

THE WYE AND BROOK INDIA TRUST

England & Wales · Charity number 288217

Details

Status Registered

Legal form Other

Registered 1983-12-08

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

Contact

Address 28 Oxenturn Road
Wye
Ashford
TN25 5BE

Phone 07825041496

Email wandbit@aol.com

Website www.wandbit.org

Activities

Objects: THE ADVANCEMENT OF EDUCATION IN DELHI AND THOSE PARTS OF INDIA ADJOINING OR ADJACENT TO DELHI.

Activities: The charity exists for raising and transferring money to support the education of children of the poor and disadvantaged people of Delhi, India, and those parts adjoining or adjacent to Delhi.

Classification

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

Geography

- **Area of benefit:** THOSE PARTS OF INDIA ADJOININ OR ADJACENT TO DELHI
- India

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£30,764	£30,803	-	-
2023-12-31	£34,725	£35,897	-	-
2022-12-31	£32,382	£33,165	-	-
2021-12-31	£40,903	£40,952	-	-
2020-12-31	£27,681	£26,857	-	-

Trustees

Name	Role	Appointed
PROFESSOR Nigel David Poole	Chair	
Adrian John Anthony Stead		2026-03-03
Dr ALISON POOLE		2013-09-27
Howard Critchley		2017-04-06
Jane Margaret Granville Arnott		2025-02-26
PROFESSOR CALLY ROPER		2016-08-16
PROFESSOR NICOLAS JOHN RUSSELL		
ROSIE CLIFFORD		2016-08-16
Vaughan Paul Redfern		2020-06-08

THE WYE AND BROOK INDIA TRUST

England & Wales - Charity number 288217

Accounts

WYE and BROOK INDIA TRUST
(Registered Charity No 288217)

Report and Accounts

year ended 31 December 2024



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THE WYE AND BROOK INDIA TRUST
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024

ADDRESS FOR CORRESPONDENCE	28 Oxenturn Road Wye Ashford Kent TN25 5BE
GOVERNING DOCUMENT	Declaration of Trust dated 9 November 1983
CHARITY REGISTRATION NUMBER	288217
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Mrs Wendy Callaghan (resigned 17 October 2024) Mrs Rosie Clifford Mr Howard Critchley Rev Linda Cross Dr Alison Poole (Treasurer) Prof Nigel Poole (Chair) Mr Vaughan Redfern Prof Cally Roper Prof Nicholas Russell (Vice-Chair)
INDEPENDENT EXAMINER	Sarah Crispin ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

Trustees Annual Report 2024

Reference and administrative information

Trustees:	As on page 3
Non-voting Members	Mr Ewan Michie (term completed 20 June) Ms Chloë Baxter (re-invited 20 June)
Contact:	Prof Nigel Poole 28 Oxenturn Road, Wye, Kent TN25 5BE
Email:	wandbit@aol.com
Website:	www.wandbit.org
Bankers:	Lloyds Bank
Independent examiner:	Stewardship Services (UKET) Limited 1 Lamb's Passage London EC1Y 8AB

Introduction

The trustees of the Wye and Brook India Trust present their annual report and accounts for the year ended 31 December 2024 and confirm that they comply with the requirements of the Charities Act 1993, as amended by the Charities Act 2006, and the trust deed dated 9 November 1983, as amended by resolution of the trustees on 28 March 2014 using the limited powers given under the statutory power of s280 of the Charities Act 2011.

The Wye and Brook India Trust is a registered charity, number 288217, registered under a declaration of trust dated 9 November 1983, amended 28 March 2014. All trustees give of their time freely and receive no remuneration.

Here we report activities, income and expenditure for the year 2024.

Objectives and activities for the public benefit

This is a report of the activities undertaken in 2024 by the Trust to further its charitable purpose for the public benefit, which is solely for raising and transferring money to support the education of children of the poor and disadvantaged people of Delhi, India, and those parts adjoining or adjacent to Delhi.

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and the transfer of funds for the year.

The Trust sends money to support the education of children provided by schools in Delhi run by the Christian Foundation of the Delhi Brotherhood Society ('the Brotherhood'). The ultimate aim is empowerment of disadvantaged individuals and families through education. The two main schools are in the districts of Seemapuri and Shahid Nagar on the eastern outskirts of the city, and educate both boys and girls, from about 5 to 18 years of age, without regard to their religious affiliation. Donors to the Trust include churches as well as individuals, many of whom have an historical connection with the Brotherhood. Some individual and corporate donors choose to sponsor children whose families are selected by the Brotherhood according to need. Such sponsors are informed that a gift equivalent to '£10 per month covers the cost of uniform, books and school fees for one child for one year' (2024 costs).

The trustees run fundraising activities, specifically an annual Coffee Morning in May at the Church of St Gregory and St Martin at Wye, Kent, and a stall at the Wye Christmas Street Party in December. Trustees also undertake other occasional fundraising and publicity initiatives.

Governance and management

Responsibility for setting policy and for making operating decisions rests with the trustees who meet regularly to monitor the activities of the charity and to approve the Trustees Annual Report and accounts. The Treasurer makes a monthly report to all trustees. The Treasurer and at least one other authorised trustee, of whom there are two, make the financial transfers to Delhi.

Funds are remitted to Delhi normally four times a year to assist the Brotherhood with cash flow, and to minimise banking charges for foreign transfers. Our reserves policy is for the charity to hold unrestricted cash of no less than £1000 (which approximately covers one year's unrestricted UK expenditure on administration) so that the charity can continue to operate should income and/or expenditure vary adversely. The charity treats Gift Aid repayments on income from donors who sponsor a child as restricted although some donors give more than £100 per child. These donations above £100 per child are treated as unrestricted funds. Because Trustees' activities raise more than the funds necessary to cover all administrative expenses, we have hitherto been able to assure that 100% of donor funds is remitted to Delhi.

Trustees maintain regular contact with Delhi by email. Usually once a year, a member of the Brotherhood visits supporters in the UK, including a stay of 2–4 days in Wye, when all the trustees have an opportunity to meet him and receive a news report. Whenever possible, an opportunity is given to the visitor from India to address the congregation during Sunday worship in Wye and/or Brook, and sometimes to visit other supporting churches. Trustees make occasional visits to the work of the Brotherhood in Delhi at their own expense.

Financial controls

The charity reviewed financial controls during 2024 and sought appropriate reporting information from the beneficiary organisation, the Delhi Brotherhood Society.

Risk management

The charity has a risk register which is considered at each meeting and updated when necessary. Trustees are satisfied that the charity's risk management policy and procedures adequately address the risks to the charity arising from its activities and where it operates.

Safeguarding and data protection

In consultation with beneficiaries in Delhi and with external advice from within the UK, trustees have developed a safeguarding policy. Comprehended within the data and safeguarding policies are provisions to protect personally identifiable information of children and other persons connected with the schools in Delhi, and also to protect donors in the UK.

The charity does not have employees, and no trustees or volunteers are in roles that are normally eligible for a standard, enhanced or enhanced with barred lists DBS check (<https://www.ucheck.co.uk/dbs-checks-for-charities/>). In the event that a trustee should visit the beneficiaries in Delhi, then an appropriate Disclosure and Barring Service check is required.

Achievements and performance during 2024

In 2024 trustees held 'in person' meetings on four occasions. All officers were re-elected at the Annual General Meeting on 20 June and those Trustees fulfilling their term of three years were re-elected.

Total receipts were £30,764. Income from sponsors and other donors totalled £21,744. Income from Gift Aid was £3,053. Total income from various fundraising activities was £3,073 with £854 from local cash collection boxes.

Income was received from legacies totalling £2,000.

The fee for examination of the accounts was £570. Other administrative expenses totalled £233.

Total expenses were £803.

Four transfers were made to Delhi, for a total of £30,000. At the year-end (December 2024), the charity held unrestricted cash of £522 and restricted cash of £114, in addition to the reserve of £1,000.

Please see the Receipts and Payments Account (page 8) for full details of income and expenditure.

Activities

At the traditional Coffee Morning in May there was an open-air sale of plants, cakes and preserves, crafts, a coffee bar and a manned publicity display. A sum of £1,951 was raised. Another successful stall was held at the Wye Christmas Street Party, raising £700. Raffles during the year raised £422. The Street Party is primarily an activity for community engagement during which the profile of the charity is raised. Income was also derived from sales of soft toys, craft items, savoury food and biscuits.

