

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

- 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.

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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>		Restricted Funds	2021	2020
	General Funds	Designated Funds			
	£	£	£	£	£
Income receipts					
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
Total receipts	32,367	-	8,536	40,903	27,681
Payments					
Payments in relation to charitable activities undertaken directly	2	952	-	952	857
Grants paid in relation to charitable activities undertaken by	3	31,781	-	40,000	26,000
Total payments	32,732	-	8,220	40,952	26,857
Net of receipts / (payments) before transfers	-	365	-	49	823
Transfers between funds	5	-	-	-	-
Net movement in funds	-	365	316	49	823
Cash funds as at last year end		3,746	-	3,679	2,856
Cash funds at this year end	A	3,381	-	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	Unrestricted Funds			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>		Restricted Funds	Total 2021	Total 2020
	General funds	Designated 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>