INDIA DEVELOPMENT GROUP (UK) LIMITED

England & Wales · Charity number 291167

Details

Other names	IDG, JEEVIKA TRUST
Status	Registered
Legal form	Charitable company
Company number	01476225
Registered	1985-02-21
Register	View on the Charity Commission register

Contact

Address	Hamilton Eddy & Co 39 Tamworth Road Croydon CR0 1XU
Phone	07810340211
Email	mark@jeevika.org.uk
Website	www.jeevika.org.uk

Activities

Objects: 1. THE RELIEF OF POVERTY, DISTRESS AND SICKNESS IN INDIA. 2. THE ADVANCEMENT OF EDUCATION AND THE PROMOTION OF RESEARCH INTO THE PROBLEM OF POVERTY IN INDIA AND PARTICULARLY RURAL POVERTY BY CONCERTING THE SKILLS OF ENGINEERS, TECHNICIANS, SOCIAL AND NATURAL SCIENTISTS, ECONOMISTS, AGRONOMISTS, ENVIRONMENTAL HEALTH AND OTHER SPECIALISTS AND PUBLISHING THE USEFUL RESULTS OF SUCH RESEARCH. 3. THE PROMOTION OF RESEARCH INTO THE SCIENCES AND TECHNOLOGIES APPROPRIATE FOR THE DEVELOPMENT OF POOR RURAL COMMUNITIES IN INDIA, PARTICULARLY SMALL-SCALE PROJECTS, PROGRAMMES AND SCHEMES, TO PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH AND TO APPLY THE SAME FOR THE BENEFIT OF SUCH COMMUNITIES.

Activities: Working with people on the margins of rural society in India- low caste and tribal people, especially disadvantaged women- to help them build and sustain their individual, family and community livelihoods.

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Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- India

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£68,566	£39,248	-	-
2024-03-31	£32,830	£25,451	-	-
2023-03-31	£22,757	£32,169	-	-
2022-03-31	£63,829	£49,964	-	-
2021-03-31	£31,475	£20,910	-	-

Trustees

Name	Role	Appointed
RICHARD GUPWELL	Chair	
RAJ KUMAR SITLANI		
Reema Nitin Desai		2025-11-26
Vipan Bij		2024-06-26

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INDIA DEVELOPMENT GROUP (UK) LIMITED

England & Wales - Charity number 291167

Accounts

Charity number: 291167
Company number: 1476225

SIGNED
COPY

HAMILTON-EDDY & Co

Chartered Accountant

D W Weeden FCA

39 Tamworth Road,
Croydon, Surrey CR0 1XU

Tel 020 8688 9264
Fax 020 8688 5292
Email david@hamilton-eddy.co.uk

www.hamilton-eddy.co.uk

India Development Group (U.K.) Limited
(A company limited by guarantee)

Jeevika Trust

Trustee's report and financial statements

for the year ended 31 March 2025

Regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

ICAEW CHARTERED ACCOUNTANTS

India Development Group (U.K.) Limited
(A company limited by guarantee)

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India Development Group (U.K.) Limited
(A company limited by guarantee)

Legal and administrative information

Charity number	291167	
Company registration number	1476225	
Business address	44 Islingword Place Brighton BN2 9XH	
Registered office	39 Tamworth Road Croydon Surrey CR0 1XU	
Trustee	Richard Gupwell	
	Andrew Redpath	Resigned 05/12/2024
	Raj Sitlani	
	Thomas Lindsey	
	Libby Cooper	
	Arun Rasuri	Appointed 05/12/2024
	Gourang Agrawal	
	David Bottomley	
	Lorna Gower	Resigned 05/12/2024
	Vipan Bij	Appointed 26/06/2024
Chief executive	Mark Roberts	
Independent Examiner	David Weeden	
Accountants	Hamilton-Eddy & Co. Chartered Accountant 39 Tamworth Road Croydon Surrey CR0 1XU	
Bankers	The Co-operative Bank	

India Development Group (U.K.) Limited
(A company limited by guarantee)

Report of the trustee (incorporating the director's report) for the year ended 31 March 2025

The trustee presents his report and the financial statements for the year ended 31 March 2025. The trustees, who are also directors of India Development Group (U.K.) Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association. The charity is governed and managed by the trustees who are elected by the members. Current directors and trustees are shown on page 1.

