

# WYE and BROOK INDIA TRUST

(Registered Charity No 288217)

## Report and Accounts

year ended 31 December 2024



## **Index**

Legal and Administrative Details .....	3
Trustees Annual Report 2024 .....	4
Reference and administrative information .....	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 2024.....	5
Activities .....	6
Visit to Delhi .....	6
Independent examination .....	6
Independent Examiner’s Report.....	7
Receipts and Payments Account.....	8
Statement of Assets & Liabilities .....	9
Notes to the Accounts .....	10

**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:	<a href="mailto:wandbit@aol.com">wandbit@aol.com</a>
Website:	<a href="http://www.wandbit.org">www.wandbit.org</a>
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			
		Unrestricted Funds			
		General Funds	Designated Funds	Restricted Funds	
Notes		£	£	£	2024 £
					2023 £
<b>Income receipts</b>					
	Donations	14,893		6,851	21,744
	Gift aid receipts	1,932		1,122	3,053
	Legacies	2,000		-	2,000
	Income from trustee fundraising	3,073			3,073
	Collection boxes - GASDS	854			854
	Other	39			39
	<b>Total receipts</b>	<b>22,791</b>	<b>-</b>	<b>7,973</b>	<b>30,764</b>
<b>Payments</b>					
	Payments in relation to charitable activities undertaken directly	803		-	803
	Grants paid in relation to charitable activities undertaken by others	22,085	-	7,915	30,000
	<b>Total payments</b>	<b>22,888</b>	<b>-</b>	<b>7,915</b>	<b>30,803</b>
	Net of receipts / (payments) before transfers	- 97	-	58	- 39
	Transfers between funds	-	-	-	-
	<b>Net movement in funds</b>	<b>- 97</b>	<b>-</b>	<b>58</b>	<b>- 39</b>
	Cash funds as at last year end	1,620	-	56	1,675
	<b>Cash funds at this year end</b>	<b>1,523</b>	<b>-</b>	<b>114</b>	<b>1,636</b>

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			
		£	£	£	£	£
<b>A Cash funds</b>						
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>B Other monetary assets</b>						
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>
<b>C Liabilities</b>						
<b>Falling due within one year</b>						
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>		Restricted	Total	Total
	General	Designated	Funds	2024	2023
	funds	funds			
	£	£	£	£	£
<b>2 Payments in relation to charitable activities undertaken directly</b>					
Independent examination	570	-	-	<b>570</b>	552
Office costs (eg stationery, website registration, fundraising costs)	233	-	-	<b>233</b>	345
	<u>803</u>	<u>-</u>	<u>-</u>	<u><b>803</b></u>	<u>897</u>
<b>3 Grants paid in relation to charitable activities undertaken by others</b>					
Grants for:					
Education by Delhi Brotherhood Society	22,085	-	7,915	<b>30,000</b>	35,000
	<u>22,085</u>	<u>-</u>	<u>7,915</u>	<u><b>30,000</b></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	-	-		-	-	-
	-	-		-	-	-
	1,620	22,791	-	22,888	-	1,523
Restricted funds sponsorship	56	7,973	-	7,915	-	114
	-	-		-	-	-
	56	7,973	-	7,915	-	114
Total funds	1,676	30,764	-	30,803	-	3,160