UK will, each autumn, audit the school's and BET India's Safeguarding policies, procedures and practices, to ensure that they are compliant with BET UK's Safeguarding Policy and that the resultant procedures have been implemented effectively.

The school that the CIO supports continues to perform well and to provide opportunities for the rural poor of the villages of Baas, Gairatpur and Pandala, which would otherwise be unobtainable for them. There have, of course, been many challenges, including changes to Indian law, which have affected the status and governance of the school. However, we have every confidence that the trustees of BET India are managing these challenges effectively and will ensure that the school continues to thrive for the foreseeable future. In order to support the school trustees' ambitions and to reduce reliance on BET UK donors, BET India trustees have been very successful in developing the donor base in India. In the financial year 24/25, only 20% of the school's running costs came from BET UK donations. In the long term, the BET UK trustees hope to get to the point where the school does not rely on UK donations for any of its day-to-day running costs, instead using these donations to fund bursaries, scholarships and special projects. We believe that this funding model will be a more resilient than one which depends on foreign donations for day-to-day running.

Financial review

The charity raised donations income of £38,364 in the financial year ended 30th September 2025 (2024: £26,220). The charity had cash funds at the end of the year of £26,809.

BAAS EDUCATIONAL TRUST UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Reserves policy

It is the policy of the CIO that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the CIO's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Baas Educational Trust UK is a Charitable Incorporated Organisation (CIO), which was registered on 8th August 2018. It is currently managed by 3 trustees; the maximum number of trustees provided for in the Constitution is 5 and the minimum number is 3. New trustees are appointed by a resolution passed at a properly convened meeting of the trustees. Up to 3 trustees may be appointed by Baas Educational Trust, India ("the appointing body").

The trustees who served during the year and up to the date of signature of the financial statements were:

J Powell

N Williams MBE

Lady M Holmes

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

J Powell

Trustee

13 April 2026

BAAS EDUCATIONAL TRUST UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BAAS EDUCATIONAL TRUST UK

I report to the trustees on my examination of the financial statements of Baas Educational Trust UK (the CIO) for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 CIO as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

P. J. Taylor F.C.A

Unit 3 Ambrose House
Meteor Court
Barnett Way
Barnwood
Gloucester
GL4 3GG
13 April 2026

BAAS EDUCATIONAL TRUST UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	38,364	26,220
Investments	4	26	36
Total income		<u>38,390</u>	<u>26,256</u>
Expenditure on:			
Charitable activities	5	34,774	22,711
Total expenditure		<u>34,774</u>	<u>22,711</u>
Net income and movement in funds		<u>3,616</u>	<u>3,545</u>
Reconciliation of funds:			
Fund balances at 1 October 2024		23,193	19,648
Fund balances at 30 September 2025		<u>26,809</u>	<u>23,193</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BAAS EDUCATIONAL TRUST UK

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		26,809		23,193	
		<u>26,809</u>		<u>23,193</u>	
Net current assets			26,809		23,193
			<u>26,809</u>		<u>23,193</u>
The funds of the CIO					
Unrestricted funds	11		26,809		23,193
			<u>26,809</u>		<u>23,193</u>
			<u>26,809</u>		<u>23,193</u>

The financial statements were approved by the trustees on 13 April 2026

J Powell
Trustee

BAAS EDUCATIONAL TRUST UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information

Baas Educational Trust UK is a Charitable Incorporated Organisation

1.1 Basis of preparation

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO.

1.4 Income

Income is recognised when it is received by the CIO.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BAAS EDUCATIONAL TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once it has been paid.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BAAS EDUCATIONAL TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	38,364	26,220

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	26	36

5 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Go Cardless and Stripe fees	821	1,690
Accountancy	840	930
Bank fees and transfer charges	75	91
Subscription	566	-
Conferences and events	5,190	-
Office expenses	282	-
	<u>7,774</u>	<u>2,711</u>
Grant funding of activities (see note 6)	27,000	20,000
	<u>34,774</u>	<u>22,711</u>
Analysis by fund		
Unrestricted funds	<u>34,774</u>	<u>22,711</u>

6 Grants payable

The grants paid in the year were to Baas Educational Trust.