The trustees have complied with the duty in section 4 of the Companies Act 2006 to have regard to the public benefit guidance published by the Charity Commission.

Objectives and activities

The charity's objectives and principal activity is to combat poverty and unemployment in rural areas of India by working with villagers to provide the appropriate resources and expertise to help them achieve environmental and economic sustainability in the face of the increasing challenges posed by climate change.

The charity achieves this objective by working with people on the margins of rural society - low-caste and tribal people, especially women - to help them build and sustain their livelihoods.

We undertake these projects with Indian partners in several states who work closely with their communities through self-help groups.

Achievements and performance

Jeevika has continued to work on developing a sustainable Smart Farm model through its main project activity "Smart Farm India", aiming to at least double the incomes of small farmers and food producers whilst improving their resilience to climate change.

Smart Farming is the application of digital information systems and other agriculture related technologies designed to make farming both sustainable and highly productive - and we aim to make these opportunities accessible to small impoverished farmers.

Our main implementing partners in India are Jeevan Rekha Parishad (JRP) and Social Change and Development (SCAD), and we have worked with many other organisations who are supporting our work to develop Smart Farm demonstration projects and initiatives. We believe that building partnerships between the corporate, NGO, academic and State (including at District and local Panchayat levels) sectors will provide a higher quality of life for farmers and their families, by using a wide-range technologies and skills throughout the agricultural value chain.

There are many promising solutions which have the potential to improve the livelihoods and climate resilience of small impoverished farmers in rural areas, however our work to date shows that these are not successful in isolation, an integrated approach is required, linking market opportunities and low cost technological innovations with local needs analysis, training and skills building. Drought resilient crops, greenhouses and other solutions are redundant if farmers choose the wrong crops or cannot access markets that provide sufficient returns.

We start with local farmers, their needs and capacities and align these with an analysis of prevailing market opportunities, identifying niche markets, out of season cropping techniques and rapid harvesting cycles supported by innovation and technology to yield optimal returns.

The foundations of our solution are rigorous proof of concepts using real world data driven impact evaluation bringing together partners from across the sectors to pool skills, knowledge and expertise. Our Daspalla Demonstration Project started in 2021 in Odisha and now a second project in Tamil Nadu, allows us to trial and validate potential solutions.

During the year we continued to deliver our demonstration projects extending this to include Proof of Concept (PoC) initiatives designed to rigorously test production techniques, optimize market alignment/efficiency and demonstrate improved returns. Trials are being carried out starting with mushroom production before further scaling takes place. Eventually we aim to attract larger scale commercial investors by encouraging them to see the opportunities offered by working with small farmers.

In the coming period we will continue to strengthen and improve our Proof of Concept initiatives and will create a new research project to identify successful Smart Farm projects in India and beyond in order to see how these can be incorporated into our existing activities by working with new partners in the NGO, corporate, local government and academic research sectors.

We have also developed a new integrated water advocacy and management project aimed at bringing clean water, improved sanitation and livelihood opportunities to 25 tribal villages in the Daspalla block of Nayagarh district, Odisha, India. This advocacy-focused project aims to strengthen local strategies to raise awareness, influence policy, and empower community participation in addressing these challenges effectively.
The organisation also continued to channel support to partner organisations Akshaya Kshetram (AK) to provide care for people with special needs.

Future Plans
In the coming period we will continue to improve our Proof of Concept initiatives and strengthen our networking and research to identify successful Smart Farm related initiatives in India and beyond in order to see how these can be incorporated into our existing activities. We will also extend our online presence following the launch of our new website, newsletter and social media initiatives in 2025.

Financial review
The Statement of Financial Activities for the year ended 31 March 2025 shows a net surplus for the year of £29,318 (2024: surplus £7,379), this is added to the surplus funds brought forward of £50,265 from the previous year. The total funds carried forward of £79,583 comprises £52,957 of restricted funds (2024: £22,928) and £26,626 of unrestricted funds (2024: £27,337).