The public profile of the charity and the significance of the work in Delhi was maintained through publications on the website and in the local Parish magazine, and regular news sent to donors.

Some supporting churches continued to face straightened circumstances in terms of regular income and curtailment of their fundraising activities, while others were able to resume giving. Trustees are aware that we have lost some elderly donors and a reduction in the level of support has been noted, since the number of new donors has not ensured full replacement.

Visit from Delhi

During July we received a visit from the Head of the Delhi Brotherhood who spent six days in Wye and Brook and the area, meeting current supporters and local church gatherings, prospective new supporters, and the primary school in the village of Brook. The visit was celebrated in an informal business meeting with trustees. These events were much appreciated and served to strengthen contacts after the travel and health restrictions that had been imposed during and after COVID. No visit by trustees to Delhi was made during 2024.

Independent examination

Charity law requires the preparation of financial statements for each accounting year which record the receipts and payments of the charity. We report that we are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities. Once again, we have employed an independent organisation, Stewardship, to undertake the independent examination of our 2024 accounts. Through Stewardship we benefit from current professional advice on charity management and trustee training. The fee for Stewardship's independent examination appears as a liability in the 2024 accounts.

This report was approved by the trustees and signed on their behalf by:

Nigel Poole

Nigel Poole (May 9, 2025 13:02 GMT+1)

Nigel Poole (Chairman)

May 9, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE WYE AND BROOK INDIA TRUST

I report to the trustees on my examination of the accounts of The Wye and Brook India Trust ('the charity') for the year ended 31 December 2024 on pages 8 to 11 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 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 accordance with section 130 of the 2011 Act; or
2. 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.

Sarah Crispin

Sarah Crispin (May 19, 2025 14:17 GMT+1)

Sarah Crispin ACA

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: May 19, 2025

THE WYE AND BROOK INDIA TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER

	2024					2023
	Notes	Unrestricted Funds		Restricted Funds	2024	
		General Funds	Designated Funds			
	£	£	£	£	£	
Income receipts						
Donations		14,893		6,851	21,744	24,008
Gift aid receipts		1,932		1,122	3,053	3,464
Legacies		2,000		-	2,000	3,000
Income from trustee fundraising		3,073		-	3,073	3,811
Collection boxes - GASDS		854		-	854	424
Other		39		-	39	18
Total receipts		22,791	-	7,973	30,764	34,725
Payments						
Payments in relation to charitable activities undertaken directly	2	803		-	803	897
Grants paid in relation to charitable activities undertaken by others	3	22,085		7,915	30,000	35,000
Total payments		22,888	-	7,915	30,803	35,897
Net of receipts / (payments) before transfers		- 97		58	39	- 1,172
Transfers between funds	5	-		-	-	-
Net movement in funds		- 97	-	58	39	- 1,172
Cash funds as at last year end		1,620		56	1,675	2,847
Cash funds at this year end	A	1,523	-	114	1,636	1,675

The notes on pages 10-11 form part of these accounts.

THE WYE AND BROOK INDIA TRUST
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds		Restricted funds	2024	2023
		General funds	Designated funds			
		£	£	£	£	£
A Cash funds						
Cash at bank with immediate access: Account 1		522	-	114	636	675
Cash at bank with immediate access: Account 2		1,000	-	-	1,000	1,000
		<u>1,522</u>	<u>-</u>	<u>114</u>	<u>1,636</u>	<u>1,675</u>
B Other monetary assets						
Gift aid due to charity		3,561	-	209	3,769	3,052
Other debtors		-	-	-	-	-
		<u>3,561</u>	<u>-</u>	<u>209</u>	<u>3,769</u>	<u>3,052</u>
C Liabilities						
Falling due within one year						
Fee for Independent Examination		594	-	-	594	552
		<u>594</u>	<u>-</u>	<u>-</u>	<u>594</u>	<u>552</u>

The accounts were approved by the trustees and signed on their behalf

by Nigel Poole date May 9, 2025
Nigel Poole (May 9, 2025 13:02 GMT+1)

NIGEL POOLE

The notes on pages 10-11 form part of these accounts.

THE WYE AND BROOK INDIA TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>			Total 2024	Total 2023
	General funds £	Designated funds £	Restricted Funds £		
2 Payments in relation to charitable activities undertaken directly					
Independent examination	570	-	-	570	552
Office costs (eg stationery, website registration, fundraising costs)	233	-	-	233	345
	<u>803</u>	<u>-</u>	<u>-</u>	<u>803</u>	<u>897</u>
3 Grants paid in relation to charitable activities undertaken by others					
Grants for:					
Education by Delhi Brotherhood Society	22,085		7,915	30,000	35,000
	<u>22,085</u>	<u>-</u>	<u>7,915</u>	<u>30,000</u>	<u>35,000</u>

THE WYE AND BROOK INDIA TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4 Transactions with related parties

The trust has no employees and no remuneration was paid to any trustee or person connected to them.

5 Movement of funds

	Balance at 31-Dec-23 £	Receipts £	-	Payments £	-	Transfers £	Balance at 31-Dec-24 £
General funds	1,620	22,791	-	22,888	-	-	1,523
Designated funds	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<u>1,620</u>	<u>22,791</u>	<u>-</u>	<u>22,888</u>	<u>-</u>	<u>-</u>	<u>1,523</u>
Restricted funds sponsorship	56	7,973	-	7,915	-	-	114
	-	-	-	-	-	-	-
	<u>56</u>	<u>7,973</u>	<u>-</u>	<u>7,915</u>	<u>-</u>	<u>-</u>	<u>114</u>
Total funds	<u>1,676</u>	<u>30,764</u>	<u>-</u>	<u>30,803</u>	<u>-</u>	<u>-</u>	<u>3,160</u>

THE WYE AND BROOK INDIA TRUST

England & Wales - Charity number 288217

Accounts

WYE and BROOK INDIA TRUST

(Registered Charity No 288217)

Report and Accounts



year ended 31 December 2023

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THE WYE AND BROOK INDIA TRUST
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

ADDRESS FOR CORRESPONDENCE	28 Oxenturn Road Wye Ashford Kent TN25 5BE
Email	wandbit@aol.com
Website	www.wandbit.org
GOVERNING DOCUMENT	Declaration of Trust dated 9 November 1983 as amended by resolution March 2014
CHARITY REGISTRATION NUMBER	288217
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Mrs Wendy Callaghan Mrs Rosie Clifford Mr Howard Critchley Rev Linda Cross Dr Alison Poole (Treasurer) Prof Nigel Poole (Chair) Mr Vaughan Redfern Prof Cally Roper Prof Nicholas Russell (Vice-Chair)
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

Trustees Annual Report 2023

Introduction

The trustees of the Wye and Brook India Trust present their annual report and accounts for the year ended 31 December 2023 and confirm that they comply with the requirements of the Charities Act 1993, as amended by the Charities Act 2006, and the trust deed dated 9 November 1983, as amended by resolution of the trustees on 28 March 2014 using the limited powers given under the statutory power of s280 of the Charities Act 2011.

The Wye and Brook India Trust is a registered charity, number 288217, registered under a declaration of trust dated 9 November 1983, amended 28 March 2014. The Trust was founded in 1978 after the first of many visits to India by the late Canon David Marriott while he was Vicar of the Parishes of Wye and Brook in Kent. All trustees give of their time freely and receive no remuneration.

Here we report activities, income and expenditure for the year 2023.

Objectives and activities for the public benefit

This is a report of the activities undertaken in 2023 by the Trust to further its charitable purpose for the public benefit, which is solely for raising and transferring money to support the education of children of the poor and disadvantaged people of Delhi, India, and those parts adjoining or adjacent to Delhi.

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and transfer of funds for the year.

The Trust channels money to support the education of children provided by schools in Delhi run by the Christian Foundation of the Delhi Brotherhood Society ('the Brotherhood'). The ultimate aim is empowerment of disadvantaged individuals and families through education. The two main schools are in the slum districts of Seemapuri and Shahid Nagar on the eastern outskirts of the city, and educate both boys and girls, from about 5 to 18 years of age, without regard to their religious affiliation. St John's Vocational College offers training to students with primary education from the age of 14 years. The Brotherhood also provide informal education during afternoon sessions at Shahid Nagar for children who were not admitted to school at the right age or who have discontinued, focusing on literacy and arithmetic, and educational events like games, and competitions in writing and recitation.