BAAS EDUCATIONAL TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

7	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	840	930
		<u> </u>	<u> </u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2024	Incoming resources	Resources expended	At 30 September 2025
	£	£	£	£
General funds	23,193	38,390	(34,774)	26,809
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
General funds	19,648	26,256	(22,711)	23,193
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

BAAS EDUCATIONAL TRUST UK

England & Wales - Charity number 1179465

Accounts

BAAS EDUCATIONAL TRUST UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Powell N Williams MBE Lady M Holmes	(Appointed 27 January 2024)
Charity number (England and Wales)	1179465	
Principal address	Quabbs House Quabbs Lane Drybrook Gloucestershire GL17 9JD	
Independent examiner	P. J. Taylor F.C.A Unit 3 Ambrose House Meteor Court Barnett Way Barnwood Gloucester GL4 3GG	

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TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The object of the Baas Educational Trust UK is the advancement of education of underprivileged children in rural Haryana, India. This is achieved by:

- Raising funds in the UK; and
- Using these funds to support the work of the Baas Educational Trust India (Indian Charity Registration No 312, Book 4 Volume 1325), which runs an English-medium school based in Gairatpur Baas, serving the villages of Baas, Gairatpur Baas and Pandala.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

Achievements and performance

Significant activities and achievements against objectives

As was reported last year, the Chairman of Trustees, Mrs Annie Howard, died in August 2023. Consequently, the remaining trustees, in February 2024, elected Lady Margaret Penelope Holmes to be a trustee and to succeed the late Mrs Annie Howard as Chairman of Trustees.

Donations to Baas Educational Trust UK are now consistent with historical norms: receipts in 2022 and 2023 were unusually high because of an 'in memoriam' fundraising after the death of the CIO's then Chairman, who was the founder of the school the CIO supports. As has been reported in previous years, the CIO has faced considerable changes to its 'fundraising environment'; in this context, the sustainment of donations at or near to historical levels is a significant success. However, the trustees remain of the view that this level of donations is unlikely to be sustainable for the long term and they are continuing to work to mitigate the effects of the anticipated long term decline in donations. In the short term, the trustees are also seeking to implement additional fund raising initiatives, in order to bolster donations for as long as possible.

The school that the CIO supports continues to go from strength to strength: it is no exaggeration to state that the school transforms the lives and prospects of its impoverished pupils in rural Haryana. It is a sign of the school's success that its places are highly sought after by families who live in the 3 villages it supports. And, importantly, the school's building programme is now essentially completed. It's nearly 500 pupils, from nursery to the sixth form, are now all accommodated in good, purpose-built buildings, with all the necessary facilities to support their curricular and extra-curricular activities. This is remarkable, given that Martin Howard MBE began the school in the year 2000 with just 2 classrooms and 2 teachers to provide nursery education.

The school is strongly and effectively supported by Baas Educational Trust India. The CIO's trustees are satisfied that Baas Educational Trust India's policies and procedures are robust and ensure that UK donors' money is used effectively and in accordance with the CIO's objectives. The CIO's trustees will continue to work closely with Baas Educational Trust India to develop and implement improved monitoring procedures. Monitoring is made easier by the fact that the CIO's Treasurer spends several months of each year in India.

Financial review

The charity raised donations income of £26,220 in the financial year ended 30th September 2024 (2023: £41,915). The charity had cash funds at the end of the year of £23,193.

BAAS EDUCATIONAL TRUST UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Reserves policy

It is the policy of the CIO that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the CIO's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Baas Educational Trust UK is a Charitable Incorporated Organisation (CIO), which was registered on 8th August 2018. It is currently managed by 3 trustees; the maximum number of trustees provided for in the Constitution is 5 and the minimum number is 3. New trustees are appointed by a resolution passed at a properly convened meeting of the trustees. Up to 3 trustees may be appointed by Baas Educational Trust, India ("the appointing body").

The trustees who served during the year and up to the date of signature of the financial statements were:

J Powell

N Williams MBE

Lady M Holmes

(Appointed 27 January 2024)

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Joanna Powell.....