India Development Group (U.K.) Limited
(A company limited by guarantee)

Report of the trustee (incorporating the director's report) for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also directors of India Development Group (U.K.) Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

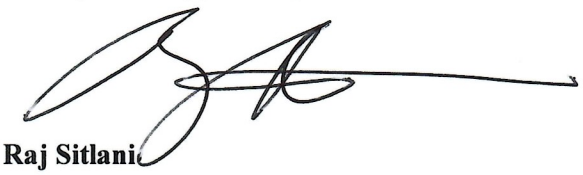
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 26 November 2025 and signed on its behalf by



Raj Sitlani
Director

India Development Group (U.K.) Limited
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of India Development Group (U.K.) Limited.

I report on the accounts of India Development Group (U.K.) Limited for the year ended 31 March 2025 set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

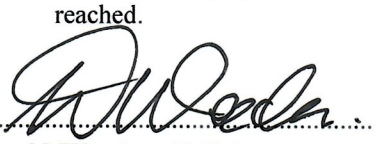
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Weeden F.C.A.
Independent examiner
Hamilton-Eddy & Co.
Chartered Accountants
39 Tamworth Road
Croydon
CR0 1XU

26 November 2025

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	4	8,231	60,335	68,566	32,830
Total incoming resources		8,231	60,335	68,566	32,830
Resources expended					
Costs of generating funds:					
Cost of generating voluntary income	5	-	4,130	4,130	3,245
Charitable activities	6	9,237	24,711	33,948	21,186
Governance and administration costs	7	1,170	-	1,170	1,020
Total resources expended		10,407	28,841	39,248	25,451
Net incoming/(outgoing) resources before transfers		(2,176)	31,494	29,318	7,379
Transfer between funds		1,465	(1,465)	-	-
Net movement in funds		(711)	30,029	29,318	7,379
Total funds brought forward		27,337	22,928	50,265	42,886
Total funds carried forward		26,626	52,957	79,583	50,265

The notes on pages 9 to 15 form an integral part of these financial statements.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial position
as at 31 March 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Debtors	11	3,853		938	
Cash at bank and in hand		78,810		52,287	
		82,663		53,225	
Creditors: amounts falling due within one year	12	(3,080)		(2,960)	
Net current assets			79,583		50,265
Net assets			79,583		50,265
Funds	13				
Restricted income funds			52,957		22,928
Unrestricted income funds			26,626		27,337
Total funds			79,583		50,265

The statement of financial position continues on the following page.

The notes on pages 9 to 15 form an integral part of these financial statements.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial position (continued)

Trustee statements required by the Companies Act 2006 for the year ended 31 March 2025

In approving these financial statements as trustee of the company I hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2025.

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 ' The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 26 November 2025 and signed on its behalf by

Raj Sitlani
Director

Company number: 1476225

The notes on pages 9 to 15 form an integral part of these financial statements.

1. General Information

The company is a private company, limited by guarantee, registered in England. The address of the registered office is 39 Tamworth Road, Croydon, Surrey, CR0 1XU

2. Statement of compliance

These financial statements have been pepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reoprting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

3.1. Basis of accounting

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

3.2. Going concern

There are no material uncertainties about the charity's ability to continue.

3.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

3.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

4. Voluntary income

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Donations Received - Members & Friends	8,231	10,335	18,566	14,367
Donations Received - Trusts & Institutions	-	50,000	50,000	18,463
	8,231	60,335	68,566	32,830

5. Cost of generating voluntary income

	Restricted funds £	2025 Total £	2024 Total £
Marketing and Network	4,130	4,130	3,245
	4,130	4,130	3,245