Donors to the Trust include churches as well as individuals, many of whom have an historical connection with the Brotherhood. Some individual and corporate donors choose to sponsor children whose families are selected by the Brotherhood according to need. Such sponsors are informed that an annual gift of '£10 per month covers the cost of uniform, books and school fees for one child for one year'.

The trustees run fundraising activities, specifically an annual Coffee Morning in May at the Church of St Gregory and St Martin at Wye, Kent, and a stall at the Wye Christmas Street Party in December. Trustees also undertake occasional fundraising and publicity initiatives.

Governance and management

Responsibility for setting policy and for making operating decisions rests with the trustees who meet regularly to monitor the activities of the charity and to approve the Trustees Annual Report and accounts. The Treasurer makes a monthly report to all trustees. The Treasurer and at least one other authorised trustee, of whom there are two, make the financial transfers to Delhi.

Funds are remitted to Delhi normally four times a year to assist the Brotherhood with cash flow, and to minimise banking charges for foreign transfers. Our reserves policy is for the charity to hold unrestricted cash of no less than £1000 (which approximately covers one year's unrestricted UK expenditure on administration) so that the charity can continue to operate should income and/or expenditure vary adversely. The charity treats Gift Aid repayments on income from donors who sponsor a child as restricted although some donors give more than £100 per child. These donations above £100 per child are treated as unrestricted funds. Because trustees' activities raise more than the funds necessary to cover all administrative expenses, we are able to assure that 100% of donor funds is remitted to Delhi.

Trustees maintain regular contact with Delhi by email. Usually once a year, a member of the Brotherhood visits supporters in the UK, including a stay of 2–4 days in Wye, when all the trustees have an opportunity to meet him and receive a news report. Whenever possible, an opportunity is given to the visitor from India to address the congregation during Sunday worship in Wye and/or Brook, and sometimes to visit other supporting churches. Trustees make occasional visits to the work of the Brotherhood in Delhi at their own expense.

Financial controls

The charity reviewed financial controls during 2023 and sought appropriate reporting information from the beneficiary organisation, the Delhi Brotherhood Society.

Risk management

The charity has a risk register which is considered at each meeting and updated when necessary. Trustees are satisfied that the charity's risk management policy and procedures adequately address the risks to the charity arising from its activities and where it operates.

Safeguarding and data protection

In consultation with beneficiaries in Delhi and with external advice from within the UK, trustees have developed a safeguarding policy which is evolving with experience and as the regulatory context changes. Comprehended within the data and safeguarding policies are new provisions formulated to protect personally identifiable information of children and other persons connected with the schools in Delhi.

Within the agreed structures, the Brotherhood in Delhi send Annual Reports to the trustees which must record if there have been any Serious Incidents, while also sending safeguarding reports before each of the quarterly financial transfers.

The charity does not have employees, and no trustees or volunteers are in roles that are normally eligible for a standard, enhanced or enhanced with barred lists DBS check (<https://www.ucheck.co.uk/dbs-checks-for-charities/>). In the event that a trustee should visit the beneficiaries in Delhi, then an appropriate Disclosure and Barring Service check is required.

Achievements and performance during 2023

In 2023 trustees held 'in person' meetings on four occasions. All officers were re-elected at the Annual General Meeting on 19 October and those trustees fulfilling their term of three years were re-elected.

Total receipts were £34,725. Income from sponsors and other donors totalled £24,008. Income from Gift Aid was £3464. Total income from various fundraising activities was £3811 with £424 from local cash collection boxes. No 'agent' income was received in 2023.

Income was received from legacies totalling £3000.

The fee for examination of the accounts was £552. Other administrative expenses totalled £345. Total expenses were £897.

Four transfers were made to Delhi, for a total of £35,000. At the year-end (December 2023), the charity held unrestricted cash of £619 and restricted cash of £56, in addition to the reserve of £1,000.

Please see the Receipts and Payments Account (page 9) for full details of income and expenditure.

Activities

At the traditional 'Coffee Morning' in May there was an open-air sale of plants, cakes and preserves, crafts, a coffee bar and a manned publicity display. A record sum of £2503 was raised. Another successful stall was held at the December Wye Christmas Street Party, raising £703. Raffles during the year raised £605. The Street Party is primarily an activity for community engagement during which the profile of the charity is raised. Income was also derived from sales of soft toys, craft items, savoury food and biscuits, and raffles.

The public profile of the charity and the significance of the work in Delhi was maintained through publications on the website and in the local Parish magazine, and regular news sent to donors. These activities served to gather extra donations and attract new regular donors.

Some supporting churches continued to face straightened circumstances in terms of regular income and curtailment of their fundraising activities, while others were able to resume giving. Trustees are aware that we have lost some elderly donors and a reduction in the level of support has been noted, since the number of new donors has not ensured full replacement

Visit to Delhi

No visit from Delhi was possible during 2023.

The Chairman and Treasurer were able to make a brief visit to the Brotherhood in Delhi during February, during which the safeguarding policies of the Trust with regard to the Brotherhood schools were updated.

Independent examination

Charity law requires the preparation of financial statements for each accounting year which record the receipts and payments of the charity. We report that we are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities. Once again, we have employed an independent organisation, Stewardship, to undertake the independent examination of our 2023 accounts. Through Stewardship we benefit from current professional advice on charity management and trustee training. The fee for Stewardship's independent examination appears as a liability in the 2023 accounts.

This report was approved by the trustees and signed on their behalf by:

Signed by

Nigel Poole (Chairman)

Date 9 May 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE WYE AND BROOK INDIA TRUST

I report to the trustees on my examination of the accounts of The Wye and Brook India Trust ('the charity') for the year ended 31 December 2023 on pages 9 to 11 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 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 accordance with section 130 of the 2011 Act; or
2. 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.

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 10 May 2024

THE WYE AND BROOK INDIA TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds			Total 2023	Total 2022
	General Funds	Designated Funds	Restricted Funds		
Notes	£	£	£	£	£
Income receipts					
Donations	17,277	-	6,731	24,008	22,111
Gift aid receipts	2,212	-	1,252	3,464	6,052
Legacies	3,000	-	-	3,000	591
Income from trustee fundraising	3,811	-	-	3,811	3,133
Collection boxes	424	-	-	424	495
Other	18	-	-	18	-
Total receipts	26,742	-	7,983	34,725	32,382
Payments					
Payments in relation to charitable activities undertaken directly	2 897	-	-	897	665
Grants paid in relation to charitable activities undertaken by	3 26,817	-	8,183	35,000	32,500
Total payments	27,714	-	8,183	35,897	33,165
Net of receipts / (payments) before transfers	- 972	-	- 200	- 1,172	- 783
Transfers between funds	5 -	-	-	-	-
Net movement in funds	- 972	-	- 200	- 1,172	- 783
Cash funds as at last year end	2,592		256	2,847	3,630
Cash funds at this year end	A 1,620	-	56	1,675	2,847

The notes on page 11 form part of these accounts.

THE WYE AND BROOK INDIA TRUST
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

Notes	<u>Unrestricted Funds</u>			Total 2023	Total 2022
	General funds £	Designated funds £	Restricted funds £		
A Cash funds					
Cash at bank with immediate access: Account 1	619	-	56	675	1,848
Cash at bank with immediate access: Account 2	1,000	-		1,000	1,000
	<u>1,619</u>	<u>-</u>	<u>56</u>	<u>1,675</u>	<u>2,848</u>
B Other monetary assets					
Gift aid due to charity	1,930	-	1,122	3,052	3,464
Other debtors	-	-	-	-	-
	<u>1,930</u>	<u>-</u>	<u>1,122</u>	<u>3,052</u>	<u>3,464</u>
C Liabilities					
Falling due within one year					
Fee for Independent Examination	552	-	-	552	552
	<u>552</u>	<u>-</u>	<u>-</u>	<u>552</u>	<u>552</u>

The accounts were approved by the trustees and signed on their behalf

by **NIGEL POOLE** date 9 May 2024

The notes on page 11 form part of these accounts.