J Powell

Trustee

Date: 07/04/25.....

BAAS EDUCATIONAL TRUST UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BAAS EDUCATIONAL TRUST UK

I report to the trustees on my examination of the financial statements of Baas Educational Trust UK (the CIO) for the year ended 30 September 2024.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 CIO as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

P. J. Taylor F.C.A

Unit 3 Ambrose House

Meteor Court

Barnett Way

Barnwood

Gloucester

GL4 3GG

Date:

BAAS EDUCATIONAL TRUST UK**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 30 SEPTEMBER 2024***

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	26,220	41,915
Investments	4	36	40
		<u> </u>	<u> </u>
Total income		26,256	41,955
Expenditure on:			
Charitable activities	5	22,711	50,651
		<u> </u>	<u> </u>
Total expenditure		22,711	50,651
		<u> </u>	<u> </u>
Net income/(expenditure) and movement in funds		3,545	(8,696)
Reconciliation of funds:			
Fund balances at 1 October 2023		19,648	28,344
		<u> </u>	<u> </u>
Fund balances at 30 September 2024		23,193	19,648
		<u> </u>	<u> </u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BAAS EDUCATIONAL TRUST UK

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		23,193		19,648	
Net current assets			23,193		19,648
The funds of the CIO					
Unrestricted funds	11		23,193		19,648
			23,193		19,648

The financial statements were approved by the trustees on 07/04/25.....

Joanna Powell.....

J Powell

Trustee

BAAS EDUCATIONAL TRUST UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Baas Educational Trust UK is a Charitable Incorporated Organisation

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO.

1.4 Income

Income is recognised when it is received by the CIO.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BAAS EDUCATIONAL TRUST UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once it has been paid.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BAAS EDUCATIONAL TRUST UK**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 30 SEPTEMBER 2024**3 Income from donations and legacies**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	26,220	41,915

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	36	40

5 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Direct costs		
Go Cardless and Stripe fees	1,690	1,695
Accountancy	930	840
Bank fees and transfer charges	91	116
	<u>2,711</u>	<u>2,651</u>
Grant funding of activities (see note 6)	20,000	48,000
	<u>22,711</u>	<u>50,651</u>
Analysis by fund		
Unrestricted funds	<u>22,711</u>	<u>50,651</u>

6 Grants payable

The grants paid in the year were to Baas Educational Trust.

BAAS EDUCATIONAL TRUST UK**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 SEPTEMBER 2024**

7	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	930	840
	<u> </u>	<u> </u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
General funds	19,648	26,256	(22,711)	23,193
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
General funds	28,344	41,955	(50,651)	19,648
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

BAAS EDUCATIONAL TRUST UK

England & Wales - Charity number 1179465

Accounts

Charity no. 1179465

Baas Educational Trust UK
Receipts and Payments Accounts
30 September 2023

Baas Educational Trust UK

Reference and administrative details

For the year ended 30 September 2023

Charity number 1179465

Registered office and operational address Quabbs House
Quabbs Road
Drybrook
Gloucestershire
GL17 9JD

Trustees The trustees who served during the year and up to the date of this report were as follows:

Anne Howard (deceased August 2023)
Joanna Powell
Nigel Williams MBE

Independent examiners Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Baas Educational Trust UK

Report of the trustees

For the year ended 30 September 2023

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and the trust deed.

Structure, governance and management

The Baas Educational Trust UK is a Charitable Incorporated Organisation (CIO), which was registered on 8 August 2018. It is currently managed by 2 trustees; the maximum number of trustees provided for in the Constitution is 5 and the minimum number is 3. New trustees are appointed by a resolution passed at a properly convened meeting of the trustees. Up to 3 trustees may be appointed by Baas Educational Trust, India (“the appointing body”).

Objectives and activities

The object of the Baas Educational Trust UK is the advancement of education of underprivileged children in rural Haryana, India. This is achieved by:

- Raising funds in the UK; and
- Using these funds to support the work of the Baas Educational Trust India (Indian Charity Registration No 312, Book 4 Volume 1325), which runs an English-medium school based in Gairatpur Baas, serving the villages of Baas, Gairatpur Baas and Pandala.