6. Costs of charitable activities - Programmes in India

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Grants to projects in India				
Other Research Expenditure	-	2,400	2,400	-
Nirman Trust	-	3,035	3,035	1,679
Jeevan Rekha Parishad	-	12,355	12,355	11,114
Akshaya Kshetram	-	5,000	5,000	-
Project costs				
Project Management and Consultancy	8,700	-	8,700	4,000
Project Co-ordinator in India	-	1,407	1,407	-
Project Development	-	514	514	3,439
Insurance	184	-	184	184
Travel exps.	35	-	35	-
IT	300	-	300	770
Printing, Postage & Stationery	18	-	18	-
	9,237	24,711	33,948	21,186

7. Governance and administration costs

	Unrestricted funds £	2025 Total £	2024 Total £
Accountancy fees	585	585	510
Independent Examiners Fees	585	585	510
	1,170	1,170	1,020

8. Net incoming resources for the year

	2025 £	2024 £
Net incoming resources is stated after charging:		
Independent Examiner's Fee	585	510
Fees for Accountancy work in addition to above	585	510

9. Employees and consultants

Employment costs	2025 £	2024 £
Salaries & consultancy fees	14,751	10,684
	14,751	10,684

No employee received emoluments of more than £60,000 (2024 : None).

Number of employees/consultants

The average monthly numbers of employees/consultants during the year was as follows:

	2025 Number	2024 Number
Part time administration, fundraising & project consultants	3	1

None of the trustees received remuneration for this year or the previous year.

10. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

11. Debtors

	2025 £	2024 £
Other debtors	3,853	938

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	3,080	2,960

13. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2025 as represented by:			
Current assets	29,706	52,957	82,663
Current liabilities	(3,080)	-	(3,080)
	26,626	52,957	79,583

14. Unrestricted funds

	At 1 April 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2025 £
General Fund	27,337	8,231	(10,407)	1,465	26,626

Purposes of unrestricted funds

The General Fund is set up to finance the general day to day running costs of the charity.

Notes to financial statements for the year ended 31 March 2025

15. Restricted funds

		At 1 April 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2025 £
1.	SNAPS	965	-	(1,000)	35	-
2.	Smart Farm India	4,110	40,000	(14,201)	(1,000)	28,909
3.	Water Advocacy Project	-	10,000	(4,510)	(500)	4,990
4.	Akshaya Kshetram (AK)	15,401	4,710	(5,000)	-	15,111
5.	Website and Communications development	2,452	5,625	(4,130)	-	3,947
		22,928	60,335	(28,841)	(1,465)	52,957

Indian Partners

MF	Mithra Foundation
JRP	Jeevan Rekha Parishad
WORD	Women's Organization for Rural
SCAD	Social Change and Development
AK	Akshaya Kshetram

Purposes of restricted funds

Rural livelihood "Smart Farm" and other projects include:

1. SNAPS

To enhance menstrual hygiene practices by providing accessible, affordable, and hygienic sanitary napkins to tribal women. To foster awareness and destigmatize menstruation through education sessions and community discussions.

2. Smart Farm India

Training and research to develop technology appropriate for the 21st century to address poverty in the context of the ever-increasing impact of climate change on rural livelihoods. This includes developing Proof of Concepts to trial solutions before scaling. The project is also developing a database of smart farm solutions, and undertaking research to connect these solutions creating new partnerships.

3. Water Advocacy Project

Addressing the critical issues of WASH (Water, Sanitation, and Hygiene) and nutrition in Odisha is essential for improving public health, enhancing educational outcomes, reducing economic burdens, and achieving sustainable development. This advocacy-focused project aims to leverage strategic efforts to raise awareness, influence policy, and empower community participation to address these challenges effectively.

4. Akshaya Kshetram (AK)

This is a centre for people with special needs based in Tirupati, Andhra Pradesh which provides residential care to persons with special needs, with a focus on mental health. Jeevika helps to channel funding and support.

