

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	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <p>Anne Howard (deceased August 2023) Joanna Powell Nigel Williams MBE</p>
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	-
Total receipts	41,955	61,377
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
Total payments	50,651	40,246
Net receipts / (payments)	(8,696)	21,131
Cash funds at 1 October 2022	28,344	7,213
Cash funds at 30 September 2023	19,648	28,344

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>19,648</u>	<u>28,344</u>
 Cash funds		
Unrestricted funds:		
General funds	<u>19,648</u>	<u>28,344</u>
Total cash funds	<u>19,648</u>	<u>28,344</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