Achievements and performance

It is with great sadness that the CIO’s trustees must report the death of their Chairman, Annie Howard, in August 2023. This loss is of great significance to the way that the trustees must think about how to run the CIO – Annie Howard, with her husband, the late Martin Howard MBE, founded the school in Gairatpur Baas; the two of them were the driving force behind the continuous development of the school; and Annie Howard, as well as being the CIO’s Chairman, was its ‘foot on the ground’, as she lived in Gairatpur Baas for most of each year.

During the reporting period, the Secretary made use of her private visits to India not only to check on the reported performance of the school, but also to assist the Baas Educational Trust India with identifying and securing new donors. She and our Chairman worked with the Baas Educational Trust India and the British High Commission in Delhi to develop a plan to obtain ‘Corporate Social Responsibility’ funding from large Indian corporates. As part of this initiative, a presentation held at the British High Commissioner’s residence yielded some immediate success with a substantial donation being made in 2022. This donation does not show in the CIO’s accounts, as it was made directly to the Baas Educational Trust India.

As the accounts show, the level of donations to the CIO (and thence to the Baas Educational Trust India) have remained robust. However, as we have indicated in our last 2 reports, the trustees have a long-term worry about the future sustainability of our donations/funding model. The significance of the initiative outlined in the previous paragraph is that, although these are early days and the initiative must be developed and sustained, it provides an example of how Baas Educational Trust India can, over time, become less dependent on donations from the UK.

The CIO’s trustees remain satisfied that the school in Gairatpur Baas continues to provide outstanding educational opportunities, that would otherwise be inaccessible to the local children and that UK donors’ money is being used correctly and to best effect. Over the next few years, having recruited at least one new trustee and elected a Chairman, the trustees will continue to focus on finding new donors both in the UK and, most importantly, in India.

Baas Educational Trust UK

Report of the trustees

For the year ended 30 September 2023

Financial review

The charity raised donations income of £42k in the financial year ended 30 September 2023 (2022: £61.3k). The charity had cash funds at the end of the year of £19.7k.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year.

Approved by the trustees on 14 December 2023 and signed on their behalf by

Joanna Powell

Joanna Powell - Trustee

Independent examiner's report

To the trustees of

Baas Educational Trust UK

I report to the trustees on my examination of the accounts of Baas Educational Trust UK (the CIO) for the year ended 30 September 2023, which are set out on pages 5 to 6.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the 2011 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 CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

Date: 14 December 2023

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Baas Educational Trust UK

Receipts and payments account

For the year ended 30 September 2023

	2023	2022
	£	£
Receipts		
Donations and gift aid	41,915	61,377
Bank interest	40	-
	<hr/>	<hr/>
Total receipts	41,955	61,377
	<hr/>	<hr/>
Payments		
Grants payable to Baas Educational Trust	48,000	37,328
GoCardless and Stripe fees	1,695	1,472
Accountancy	840	780
Bank fees and transfer charges	116	171
Consultancy	-	495
	<hr/>	<hr/>
Total payments	50,651	40,246
	<hr/>	<hr/>
Net receipts / (payments)	(8,696)	21,131
	<hr/>	<hr/>
Cash funds at 1 October 2022	28,344	7,213
	<hr/>	<hr/>
Cash funds at 30 September 2023	19,648	28,344
	<hr/> <hr/>	<hr/> <hr/>

Baas Educational Trust UK

Statement of assets and liabilities

As at 30 September 2023

	2023	2022
	£	£
Cash funds		
Cash at bank and in hand	<u>19,648</u>	<u>28,344</u>
Total cash funds	<u><u>19,648</u></u>	<u><u>28,344</u></u>
Cash funds		
Unrestricted funds:		
General funds	<u>19,648</u>	<u>28,344</u>
Total cash funds	<u><u>19,648</u></u>	<u><u>28,344</u></u>

Approved by the trustees on 14 December 2023 and signed on their behalf by

Joanna Powell

Joanna Powell - Trustee



Laura Richards
Godfrey Wilson Limited
Chartered Accountants & Statutory Auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