5. Website and Communications development

This is a project funded by an individual donor designed to strengthen Jeevika's communications and online presence through an updated website, social media and outreach

16. Company limited by guarantee

India Development Group (U.K.) Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

INDIA DEVELOPMENT GROUP (UK) LIMITED

England & Wales - Charity number 291167

Accounts

Charity number: 291167
Company number: 1476225

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HAMILTON-EDDY & Co

Chartered Accountant

D W Weeden FCA

39 Tamworth Road,
Croydon, Surrey CR0 1XU

Tel 020 8688 9264
Fax 020 8688 5292
Email david@hamilton-eddy.co.uk

www.hamilton-eddy.co.uk

India Development Group (U.K.) Limited
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Jeevika Trust

Trustee's report and financial statements

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Legal and administrative information

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Company registration number	1476225	
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Registered office	39 Tamworth Road Croydon Surrey CR0 1XU	
Trustee	Richard Gupwell Andrew Redpath Raj Sitlani Thomas Lindsey Libby Cooper Amlika Lal Gourang Agrawal David Bottomley Lorna Gower Vipan Bij	 Resigned 02/11/2023 Appointed 26/06/2024
Chief executive	Mark Roberts	
Independent Examiner	David Weeden	
Accountants	Hamilton-Eddy & Co. Chartered Accountant 39 Tamworth Road Croydon Surrey CR0 1XU	
Bankers	The Co-operative Bank	

India Development Group (U.K.) Limited
(A company limited by guarantee)

Report of the trustee (incorporating the director's report) for the year ended 31 March 2024

The trustee presents his report and the financial statements for the year ended 31 March 2024. The trustees, who are also directors of India Development Group (U.K.) Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association. The charity is governed and managed by the trustees who are elected by the members. Current directors and trustees are shown on page 1.

The trustees have complied with the duty in section 4 of the Companies Act 2006 to have regard to the public benefit guidance published by the Charity Commission.

Objectives and activities

The charity's objectives and principal activity is to combat poverty and unemployment in rural areas of India by working with villagers to provide the appropriate resources and expertise to help them achieve environmental and economic sustainability in the face of the increasing challenges posed by climate change.

The charity achieves this objective by working with people on the margins of rural society - low-caste and tribal people, especially women - to help them build and sustain their livelihoods.

We undertake these projects with Indian partners in several states who work closely with their communities through self-help groups.

Achievements and performance

Jeevika has continued to work on developing a sustainable Smart Farm model through its main project activity "Smart Farm India", aiming to at least double the incomes of small farmers and food producers. Partners have included Brunel University, Jeevan Rekha Parishad, Kheyti (low cost greenhouses), Social Change and Development (SCAD), Ice Make India Ltd, Department of Agriculture and Farmers Empowerment (Govt. of Odisha) and many others who are supporting and working with us to develop our Smart Farm demonstration projects and initiatives.

Smart Farming is the application of digital information systems and other agriculture related technologies designed to make farming both sustainable and highly productive - and we aim to make these opportunities accessible to small impoverished farmers.

We believe that building partnerships between the corporate, NGO, academic and State (including at District and local Panchayat levels) sectors will provide a higher quality of life for farmers and their families, using wide-ranging technologies throughout the agricultural value chain These include Controlled Environment Agriculture, Chill-Chain Management, and the effective uptake of online resources.

These integrate the use of green energy sources, which together can ensure the quality of produce, reduce food wastage and permit access to wider markets to improve commercial viability, while making a significant contribution to action against climate change.

During the year we continued to deliver our demonstration project using low cost greenhouses, linked to our solar cold storage, digital empowerment training and marketing initiatives for small farmers. This is being extended to include Proof of Concept (PoC) initiatives designed to rigorously test production techniques, optimize market alignment/efficiency and demonstrate improved returns. Trials are being carried out starting with mushroom production before further scaling takes place.

Eventually we hope to attract larger scale commercial investors by encouraging them to see the opportunities offered by working with small farmers. We also completed project WELL an integrated water management project bringing clean water, improved sanitation and new livelihood opportunities created by better irrigation and fish farming initiatives for 480 tribal villagers.

The organisation also continues to channel support to partner organisations Social Change and Development (SCAD) for environmental and tree planting activities and Akshaya Kshetram (AK) to provide care for people with special needs.

Future Plans

In the coming period we will continue to strengthen and improve our Proof of Concept initiatives and will create a new research project to identify successful Smart Farm projects in India and beyond in order to see how these can be incorporated into our existing activities by working with new partners in the NGO, corporate, local government and academic research sectors.

