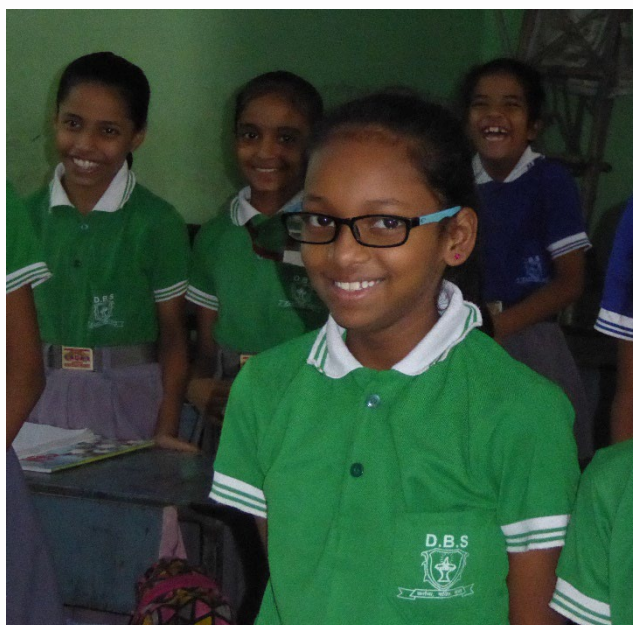


WYE and BROOK INDIA TRUST

(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		<u>24,564</u>	<u>-</u>	<u>7,818</u>	<u>32,382</u>	<u>40,903</u>
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		<u>25,354</u>	<u>-</u>	<u>7,811</u>	<u>33,165</u>	<u>40,952</u>
Net of receipts / (payments) before transfers		- 790	-	7	- 783	- 49
Transfers between funds	5	-	-	-	-	-
Net movement in funds		<u>- 790</u>	<u>-</u>	<u>7</u>	<u>- 783</u>	<u>- 49</u>
Cash funds as at last year end		3,381		249	3,630	3,679
Cash funds at this year end	A	<u>2,591</u>	<u>-</u>	<u>256</u>	<u>2,847</u>	<u>3,630</u>

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	<u>Unrestricted Funds</u>		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.

	Unrestricted Funds		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>