14 December 2023

Dear Laura

Letter of Representations on the Financial Statements for the Year Ended 30 September 2023

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 8 June 2021, under the Charities Act 2011 for preparing financial statements, in accordance with applicable law.
2. We confirm that all accounting records have been made available to you for the purpose of your examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your examination.
3. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the independent examiner and accounted for and disclosed in accordance with the applicable financial reporting framework.
4. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

Registered Charity No: 1179465
Baas Educational Trust UK
2 Hillcroft, Selsley Road, North Woodchester. Stroud. GL5 5PJ
jojopowell@btinternet.com
07590 991963



5. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
6. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.
7. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
8. We confirm that, having considered our expectations and intentions for the next 12 months and the availability of unrestricted reserves, the charity is a going concern.
9. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
10. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.

Yours sincerely

Joanna Powell

Joanna Powell – Trustee
For and on behalf of the trustees of Baas Educational Trust UK

BAAS EDUCATIONAL TRUST UK

England & Wales - Charity number 1179465

Accounts

Charity no. 1179465

Baas Educational Trust UK
Receipts and Payments Accounts
30 September 2022

Baas Educational Trust UK

Reference and administrative details

For the year ended 30 September 2022

Charity number 1179465

Registered office and operational address Quabbs House
Quabbs Road
Drybrook
Gloucestershire
GL17 9JD

Trustees The trustees who served during the year and up to the date of this report were as follows:

Joanna Powell
Anne Howard
Nigel Williams MBE

Independent examiners Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Baas Educational Trust UK

Report of the trustees

For the year ended 30 September 2022

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and the trust deed.

Structure, governance and management

The Baas Educational Trust UK is a Charitable Incorporated Organisation (CIO), which was registered on 8 August 2018. It is currently managed by 3 trustees; the maximum number of trustees provided for in the Constitution is 5 and the minimum number is 3. New trustees are appointed by a resolution passed at a properly convened meeting of the trustees. Up to 3 trustees may be appointed by Baas Educational Trust, India (“the appointing body”).

Objectives and activities

The object of the Baas Educational Trust UK is the advancement of education of underprivileged children in rural Haryana, India. This is achieved by:

- Raising funds in the UK; and
- Using these funds to support the work of the Baas Educational Trust India (Indian Charity Registration No 312, Book 4 Volume 1325), which runs an English-medium school based in Gairatpur Baas, serving the villages of Baas, Gairatpur Baas and Pandala.

Achievements and performance

As shown in the accounts, this has been a particularly good fundraising year for the CIO. The reported 45% increase in donations was due to the success of the in memoriam fundraising drive mentioned in last year’s report. And the school that the CIO exists to support is going from strength to strength: its academic performance is strong and improving; extra-curricular opportunities, particularly sporting, are excellent; and the school’s facilities continue to grow and improve. The school’s student strength at the beginning of the last academic year was 474 pupils, with an increasing proportion of graduates from the, still very new, 6th form classes going on to higher education or further training. For these students, to achieve such a level of education represents a step change in opportunity and prospects compared to the vast majority of their peers in rural India.

The Chairman of Trustees lives close to the school and regularly visits it; and the Treasurer makes use of her private visits to India to visit the school. These visits are used to check on the ‘ground truth’ behind the reported performance of the school; to gain reassurance that the Baas Educational Trust UK donors’ money is being used correctly and to best effect; to check on standards of safeguarding; and to discuss the long term development of the school. As reported last year, we are satisfied that the governance of the Baas Educational Trust India remains robust and effective; that UK donors’ money is being used effectively and responsibly; and that behavioural and safeguarding standards are satisfactory.

Although, the trustees remain concerned about our ability to continue raise funds on the current scale in the longer term, we are constantly seeking ways to find new donors. It is as yet too early to determine whether these efforts will be sufficient to sustain, or, we hope, increase donations, but this should become clear over the next 3-5 years. As our understanding of the success rate or new fundraising initiatives develops, we will seek to provide realistic projections to the trustees of the Baas Educational Trust India, in order to assist them with their long term planning.