THE WYE AND BROOK INDIA TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2,023	Total 2022
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Independent examination	552	-	-	552	552
Office costs (eg stationery, website registration, fundraising costs, bank charges)	345	-	-	345	113
	<u>897</u>	<u>-</u>	<u>-</u>	<u>897</u>	<u>665</u>
3 Grants paid in relation to charitable activities undertaken by others					
Grants for:					
Education by Delhi Brotherhood Society	26,817	-	8,183	35,000	32,500
	<u>26,817</u>	<u>-</u>	<u>8,183</u>	<u>35,000</u>	<u>32,500</u>

4 Transactions with related parties

The trust has no employees and no remuneration was paid to any trustee or person connected to them.

5 Movement of funds

	Balance at 31 Dec 2022	Receipts	Payments	Transfers	Balance at 31 Dec 2023
	£	£	£	£	£
General funds	2,592	26,742	- 27,714	-	1,620
Designated funds	-	-	-	-	-
	<u>2,592</u>	<u>26,742</u>	<u>- 27,714</u>	<u>-</u>	<u>1,620</u>
Restricted funds					
Sponsorship	256	7,983	- 8,183	-	56
	<u>256</u>	<u>7,983</u>	<u>- 8,183</u>	<u>-</u>	<u>56</u>
Total funds	<u>2,848</u>	<u>34,725</u>	<u>- 35,897</u>	<u>-</u>	<u>1,676</u>

THE WYE AND BROOK INDIA TRUST

England & Wales - Charity number 288217

Accounts

WYE and BROOK INDIA TRUST

(Registered Charity No 288217)

Report and Accounts



year ended 31 December 2022

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THE WYE AND BROOK INDIA TRUST
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

ADDRESS FOR CORRESPONDENCE	28 Oxenturn Road Wye Ashford Kent TN25 5BE
GOVERNING DOCUMENT	Declaration of Trust dated 9 November 1983 as amended by resolution March 2014
CHARITY REGISTRATION NUMBER	288217
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Mrs Wendy Callaghan Mrs Rosie Clifford Mr Howard Critchley Rev Linda Cross Dr Alison Poole (Treasurer) Prof Nigel Poole (Chair) Mr Vaughan Redfern Prof Cally Roper Prof Nicholas Russell (Vice-Chair)
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

Trustees Annual Report

Introduction

The trustees of the Wye and Brook India Trust present their annual report and accounts for the year ended 31 December 2022 and confirm that they comply with the requirements of the Charities Act 1993, as amended by the Charities Act 2006, and the trust deed dated 9 November 1983, as amended by resolution of the trustees on 28 March 2014 using the limited powers given under the statutory power of s280 of the Charities Act 2011.

The Wye and Brook India Trust is a registered charity, number 288217, registered under a declaration of trust dated 9 November 1983, amended 28 March 2014. The Trust was founded in 1978 after the first of many visits to India by the late Canon David Marriott while he was Vicar of the Parishes of Wye and Brook in Kent. All trustees give of their time freely and receive no remuneration.

Here we report activities, income and expenditure for the year 2022, noting that:

- all income was raised from the public
- in addition to the UK, the charity operated in India, which is the only other country where expenditure was made, and carried out its purposes by making grants to support schools which educate children in the poorer parts of East Delhi
- overseas expenditure was made by online payments using the regulated banking system, expenditure for which there are monitoring controls in the UK and in India
- the charity did not receive income from contracts or grants from central government or a local authority
- the charity does not work with a professional fundraiser or commercial participator
- the charity received a total of £100 from outside of the UK, the source being an individual resident in New Zealand
- the charity does not have a trading subsidiary
- no trustees received remuneration and benefits
- the charity has no employees
- there were no serious incidents to report to the Charity Commission
- in addition to financial reports, conflicts of interest, risk management and safeguarding are standing items on the agendas of regular meetings of trustees
- other policies, including those on data and reserves, are updated periodically

Objectives and activities for the public benefit

This is a report of the activities undertaken in 2022 by the Trust to further its charitable purpose for the public benefit, which is solely for raising and transferring money to support the education of children of the poor and disadvantaged people of Delhi, India, and those parts adjoining or adjacent to Delhi.

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and transfer of funds for the year.

The Trust channels money to support the education of children provided by schools in Delhi run by the Christian Foundation of the Delhi Brotherhood Society ('the Brotherhood'). The ultimate aim is empowerment of disadvantaged individuals and families through education. The two main schools

are in the slum districts of Seemapuri and Shahid Nagar on the eastern outskirts of the city, and educate both boys and girls, from about 5 to 18 years of age, without regard to their religious affiliation. St John's Vocational College offers training to students with primary education from the age of 14 years. The Brotherhood also provide informal education during afternoon sessions at Shahid Nagar for children who were not admitted to school at the right age or who have discontinued, focusing on literacy and arithmetic, and educational events like games, and competitions in writing and recitation.

Donors to the Trust include churches as well as individuals, many of whom have an historical connection with the Brotherhood. Some individual and corporate donors choose to sponsor children whose families are selected by the Brotherhood according to need. Such sponsors are informed that an annual gift of '£9 per month or about £100 covers the cost of uniform, books and school fees for one child for one year'.

The trustees run fundraising activities, specifically an annual Coffee Morning in May at the Church of St Gregory and St Martin at Wye, Kent, and a stall at the Wye Christmas Street Party in December. Trustees also undertake occasional fundraising and publicity initiatives.

Governance and management

Responsibility for setting policy and for making operating decisions rests with the trustees who meet regularly to monitor the activities of the charity and to approve the Trustees Annual Report and accounts. The Treasurer makes a monthly report to all trustees. The Treasurer and at least one other authorised trustee, of whom there are two, make the financial transfers to Delhi.

Funds are remitted to Delhi normally four times a year to assist the Brotherhood with cash flow, and to minimise banking charges for foreign transfers. Our reserves policy is for the charity to hold unrestricted cash of no less than £1000 (which approximately covers one year's unrestricted UK expenditure on administration) so that the charity can continue to operate should income and/or expenditure vary adversely. The charity treats Gift Aid repayments on income from donors who sponsor a child as restricted although some donors give more than £100 per child. These donations above £100 per child are treated as unrestricted funds. Because Trustees' activities raise more than funds necessary to cover all administrative expenses, we are able to assure that 100% of donor funds is remitted to Delhi.

Trustees maintain regular contact with Delhi by email. Usually once a year, a member of the Brotherhood visits supporters in the UK, including a stay of 2–4 days in Wye, when all the trustees have an opportunity to meet him and receive a news report. Whenever possible, an opportunity is given to the visitor from India to address the congregation during Sunday worship in Wye and/or Brook, and sometimes to visit other supporting churches. Trustees make occasional visits to the work of the Brotherhood in Delhi at their own expense.

Financial controls

The charity reviewed financial controls during 2022 and sought appropriate reporting information from the beneficiary organisation, the Delhi Brotherhood Society.

Risk management

The charity has a risk register which is considered at each meeting and updated when necessary. Trustees are satisfied that the charity's risk management policy and procedures adequately address the risks to the charity arising from its activities and where it operates.

Safeguarding and data protection

In consultation with beneficiaries in Delhi and with external advice from within the UK, trustees have developed a safeguarding policy which is evolving with experience and as the regulatory context changes. Comprehended within the data and safeguarding policies are new provisions formulated to protect personally identifiable information of children and other persons connected with the schools in Delhi.

The charity does not have employees, and no trustees or volunteers are in roles that are normally eligible for a standard, enhanced or enhanced with barred lists DBS check (<https://www.ucheck.co.uk/dbs-checks-for-charities/>). In the event that a trustee should visit the beneficiaries in Delhi, then an appropriate Disclosure and Barring Service check is required.

Achievements and performance during 2022

In 2022 trustees met formally on four occasions. Post-COVID restrictions, meetings were held in person. All officers were re-elected at the Annual General Meeting on 10 June.

Total receipts were £32,382. Income from sponsors and other donors totalled £22,111. Income from Gift Aid was £6,052. Total income from various fundraising activities was £3,133 with £495 from local cash collection boxes.

Other administrative expenses totalled £113. The fee for examination of the accounts was £552. Total expenses were £665.

