

WYE and BROOK INDIA TRUST

(Registered Charity No 288217)

Report and Accounts



year ended 31 December 2023

Index

Legal and Administrative Details	3
Trustees Annual Report 2023	4
Introduction	4
Objectives and activities for the public benefit	4
Governance and management.....	5
Financial controls	5
Risk management	5
Safeguarding and data protection	5
Achievements and performance during 2023	6
Activities.....	6
Visit to Delhi.....	7
Independent examination.....	7
Independent Examiner's Report	8
Receipts and Payments Account.....	9
Statement of Assets and Liabilities.....	10
Notes to the Accounts	11

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

		<u>Unrestricted Funds</u>		Restricted	Total	Total
		General	Designated	Funds	2023	2022
	Notes	Funds	Funds	Funds		
		£	£	£	£	£
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.

	Unrestricted Funds		Restricted Funds	Total 2023	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>