Financial review

The Statement of Financial Activities for the year ended 31 March 2024 shows a net surplus for the year of £7,379 (2023: deficit £9,412), this is added to the surplus funds brought forward of £42,886 from the previous year. The total funds carried forward of £50,265 comprises £22,928 of restricted funds (2023: £14,624) and £27,337 of unrestricted funds (2023: £28,262).

Statement of trustees' responsibilities

The trustees (who are also directors of India Development Group (U.K.) Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

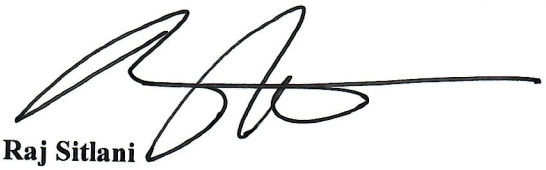
Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Report of the trustee (incorporating the director's report)
for the year ended 31 March 2024

This report was approved by the Board on 5 December 2024 and signed on its behalf by



Raj Sitlani
Director

India Development Group (U.K.) Limited
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of India Development Group (U.K.) Limited.

I report on the accounts of India Development Group (U.K.) Limited for the year ended 31 March 2024 set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Weeden F.C.A.
Independent examiner
Hamilton-Eddy & Co.
Chartered Accountants
39 Tamworth Road
Croydon
CR0 1XU

5 December 2024

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	4	7,297	25,533	32,830	22,757
Total incoming resources		7,297	25,533	32,830	22,757
Resources expended					
Costs of generating funds:					
Cost of generating voluntary income	5	1,870	1,375	3,245	1,200
Charitable activities	6	5,220	15,966	21,186	29,599
Governance and administration costs	7	1,020	-	1,020	1,370
Total resources expended		8,110	17,341	25,451	32,169
Net incoming/(outgoing) resources before transfers		(813)	8,192	7,379	(9,412)
Transfer between funds		(112)	112	-	-
Net movement in funds		(925)	8,304	7,379	(9,412)
Total funds brought forward		28,262	14,624	42,886	52,298
Total funds carried forward		27,337	22,928	50,265	42,886

The notes on pages 9 to 15 form an integral part of these financial statements.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial position
as at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Debtors	11	938		938	
Cash at bank and in hand		52,287		44,708	
		53,225		45,646	
Creditors: amounts falling due within one year	12	(2,960)		(2,760)	
Net current assets			50,265		42,886
Net assets			50,265		42,886
Funds	13				
Restricted income funds			22,928		14,624
Unrestricted income funds			27,337		28,262
Total funds			50,265		42,886

The statement of financial position continues on the following page.

The notes on pages 9 to 15 form an integral part of these financial statements.

Statement of financial position (continued)

Trustee statements required by the Companies Act 2006 for the year ended 31 March 2024

In approving these financial statements as trustee of the company I hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2024.

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 ' The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 5 December 2024 and signed on its behalf by



Raj Sitlani
Director

Company number: 1476225

1. General Information

The company is a private company, limited by guarantee, registered in England. The address of the registered office is 39 Tamworth Road, Croydon, Surrey, CR0 1XU

2. Statement of compliance

These financial statements have been pepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reoprting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

3.1. Basis of accounting

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

3.2. Going concern

There are no material uncertainties about the charity's ability to continue.

3.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

3.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

4. Voluntary income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations Received - Members & Friends	7,297	7,070	14,367	11,959
Donations Received - Trusts & Institutions	-	18,463	18,463	10,798
	7,297	25,533	32,830	22,757

5. Cost of generating voluntary income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Funding Development Officer	1,870	1,375	3,245	1,200
	1,870	1,375	3,245	1,200

6. Costs of charitable activities - Programmes in India

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Grants to projects in India				
SCAD - Nirman Trust	-	1,679	1,679	2,950
Jeevan Rekha Parishad	-	11,114	11,114	18,155
Project costs				
Project Management and Consultancy	4,000	-	4,000	5,800
Project Development	266	3,173	3,439	1,600
Insurance	184	-	184	253
IT	770	-	770	841
	5,220	15,966	21,186	29,599