Four transfers were made to Delhi, for a total of £32,500. At the year-end (2022), the charity held unrestricted cash of £1,591 excluding the reserve of £1,000.

Please see the Receipts and Payments Account (page 8) for full details of income and expenditure.

Activities

Post-COVID, the traditional May 'Coffee Morning' was fully reinstated with the open-air sale of plants, cakes and preserves, a coffee bar and a manned publicity display. A successful stall was held at the December Wye Christmas Street Party. The Street Party is primarily an activity for community engagement during which the profile of the charity is raised. Income was also derived from sales of soft toys, craft items, savoury food and biscuits, and raffles. Following the successful event in 2021, a fundraising on-line quiz was held during the year and was much appreciated by those who took part.

The public profile of the charity and the significance of the work in Delhi was maintained through publications on the website and in the local Parish magazine, and regular news sent to donors. These activities served to gather extra donations and attract new regular donors.

Some supporting churches continued to face straightened circumstances in terms of regular income and curtailment of their fundraising activities. Trustees are aware that many donors are ageing and a reduction in the level of support has been noted. New donors have been added but not at a rate that ensures full replacement.

Visit to Delhi

No visit from Delhi was possible during 2022.

The Chairman and Treasurer were able to make a visit to the Brotherhood in Delhi during September. All classes in the schools at Seemapuri and Shahid Nagar welcomed the visitors who were treated to presentations of their work. They also visited Brotherhood projects that are being developed to assist the progression towards sustainable financing of the work of the Brotherhood.

An essential purpose of the visit was to review safeguarding policies of both the Trust and the Brotherhood schools, and ensure mutual understanding and policy coherence. The Chairman and Treasurer were able to meet the teachers at the secondary school and hold a meeting with the Child Protection Committee, made up of school staff and representatives of the local community. Teachers expressed enthusiasm for our vision to see pupils of the Brotherhood Schools enter tertiary education. New procedures for financial and safeguarding reporting were agreed with the Brothers, including a new format for the Annual Report on Serious Incidents.

Independent examination

Charity law requires the preparation of financial statements for each accounting year which record the receipts and payments of the charity. We report that we are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities. Once again we have employed an independent organisation, Stewardship, to undertake the independent examination of our 2022 accounts. Through Stewardship we benefit from current professional advice on charity management and trustee training. The fee for Stewardship's independent examination appears as a liability in the 2022 accounts.

This report was approved by the trustees and signed on their behalf by:

Nigel Poole (Chairman)

Date Tuesday 4 April 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE WYE AND BROOK INDIA TRUST

I report to the trustees on my examination of the accounts of The Wye and Brook India Trust ('the charity') for the year ended 31 December 2022 on pages 9 to 11 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 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 accordance with section 130 of the 2011 Act; or
2. 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.

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 05 April 2023

THE WYE AND BROOK INDIA TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds		Restricted Funds	Total 2022	Total 2021
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Donations		15,514	-	6,597	22,111	34,382
Gift aid receipts		4,830	-	1,221	6,052	3,397
Legacies		591	-	-	591	-
Income from trustee fundraising		3,133	-	-	3,133	2,681
Collection boxes		495	-	-	495	442
Other		-	-	-	-	1
Total receipts		24,564	-	7,818	32,382	40,903
Payments						
Payments in relation to charitable activities undertaken directly	2	665	-	-	665	952
Grants paid in relation to charitable activities undertaken by	3	24,689	-	7,811	32,500	40,000
Total payments		25,354	-	7,811	33,165	40,952
Net of receipts / (payments) before transfers		- 790	-	7	783	- 49
Transfers between funds	5	-	-	-	-	-
Net movement in funds		- 790	-	7	783	- 49
Cash funds as at last year end		3,381	-	249	3,630	3,679
Cash funds at this year end	A	2,591	-	256	2,847	3,630

The notes on page 11 form part of these accounts.

THE WYE AND BROOK INDIA TRUST
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds		Restricted funds	Total 2022	Total 2021
		General funds	Designated funds			
		£	£	£		
A Cash funds						
Cash at bank with immediate access: Account 1		1,592	-	256	1,848	2,630
Cash at bank with immediate access: Account 2		1,000	-	-	1,000	1,000
		<u>2,592</u>	<u>-</u>	<u>256</u>	<u>2,848</u>	<u>3,630</u>
B Other monetary assets						
Gift aid due to charity		2,338	-	1,126	3,464	6,052
		<u>2,338</u>	<u>-</u>	<u>1,126</u>	<u>3,464</u>	<u>6,052</u>
C Liabilities						
Falling due within one year						
Fee for Independent Examination		552	-	-	552	552
		<u>552</u>	<u>-</u>	<u>-</u>	<u>552</u>	<u>552</u>

The accounts were approved by the trustees and signed on their behalf

by **NIGEL POOLE** date Tuesday 4 April 2023

The notes on page 11 form part of these accounts.

THE WYE AND BROOK INDIA TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2022	Total 2021
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Independent examination	552	-	-	552	546
Office costs (eg stationery, website registration, fundraising costs, bank charges)	113	-	-	113	406
	<u>665</u>	<u>-</u>	<u>-</u>	<u>665</u>	<u>952</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:					
Education by Delhi Brotherhood Society	24,689	-	7,811	32,500	40,000
	<u>24,689</u>	<u>-</u>	<u>7,811</u>	<u>32,500</u>	<u>40,000</u>

4 Transactions with related parties

The trust has no employees and no remuneration was paid to any trustee or person connected to them.

5 Movement of funds

	Balance at 31 Dec 2021	Receipts	Payments	Transfers	Balance at 31 Dec 2022
	£	£	£	£	£
General funds	3,381	24,564	25,354	-	2,591
Designated funds	-	-	-	-	-
	<u>3,381</u>	<u>24,564</u>	<u>25,354</u>	<u>-</u>	<u>2,591</u>
Restricted funds					
Sponsorship	249	7,818	7,811	-	256
	<u>249</u>	<u>7,818</u>	<u>7,811</u>	<u>-</u>	<u>256</u>
Total funds	<u>3,630</u>	<u>32,382</u>	<u>33,165</u>	<u>-</u>	<u>2,847</u>

THE WYE AND BROOK INDIA TRUST

England & Wales - Charity number 288217

Accounts

WYE and BROOK INDIA TRUST
(Registered Charity No 288217)

Report and Accounts

year ended 31 December 2021

THE WYE AND BROOK INDIA TRUST
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021

ADDRESS FOR CORRESPONDENCE	28 Oxenturn Road Wye Ashford Kent TN25 5BE
GOVERNING DOCUMENT	Declaration of Trust dated 9 November 1983 as amended by resolution March 2014
CHARITY REGISTRATION NUMBER	288217
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Mr Nicolas Bolt (resigned 25 March 2021) Mrs Wendy Callaghan Mrs Rosie Clifford Mr Howard Critchley Rev Linda Cross Dr Alison Poole (Treasurer) Prof Nigel Poole (Chair) Mr Vaughan Redfern Prof Cally Roper Prof Nicholas Russell (Vice-Chair)
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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Trustees Annual Report 2021

Reference and administrative information

Trustees:	As on page 1
Non-voting Members	Mr Ewan Michie (re-invited 08 July) Ms Chloë Baxter (invited 08 July)
Contact:	Prof Nigel Poole 28 Oxenturn Road, Wye, Kent TN25 5BE
Email:	wandbit@aol.com
Website:	www.wandbit.org
Bankers:	Lloyds Bank
Independent examiner:	Stewardship Services (UKET) Limited 1 Lamb's Passage London EC1Y 8AB

Introduction

The trustees of the Wye and Brook India Trust present their annual report and accounts for the year ended 31 December 2021 and confirm that they comply with the requirements of the Charities Act 1993, as amended by the Charities Act 2006, and the trust deed dated 9 November 1983, as amended by resolution of the trustees on 28 March 2014 using the limited powers given under the statutory power of s280 of the Charities Act 2011.

The Wye and Brook India Trust is a registered charity, number 288217, registered under a declaration of trust dated 9 November 1983, amended 28 March 2014. The Trust was founded in 1978 after the first of many visits to India by the late Canon David Marriott while he was Vicar of the Parishes of Wye and Brook in Kent. All trustees give of their time freely and receive no remuneration.