Baas Educational Trust UK

Report of the trustees

For the year ended 30 September 2022

Financial review

The charity raised donations income of £61.4k in the financial year ended 30 September 2022 (2021: £42.1k). The vast majority of the charity's expenditure (93%) is sent directly to Baas Educational Trust, India. The remaining costs relate to UK fundraising fees and running costs. The charity had cash funds at the end of the year of £28.3k.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 31 January 2023 and signed on their behalf by

Joanna Powell

Joanna Powell - Trustee

Independent examiner's report

To the trustees of

Baas Educational Trust UK

I report to the trustees on my examination of the accounts of Baas Educational Trust UK (the CIO) for the year ended 30 September 2022, which are set out on pages 5 to 6.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the 2011 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 CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

Laura May Richards

Date: 31 January 2023

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Baas Educational Trust UK

Receipts and payments account

For the year ended 30 September 2022

	2022	2021
	£	£
Receipts		
Donations and gift aid	<u>61,377</u>	<u>42,182</u>
Total receipts	<u>61,377</u>	<u>42,182</u>
Payments		
Grants payable to Baas Educational Trust	37,328	36,000
Bank fees and transfer charges	171	143
GoCardless and Stripe fees	1,472	1,512
Accountancy	780	720
Consultancy	<u>495</u>	<u>-</u>
Total payments	<u>40,246</u>	<u>38,375</u>
Net receipts	21,131	3,807
Cash funds at 1 October 2021	<u>7,213</u>	<u>3,406</u>
Cash funds at 30 September 2022	<u><u>28,344</u></u>	<u><u>7,213</u></u>

Baas Educational Trust UK

Statement of assets and liabilities

As at 30 September 2022

	2022	2021
	£	£
Cash funds		
Cash at bank and in hand	<u>28,344</u>	<u>7,213</u>
Total cash funds	<u><u>28,344</u></u>	<u><u>7,213</u></u>
Cash funds		
Unrestricted funds:		
General funds	<u>28,344</u>	<u>7,213</u>
Total cash funds	<u><u>28,344</u></u>	<u><u>7,213</u></u>

Approved by the trustees on 31 January 2023 and signed on their behalf by

Joanna Powell

Joanna Powell - Trustee

BAAS EDUCATIONAL TRUST UK

England & Wales - Charity number 1179465

Accounts

Charity no. 1179465

Baas Educational Trust UK
Receipts and Payments Accounts
30 September 2021

Baas Educational Trust UK

Reference and administrative details

For the year ended 30 September 2021

Charity number	1179465
Registered office and operational address	Quabbs House Quabbs Road Drybrook Gloucestershire GL17 9JD
Trustees	The trustees who served during the year and up to the date of this report were as follows: Joanna Powell Anne Howard (appointed 22 April 2021) William Howard MBE (deceased 14 March 2021) Nigel Williams MBE
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Baas Educational Trust UK

Report of the trustees

For the year ended 30 September 2021

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and the trust deed.

Structure, governance and management

The Baas Educational Trust UK is a Charitable Incorporated Organisation (CIO), which was registered on 8 August 2018. It is currently managed by 3 trustees; the maximum number of trustees provided for in the Constitution is 5 and the minimum number is 3. New trustees are appointed by a resolution passed at a properly convened meeting of the trustees. Up to 3 trustees may be appointed by Baas Educational Trust, India (“the appointing body”).

Objectives and activities

The object of the Baas Educational Trust UK is the advancement of education of underprivileged children in rural Haryana, India. This is achieved by:

- Raising funds in the UK; and
- Using these funds to support the work of the Baas Educational Trust India (Indian Charity Registration No 312, Book 4 Volume 1325), which runs an English-medium school based in Gairatpur Baas, serving the villages of Baas, Gairatpur Baas and Pandala.

Achievements and performance

The most significant event for the CIO during the reporting period was the death of Martin Howard MBE on 14 March 2021. As well as being the Chairman of Baas Educational Trust UK, Martin Howard was the founder and Secretary of the Baas Educational Trust India: he was the driving force behind the school; the passion and energy with which he promoted the cause of education for the rural poor in India inspired the CIO’s donors; and his ambition and determination resulted in an English-medium school, with enviable facilities and excellent staff, which provides education to village children from the age of 3 to 18.

