

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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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/dbb-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	<u>Unrestricted Funds</u>		Restricted Funds	2020	2019
		General Funds	Designated 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		<u>19,615</u>	<u>-</u>	<u>8,066</u>	<u>27,681</u>	<u>30,105</u>
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		<u>18,391</u>	<u>-</u>	<u>8,467</u>	<u>26,857</u>	<u>29,870</u>
Net of receipts / (payments) before transfers		1,224	-	- 401	823	235
Transfers between funds	5	-	-	-	-	-
Net movement in funds		<u>1,224</u>	<u>-</u>	<u>- 401</u>	<u>823</u>	<u>235</u>
Cash funds as at last year end		2,522		334	2,856	2,620
Cash funds at this year end	A	<u>3,746</u>	<u>-</u>	<u>- 67</u>	<u>3,679</u>	<u>2,855</u>

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	<u>Unrestricted Funds</u>		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>				
	General funds	Designated funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£	£
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.