Here we report activities, income and expenditure for the year 2021, noting that:

- all income was raised from the public
- in addition to the UK, the charity operated in India, which is the only other country where expenditure was made, and carried out its purposes by making grants to support schools which educate children in the poorer parts of East Delhi
- overseas expenditure was made by online payments using the regulated banking system, expenditure for which there are monitoring controls in the UK and in India
- during 2021 the charity responded to the introduction by the Government of India of new banking arrangements and regulations for the receipt of foreign funds, viz the Financial Contribution (Regulation) Act 2010, updated through the Financial Contribution (Regulation) Amendment Act 2020 on 29 September 2020, which mandated the use of the State Bank of India, Delhi

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- the charity did not receive income from contracts or grants from central government or a local authority
- the charity does not work with a professional fundraiser or commercial participator
- the charity received a total of £300 from outside of the UK, the source being 2 individuals resident in New Zealand and Switzerland
- the charity does not have a trading subsidiary
- no trustees received remuneration and benefits
- the charity has no employees
- there were no serious incidents to report to the Charity Commission
- in addition to financial reports, risk management and safeguarding are standard items on the agendas of meetings of trustees.

Objectives and activities for the public benefit

This is a report of the activities undertaken in 2021 by the Trust to further its charitable purpose for the public benefit, which is solely for raising and transferring money to support the education of children of the poor and disadvantaged people of Delhi, India, and those parts adjoining or adjacent to Delhi.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and transfer of funds for the year.

The Trust channels money to support the education of children provided by schools in Delhi run by the Christian Foundation of the Delhi Brotherhood Society ('the Brotherhood'). The two main schools are in the slum districts of Seemapuri and Shahid Nagar on the eastern outskirts of the city, and educate both boys and girls, from about 5 to 18 years of age, without regard to their religious affiliation. St John's Vocational College offers training to students with primary education from the age of 14 years. The Brotherhood also provide informal education during afternoon sessions at Shahid Nagar for children who were not admitted to school at the right age or who have discontinued, focusing on literacy and arithmetic, and educational events like games, and competitions in writing and recitation.

Since its inception the Trust has remitted to Delhi more than £660,000.

Donors to the Trust include churches as well as individuals, many of whom have an historical connection with the Brotherhood. Some individual and corporate donors choose to sponsor children who are selected by the Brotherhood according to need. Such sponsors are informed that an annual gift of '£9 per month or about £100 covers the cost of uniform, books and school fees for one child for one year'.

The trustees run one regular fundraising activity, an annual coffee morning in May at the Church of St Gregory and St Martin at Wye, Kent, plus other occasional initiatives.

On occasion, to minimise bank charges, the charity receives money on behalf of other charities, which it banks and then forwards to Delhi on their behalf. This income is received by the Wye and Brook India Trust as agent for these other charities and the income, and the related payments, are excluded from the accounts. The amounts would be reported as a note in the accounts. There was no such income in the year 2021.

Governance and management

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity and to approve the Trustees Annual Report and accounts. The Treasurer makes a monthly report to all trustees. The Treasurer and at least one other authorised trustee, of whom there are two, meet at least quarterly to make the financial transfers to Delhi.

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The charity maintains policies on financial controls, risk management and safeguarding which are standard agenda items for meetings of trustees. Policies for data protection and images are reviewed annually.

Funds are remitted to Delhi normally four times a year to assist the Brotherhood with cash flow, and to minimise banking charges for foreign transfers. Our reserves policy is for the charity to hold unrestricted cash of no less than £1000 (which approximately covers one year's unrestricted UK expenditure on administration) so that the charity can continue to operate should income and/or expenditure vary adversely. The charity treats Gift Aid repayments on income from donors who sponsor a child as restricted although many donors give much more than £100 per child. These donations above £100 per child are treated as unrestricted funds.

Trustees maintain regular contact with Delhi by email. Usually once a year, a member of the Brotherhood visits supporters in the UK, including a stay of 2–4 days in Wye, when all the trustees have an opportunity to meet him and receive a news report. Whenever possible, an opportunity is given to the visitor from India to address the congregation during Sunday worship in Wye and/or Brook, and sometimes to visit other supporting churches. Trustees make occasional visits to the work of the Brotherhood in Delhi at their own expense.

Financial controls

The charity reviewed financial controls during the year and sought appropriate reporting information from the beneficiary organisation, the Delhi Brotherhood Society, India.

Risk management

The charity has a risk register which is updated at each meeting. Trustees are satisfied that the charity's risk management policy and procedures adequately address the risks to the charity arising from its activities and/or where it operates.

Safeguarding and data protection

In consultation with beneficiaries in Delhi and with external advice from within the UK, trustees have developed a safeguarding policy which is evolving with experience and as the regulatory context changes. Comprehended within the privacy and safeguarding policies are new provisions formulated to protect personally identifiable information of children and other persons connected with the schools in Delhi. Any safeguarding concerns in Delhi are reported to trustees by the Delhi Brotherhood Society.

The charity does not have employees, and no trustees or volunteers are in roles that are normally eligible for a standard, enhanced or enhanced with barred lists DBS check (<https://www.ucheck.co.uk/dbs-checks-for-charities/>). In the event that a trustee or volunteer should visit the beneficiaries in Delhi, then an appropriate Disclosure and Barring Service check is conducted.

Achievements and performance

In 2021 trustees met formally on six occasions. Due to COVID restrictions, all meetings were held remotely by Zoom. All officers were re-elected at the Annual General Meeting on 08 July.

Total receipts were £40,903.

Income from sponsors and other donors totalled £34,382. Income from Gift Aid was £3,397. Included is an exceptional donation of £10,000. Total income from various fundraising activities was £3,123. No 'agent' income was received in 2021. Income from trustee fundraising totalled £2,681 with £442 from local cash collection boxes.

Other administrative expenses including trustee training totalled £406. The fee for examination of the accounts was £546. Total expenses were £952.

गरीब लोगों के मदद - helping the poorest of the poor

See the Receipts and Payments Account (page 8) for full details of income and expenditure.

Four transfers were made to Delhi, for a total of £40,000.

At the year-end (2021), the charity held unrestricted cash of £2,381 excluding the reserve of £1,000.

COVID-19

Due to national restrictions imposed during the COVID pandemic, the May 'Coffee Morning' was scaled down to the open-air sale of plants, cakes and preserves and a manned publicity display. Extra measures were taken during the year to maintain the public profile of the charity and the significance of the work in Delhi through publications on the website, in the local Parish magazine, and at the May fundraising event in *lieu* of the Coffee Morning. These activities served to gather extra donations and attract new regular donors.

Donors responded very generously to a special appeal made for India in the regular Chairman's Letter to supporters and overall income was sustained, even though many supporting churches faced straightened circumstances from regular income and curtailment of their fundraising activities.

Relaxation of restrictions enabled participation in the Wye Christmas Street Party. The Street Party is primarily an activity for community engagement during which the profile of the charity is raised. Income was also derived from sales of soft toys, craft items and biscuits.

Most educational activities in Delhi continued during the period of COVID lockdown through electronic delivery of teaching. The health of Brotherhood staff was also somewhat compromised and COVID again affected the operations of the educational programmes, with ongoing reliance on remote teaching in line with Government of India controls. Fortunately, no serious losses were incurred. However, the vulnerability of daily wage earners was exposed and extra economic support was provided by the Brotherhood to the schoolchildren of the most needy families.

No visits from or to Delhi were possible during 2021 due to the pandemic.

Independent examination

Charity law requires the preparation of financial statements for each accounting year which record the receipts and payments of the charity for the year. We report that we are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities. Once again, we have employed an independent organisation, Stewardship, to undertake the independent examination of our 2021 accounts. Through Stewardship we benefit from current professional advice on charity management, a consultancy helpline and trustee training. The fee for Stewardship's independent examination appears as a liability in the 2021 accounts.

This report was approved by the trustees and signed on their behalf by:

Nigel Poole (Chairman)

Date 14 April 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE WYE AND BROOK INDIA TRUST

I report to the trustees on my examination of the accounts of The Wye and Brook India Trust ('the charity') for the year ended 31 December 2021 on pages 8 to 10 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 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 accordance with section 130 of the 2011 Act; or
2. 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.