7. Governance and administration costs

	Unrestricted funds £	2024 Total £	2023 Total £
Accountancy fees	510	510	469
Independent Examiners Fees	510	510	469
General expenses	-	-	432
	1,020	1,020	1,370

8. Net incoming/(outgoing) resources for the year

	2024 £	2023 £
Net incoming/(outgoing) resources is stated after charging:		
Independent Examiner's Fee	510	469
Fees for Accountancy work in addition to above	510	469
	510	469

9. Employees and consultants

Employment costs

	2024	2023
	£	£
Salaries & consultancy fees	10,684	8,600
	10,684	8,600

No employee received emoluments of more than £60,000 (2023 : None).

Number of employees/consultants

The average monthly numbers of employees/consultants during the year was as follows:

	2024	2023
	Number	Number
Part time administration, fundraising & project consultants	1	1

None of the trustees received remuneration for this year or the previous year.

10. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

11. Debtors

	2024	2023
	£	£
Other debtors	938	938

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	2,960	2,760

13. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2024 as represented by:			
Current assets	30,297	22,928	53,225
Current liabilities	(2,960)	-	(2,960)
	27,337	22,928	50,265

14. Unrestricted funds

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2024 £
General Fund	28,262	7,297	(8,110)	(112)	27,337

Purposes of unrestricted funds

The General Fund is set up to finance the general day to day running costs of the charity.

15. Restricted funds

		At 1 April 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2024 £
1.	SNAPS	-	4,000	(3,035)	-	965
2.	Smart Farm India	(1,355)	10,000	(4,535)	-	4,110
3.	SCAD - Social Change and Development	-	4,463	(4,963)	500	-
4.	Solar Tech Cold Chain Management Project	2,648	-	(2,260)	(388)	-
5.	Akshaya Kshetram (AK)	13,331	2,070	-	-	15,401
6.	Website and Communications development	-	5,000	(2,548)	-	2,452
		14,624	25,533	(17,341)	112	22,928

Indian Partners

MF	Mithra Foundation
JRP	Jeevan Rekha Parishad
WORD	Women's Organization for Rural
SCAD	Social Change and Development

Purposes of restricted funds

Rural livelihood "Smart Farm" and other projects include:

1. SNAPS

To enhance menstrual hygiene practices by providing accessible, affordable, and hygienic sanitary napkins to tribal women. To foster awareness and destigmatize menstruation through education sessions and community discussions.

2. Smart Farm India

Training, Research and Development (inc. Low-cost greenhouses) Developing appropriate technology for the 21st century to address poverty in the context of the ever-increasing impact of climate change on rural livelihoods. This includes building partnerships to link technologies such as controlled environment agriculture, solar cold storage, and rural information systems. The project is also developing a database of smart farm solutions, new website, and training resource hub.

3. SCAD - Social Change and Development

Funded by individual and corporate donors our local partner SCAD is undertaking environmental and local relief work for those most impacted by poverty- nomadic gypsies, persons affected by leprosy, orphans, elders, and migrant workers.

4. Solar Tech Cold Chain Management Project

Funded by Brunel University and UK Research and Innovation (UKRI). The project led by Jeevika is being developed with several partners including Brunel University. The work is being undertaken in three phases A. Market assessment for solar powered cold storage and 1st mile distribution system for horticulture products in Odisha (completed 2021) B. Pilot Testing and demonstration of the Sol-Tech technology in Odisha (underway) C. Commercialisation and further development of the Sol-Tech technology in Odisha (planned)

5. Akshaya Kshetram (AK)
This is a centre for people with special needs based in Tirupati, Andhra Pradesh which provides residential care to persons with special needs, with a focus on mental health.