Martin Howard and his fellow trustees of the Baas Education Trust India had the foresight to put in place robust governance structures that have ensured that the governance of the School and the Trust remain in good health. Consequently, the mitigating actions of the trustees of CIO have been limited to:

- During a private trip (not funded by the CIO) to India, the Treasurer visited the school from 17 March to 14 April 2021, to check on governance, safeguarding and educational outputs;
- On 22 April 2021, the remaining trustees elected Mrs Annie Howard to be a Trustee and to succeed the late Martin Howard MBE as Chairman of Trustees; and
- An *in memoriam* fundraising drive was begun, which raised a total of £28,000 on top of regular donations.

Despite the disruption caused by the Covid pandemic, the CIO’s fundraising has not been significantly affected and the school has continued to provide excellent education that would otherwise be unattainable for the rural poor in its catchment area: to mitigate the effects of Covid-related closures, the school remained open during the holidays and was able to recoup the ‘lost days’. In addition, the building of 6 new classrooms was undertaken and the new classrooms came into use just after the end of this reporting period, on 30 October 2021.

Baas Educational Trust UK

Report of the trustees

For the year ended 30 September 2021

Despite the current success in raising funds and developing the School, the CIO's trustees are concerned about the long-term sustainability of the current model of raising substantial funds in the UK to support the running and development of the School in India. With Martin Howard's death, the challenge of finding new UK donors has increased significantly: nearly all current UK donors have been inspired to donate as a consequence of being taken by him to visit the school. The risk of a decline in UK donations was recognised during Martin Howard's lifetime and some mitigating steps were taken, including:

- Using major donations to support development, rather than running costs; and
- Increasing the level of fund raising with India.

In conclusion, despite the effects of the pandemic and the death of its Chairman, the CIO has continued to be successful in raising and transferring funds to support the school in rural Haryana. However, the trustees believe that UK donations will decline over time and are seeking to take steps to mitigate the effects of this.

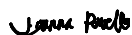
Financial review

The charity raised donations income of £42.1k in the financial year ended 30 September 2021 (2020: £26.8k). The vast majority of the charity's funding (85%) is sent directly to Baas Educational Trust, India. The remaining costs relate to UK fundraising fees and running costs. The charity had cash funds at the end of the year of £7.2k.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 31 January 2022 and signed on their behalf by



Joanna Powell - Trustee

Independent examiner's report

To the trustees of

Baas Educational Trust UK

I report to the trustees on my examination of the accounts of Baas Educational Trust UK (the CIO) for the year ended 30 September 2021, which are set out on pages 5 to 6.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the 2011 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 CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

Laura May Richards

Date: 31 January 2022

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Baas Educational Trust UK

Receipts and payments account

For the year ended 30 September 2021

	2021	2020
	£	£
Receipts		
Donations	<u>42,182</u>	<u>26,882</u>
Total receipts	<u>42,182</u>	<u>26,882</u>
Payments		
Grants payable to Baas Educational Trust	36,000	25,000
Bank fees and transfer charges	143	100
GoCardless and Stripe fees	1,512	1,430
Accountancy	<u>720</u>	<u>660</u>
Total payments	<u>38,375</u>	<u>27,190</u>
Net receipts / (payments)	3,807	(308)
Cash funds at 1 October 2020	<u>3,406</u>	<u>3,714</u>
Cash funds at 30 September 2021	<u><u>7,213</u></u>	<u><u>3,406</u></u>

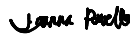
Baas Educational Trust UK

Statement of assets and liabilities

As at 30 September 2021

	2021	2020
	£	£
Cash funds		
Cash at bank and in hand	<u>7,213</u>	<u>3,406</u>
Total cash funds	<u><u>7,213</u></u>	<u><u>3,406</u></u>
Cash funds		
Unrestricted funds:		
General funds	<u>7,213</u>	<u>3,406</u>
Total cash funds	<u><u>7,213</u></u>	<u><u>3,406</u></u>

Approved by the trustees on 31 January 2022 and signed on their behalf by



Joanna Powell - Trustee