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 09 May 2022

THE WYE AND BROOK INDIA TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	<u>Unrestricted Funds</u>			2021	2020
		General Funds	Designated Funds	Restricted Funds		
		£	£	£	£	£
<i>Income receipts</i>						
Donations		27,172	-	7,211	34,382	24,309
Gift aid receipts		2,072	-	1,325	3,397	2,438
Income from trustee fundraising		2,681	-	-	2,681	838
Collection boxes		442	-	-	442	94
Other		1	-	-	1	1
<i>Total receipts</i>		32,367	-	8,536	40,903	27,681
<i>Payments</i>						
Payments in relation to charitable activities undertaken directly	2	952	-	-	952	857
Grants paid in relation to charitable activities undertaken by	3	31,781	-	8,220	40,000	26,000
<i>Total payments</i>		32,732	-	8,220	40,952	26,857
Net of receipts / (payments) before transfers	-	365	-	316	49	823
Transfers between funds	5	-	-	-	-	-
Net movement in funds	-	365	-	316	49	823
Cash funds as at last year end		3,746	-	67	3,679	2,856
Cash funds at this year end	A	3,381	-	249	3,630	3,679

The notes on page 10 form part of these accounts.

THE WYE AND BROOK INDIA TRUST
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

Notes	<u>Unrestricted Funds</u>			2021	2020
	General funds	Designated funds	Restricted funds		
	£	£	£		£
A Cash funds					
Cash at bank with immediate access: Account 1	2,381	-	249	2,630	2,823
Cash at bank with immediate access: Account 2	1,000	-	-	1,000	856
	<u>3,381</u>	<u>-</u>	<u>249</u>	<u>3,630</u>	<u>3,679</u>
B Other monetary assets					
Gift aid due to charity	4,830	-	1,221	6,052	3,397
	<u>4,830</u>	<u>-</u>	<u>1,221</u>	<u>6,052</u>	<u>3,397</u>
C Liabilities					
Falling due within one year					
Fee for Independent Examination	552	-	-	552	540
	<u>552</u>	<u>-</u>	<u>-</u>	<u>552</u>	<u>540</u>

The accounts were approved by the trustees and signed on their behalf

by _____ date 14 April 2022
NIGEL POOLE

The notes on page 10 form part of these accounts.

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THE WYE AND BROOK INDIA TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>			Total 2021	Total 2020
	General funds	Designated funds	Restricted Funds		
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Independent examination	546	-	-	546	540
Office costs (eg stationery, website registration, fundraising costs)	406	-	-	406	317
	<u>952</u>	<u>-</u>	<u>-</u>	<u>952</u>	<u>857</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:					
Education by Delhi Brotherhood Society	31,781	-	8,220	40,000	26,000
	<u>31,781</u>	<u>-</u>	<u>8,220</u>	<u>40,000</u>	<u>26,000</u>

4 Transactions with related parties

The trust has no employees and no remuneration was paid to any trustee or person connected to them.

5 Movement of funds

	Balance at 31 Dec 2020	Receipts	Payments	Transfers	Balance at 31 Dec 2021
	£	£	£	£	£
General funds	3,746	32,367	- 32,732	-	3,381
	<u>3,746</u>	<u>32,367</u>	<u>- 32,732</u>	<u>-</u>	<u>3,381</u>
Restricted funds					
Sponsorship	- 67	8,536	- 8,220	-	249
	<u>- 67</u>	<u>8,536</u>	<u>- 8,220</u>	<u>-</u>	<u>249</u>
Total funds	<u>3,679</u>	<u>40,903</u>	<u>- 40,952</u>	<u>-</u>	<u>3,630</u>

THE WYE AND BROOK INDIA TRUST

England & Wales - Charity number 288217

Accounts

WYE and BROOK INDIA TRUST
(Registered Charity No 288217)

Report and Accounts

year ended 31 December 2020

THE WYE AND BROOK INDIA TRUST
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2020

ADDRESS FOR CORRESPONDENCE	28 Oxenturn Road Wye Ashford Kent TN25 5BE
Email	wandbit@aol.com
Website	www.wandbit.org
GOVERNING DOCUMENT	Declaration of Trust dated 9 November 1983 as amended by resolution March 2014
CHARITY REGISTRATION NUMBER	288217
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Mr Nicolas Bolt Mrs Wendy Callaghan (appointed 8 June 2020) Mrs Rosie Clifford Mr Howard Critchley (Secretary) Rev Linda Cross Dr Alison Poole (Treasurer) Prof Nigel Poole (Chair) Mrs Celia Roberts (resigned 8 June 2020) Mr Vaughan Redfern (appointed 8 June 2020) Prof Cally Roper Prof Nicholas Russell (Vice-Chair)
BANKERS	Lloyds Bank
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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Page 9	Notes to the Accounts



Trustees Annual Report 2020

Introduction

The trustees of the Wye and Brook India Trust present their annual report and accounts for the year ended 31 December 2020 and confirm that they comply with the requirements of the Charities Act 1993, as amended by the Charities Act 2006, and the trust deed dated 9 November 1983, as amended by resolution of the trustees on 28 March 2014 using the limited powers given under the statutory power of s280 of the Charities Act 2011.

The Wye and Brook India Trust is a registered charity, number 288217, registered under a declaration of trust dated 9 November 1983, amended 28 March 2014. The Trust was founded in 1978 after the first of many visits to India by the late Canon David Marriott while he was Vicar of the Parishes of Wye and Brook in Kent. All trustees give of their time freely and receive no remuneration.

Here we report income and expenditure for the year 2020, noting that:

- all income is raised from the public
- in addition to the UK, the charity operated in India, which is the only other country where expenditure was made, and carried out its purposes by making grants to support schools which educate children in the poorer parts of East Delhi
- overseas expenditure was made by online payments using the regulated banking system, expenditure for which there are monitoring controls in the UK and in India
- the charity did not receive income from contracts or grants from central government or a local authority
- the charity does not work with a professional fundraiser or commercial participator
- the charity did receive a total of £100 from outside of the UK, the source being an individual donor resident in New Zealand
- the charity does not have a trading subsidiary
- no trustees received remuneration and benefits
- two trustees resigned during 2019 but did not take up employment with the charity; the charity has no employees
- there were no serious incidents to report to the Charity Commission
- in addition to financial reports, risk management and safeguarding are standard items on the agendas of meetings of trustees.

Objectives and activities for the public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and transfer of funds for the year.

This is a report of the activities undertaken in 2020 by the Trust to further its charitable purpose for the public benefit, which is solely for raising and transferring money to support the education of children of the poor and disadvantaged people of Delhi, India, and those parts adjoining or adjacent to Delhi.

The Trust channels money to support the education of children provided by schools in Delhi run by the Christian Foundation of the Delhi Brotherhood Society ('the Brotherhood'). The two main schools are in the slum districts of Seemapuri and Shahid Nagar on the eastern outskirts of the city, and educate both boys and girls, from about 5 to 18 years old, without regard to their religious affiliation. St John's Vocational College offers training to students with primary education from the age of 14 years. The Brotherhood also provide informal education during afternoon sessions at Shahid Nagar for children who were not admitted to school at the right age or who have discontinued, focusing on literacy and arithmetic, and educational events like games, and competitions in writing and recitation.

Since its inception the Trust has remitted to Delhi more than £620,000.

Donors to the Trust include churches as well as individuals, many of whom have an historical connection with the Brotherhood. Some individual and corporate donors choose to sponsor children who are selected by the Brotherhood according to need. Such sponsors are informed that an annual gift of '£9 per month or about £100 covers the cost of uniform, books and school fees for one child for one year'.

The trustees usually run one regular fundraising activity, an annual coffee morning in May at the Church of St Gregory and St Martin at Wye, Kent, and other occasional initiatives.

Governance and management

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity and to approve the Trustees Annual Report and accounts. The Treasurer makes a monthly report to all trustees. The Treasurer and at least one other authorised trustee, of whom there are two, meet at least quarterly to make the financial transfers to Delhi.

The charity has policies on financial controls, risk management and safeguarding which are standard agenda items for meetings of trustees. Policies for data protection and processing of images were also addressed during the year.

Funds are remitted to Delhi normally four times a year to assist the Brotherhood with cash flow, and to minimise banking charges for foreign transfers. Our reserves policy is for the charity to hold unrestricted cash of no less than £1000 (which approximately covers one year's unrestricted UK expenditure on administration) so that the charity can continue to operate should income and/or expenditure vary adversely. At this year-end (2020), the charity held unrestricted cash of £3680 including the reserve. The charity treats Gift Aid repayments on income from donors who sponsor a child as restricted although many donors give much more than £100 per child. These donations above £100 per child are treated as unrestricted funds.

The Chairman, Treasurer, Secretary and Sponsorship Coordinator maintain regular contact with Delhi by email. Usually once a year, a member of the Brotherhood visits supporters in the UK, including a stay of 2-4 days in Wye, when all the trustees have an opportunity to meet him and receive a news report. Whenever possible, an opportunity is given to the visitor from India speak during Sunday worship in Wye and/or Brook. Trustees make occasional visits to the work of the Brotherhood in Delhi. Such visits are entirely at their own expense.

Financial controls

The charity reviewed financial controls during the year and sought appropriate reporting information from the beneficiary organisation, the Delhi Brotherhood Society, India.

Risk management

The charity has a risk register which is updated at each meeting. Trustees are satisfied that the charity's risk management policy and procedures adequately address the risks to the charity arising from its activities and/or where it operates.

Safeguarding and data protection

In consultation with beneficiaries in Delhi and with external advice from within the UK, trustees have developed a safeguarding policy which is evolving with experience and as the regulatory context changes. Comprehensive within the privacy and safeguarding policies are new provisions formulated to protect personally identifiable information of children and other persons connected with the schools in Delhi. Any safeguarding concerns in Delhi are reported to trustees by the Delhi Brotherhood Society.

The charity does not have trustees, employees and volunteers who are in roles that are normally eligible for a standard, enhanced or enhanced with barred lists DBS check (<https://www.ucheck.co.uk/dbs-checks-for-charities/>). In the event that a trustee or volunteer should visit the beneficiaries in Delhi, then an appropriate Disclosure and Barring Service check is conducted.

Achievements, performance and proposed activities

In 2020 trustees met formally on five occasions.

Total receipts were £27,681. Allowing for rounding, income from sponsors and other donors totalled £24,309. Income from Gift Aid totalled £2,438. Income from other fundraising including collection boxes was £932. Interest received was £1.

On occasion, to minimise bank charges, the charity receives money on behalf of other charities, which it banks and then forwards to Delhi on their behalf. This income is received by the Wye and Brook India Trust as agent for these other charities and the income, and the related payments, are excluded from the accounts. The amounts are reported as a note in the accounts. No such income was received in 2020.

Expenses for stationery, postage, website registration and bank charges totalled £317.35. Four transfers were made to Delhi, for a total of £26,000.

During the year Mrs Celia Roberts resigned as a trustee after many years of service to the charity, and accepted the invitation to become a non-voting Member. Two new trustees were appointed, Mrs Wendy Callaghan who took on the role of Sponsorship Coordinator and Mr Vaughan Redfern who leads fundraising and strategy. Other officers were re-elected at the Annual General Meeting on 08 June.

COVID-19

Due to national restrictions imposed during the COVID-19 pandemic, the regular May Coffee Morning was scaled down to a sale of plants managed under conditions of social distancing. Sales raised a total of almost £850 compared to the norm of £2000. Participation in other smaller events, such as the Wye Christmas Street Party, was also cancelled.

No visits from or to Delhi were possible during 2020 due to COVID restrictions.

Extra measures were taken during the year to maintain the public profile of the charity and the significance of the work in Delhi through publications on the website and in the local Parish magazine. These activities served to gather extra donations and attract new regular donors. Notwithstanding, overall income for 2020 showed a reduction compared with 2019.

Most educational activities in Delhi continued during the period of COVID-19 lockdown through electronic delivery of teaching. The vulnerability of daily wage earners was exposed and extra economic support was provided by the Brotherhood to the schoolchildren of the most needy families. Brotherhood staff were also affected by the virus but without serious loss.

Independent examination

Trustees are aware that Charity law requires us to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year. We record that we are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities. We again have employed an independent organisation, Stewardship, to undertake the independent examination of our 2020 accounts. Through Stewardship we benefit from current professional advice on charity management, a consultancy helpline and trustee training.

The fee for Stewardship's independent examination appears as a liability in the 2020 accounts.

This report was approved by the trustees and signed on their behalf by:



Nigel Poole (Chairman)

02 May 2021

Date 02 May 2021

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE WYE AND BROOK INDIA TRUST**

I report to the trustees on my examination of the accounts of The Wye and Brook India Trust ('the charity') for the year ended 31 December 2020 on pages 7 to 9 following.

Responsibilities and basis of report

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


I report in respect of my examination of the charity'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 2011 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 accordance with section 130 of the 2011 Act; or
2. 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.


Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 04 May 2021

THE WYE AND BROOK INDIA TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds			2020 £	2019 £
		General Funds £	Designated Funds £	Restricted Funds £		
Income receipts						
Donations		17,282	-	7,027	24,309	24,035
Gift aid receipts		1,399	-	1,039	2,438	3,611
Income from trustee fundraising		838	-	-	838	2,231
Collection boxes		94	-	-	94	224
Other		1	-	-	1	4
Total receipts		19,615	-	8,066	27,681	30,105
Payments						
Payments in relation to charitable activities undertaken directly	2	857	-	-	857	900
Grants paid in relation to charitable activities undertaken by others	3	17,534	-	8,467	26,000	28,970
Total payments		18,391	-	8,467	26,857	29,870
Net of receipts / (payments) before transfers		1,224	-	401	823	235
Transfers between funds	5	-	-	-	-	-
Net movement in funds		1,224	-	401	823	235
Cash funds as at last year end		2,522	-	334	2,856	2,620
Cash funds at this year end	A	3,746	-	67	3,679	2,855

The notes on page 9 form part of these accounts.

THE WYE AND BROOK INDIA TRUST
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

Notes	Unrestricted Funds		Restricted funds	2020	2019
	General funds	Designated funds			
	£	£	£	£	£
A Cash funds					
Cash at bank with immediate access: Account 1	2,890	-	67	2,823	1,854
Cash at bank with immediate access: Account 2	856	-	-	856	1,002
	<u>3,746</u>	<u>-</u>	<u>67</u>	<u>3,679</u>	<u>2,856</u>
B Other monetary assets					
Gift aid due to charity	2,072	-	1,325	3,397	2,422
	<u>2,072</u>	<u>-</u>	<u>1,325</u>	<u>3,397</u>	<u>2,422</u>
C Liabilities					
Falling due within one year					
Fee for Independent Examination	540	-	-	540	540
	<u>540</u>	<u>-</u>	<u>-</u>	<u>540</u>	<u>540</u>

The accounts were approved by the trustees and signed on their behalf

by



date

02 May 2021

NIGEL POOLE

The notes on page 9 form part of these accounts.

THE WYE AND BROOK INDIA TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>			Total 2020 £	Total 2019 £
	General funds £	Designated funds £	Restricted Funds £		
2 Payments in relation to charitable activities undertaken directly					
Independent examination	540	-	-	540	600
Office costs (eg stationery, website registration, fundraising costs)	317	-	-	317	300
	<u>857</u>	<u>-</u>	<u>-</u>	<u>857</u>	<u>900</u>
3 Grants paid in relation to charitable activities undertaken by others					
Grants for:					
Education by Delhi Brotherhood Society	17,534	-	8,467	26,000	28,970
	<u>17,534</u>	<u>-</u>	<u>8,467</u>	<u>26,000</u>	<u>28,970</u>

4 Transactions with related parties

The trust has no employees and no remuneration was paid to any trustee or person connected to them.

5 Movement of funds

	Balance at 31 Dec 2019 £	Receipts £	Payments £	Transfers £	Balance at 31 Dec 2020 £
General funds	2,522	19,615	- 18,391	-	3,746
Restricted funds sponsorship	334	8,066	- 8,467	-	67
	<u>334</u>	<u>8,066</u>	<u>- 8,467</u>	<u>-</u>	<u>67</u>
Total funds	<u>2,856</u>	<u>27,681</u>	<u>- 26,857</u>	<u>-</u>	<u>3,679</u>

The negative balance in the restricted sponsorship fund relates to gift aid added to donations which was not received from HMRC until after the year end.