6. Website and Communications development
This is a project funded by an individual donor designed to strengthen Jeevika's communications and online presence through an updated website, social media and outreach

16. Company limited by guarantee

India Development Group (U.K.) Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

INDIA DEVELOPMENT GROUP (UK) LIMITED

England & Wales - Charity number 291167

Accounts

Charity number: 291167
Company number: 1476225

SIGNED COPY

HAMILTON-EDDY & Co

Chartered Accountant

D W Weeden FCA

39 Tamworth Road,
Croydon, Surrey CR0 1XU

Tel 020 8688 9264
Fax 020 8688 5292
Email david@hamilton-eddy.co.uk

www.hamilton-eddy.co.uk

India Development Group (U.K.) Limited
(A company limited by guarantee)

Jeevika Trust

Trustee's report and financial statements

for the year ended 31 March 2022

Regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

ICAEW CHARTERED ACCOUNTANTS

India Development Group (U.K.) Limited
(A company limited by guarantee)

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India Development Group (U.K.) Limited
(A company limited by guarantee)

Legal and administrative information

Charity number	291167
Company registration number	1476225
Business address	44 Islingword Place Brighton BN2 9XH
Registered office	39 Tamworth Road Croydon Surrey CR0 1XU
Trustee	Amlika Lal Richard Gupwell Libby Cooper Andrew Redpath Raj Sitlani Thomas Lindsey
Chief executive	Mark Roberts
Independent Examiner	David Weeden
Accountants	Hamilton-Eddy & Co. Chartered Accountant 39 Tamworth Road Croydon Surrey CR0 1XU
Bankers	CAF Bank Limited

India Development Group (U.K.) Limited
(A company limited by guarantee)

Report of the trustee (incorporating the director's report) for the year ended 31 March 2022

The trustee presents his report and the financial statements for the year ended 31 March 2022. The trustees, who are also directors of India Development Group (U.K.) Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association. The charity is governed and managed by the trustees who are elected by the members. Current directors and trustees are shown on page 1.

The trustees have complied with the duty in section 4 of the Companies Act 2006 to have regard to the public benefit guidance published by the Charity Commission.

Objectives and activities

The charity's objectives and principal activity is to combat poverty and unemployment in rural areas of India by working with villagers to provide the appropriate resources and expertise to help them achieve environmental and economic sustainability in the face of the increasing challenges posed by climate change.

The charity achieves this objective by working with people on the margins of rural society, low-caste and tribal people, especially women to help them build and sustain their livelihoods.

We undertake these projects with Indian partners in several states who work closely with their communities through self-help groups.

Achievements and performance

Working with our growing pool of partners, Jeevika has continued to develop a sustainable smart farm model through its main project activity "Smart Farm India", aimed at doubling the incomes of small farmers and food producers. Partners include Brunel University, Jeevan Rekha Parishad, Institute for Social Sciences, Ice Make India Ltd, Doug Marriott Associates and many others who are supporting and working with us to develop our Smart Farm demonstration project in Daspalla, Odisha.

Smart Farming is the application of digital information systems and other agriculture related technologies designed to make farming both sustainable and highly productive - and to make these opportunities accessible to the most impoverished farmers.

We believe that building partnerships between the corporate, NGO, academic and State (including at District and local Panchayat levels) sectors will provide a higher quality of life for farmers and their families, using technologies such as "Controlled Environment Agriculture", "Chill-Chain Management" and the effective use of the "Internet of Things" (IOT). This includes the use of green energy sources, which together can ensure the quality of produce, reduce food wastage and permit access to wider markets to improve commercial viability, while making a significant contribution to action against climate change.

During the year our Smart Farm Demonstration project in Daspalla a predominantly tribal area of Odisha, expanded rapidly we delivered a Solar Powered Cold Store, alongside numerous other activities including a training programme covering Chill Chain Management, Digital Empowerment and Capacity Building for producer groups. Daspalla Fresh a marketing initiative for local produce was launched and we started work on project WELL a Water Management and Sanitation project designed to improve local livelihoods through better irrigation and eventually fish farming.

In partnership with an Indian NGO "Kheyti.com" a new project to trial innovative low cost greenhouses also started to develop.

In addition the organisation channelled support to our partner organisations Social Change and Development (SCAD) for covid 19 relief work and Akshaya Kshetram (AK) to provide care for people with special needs.

Covid 19 Impact

Whilst this sometimes limited our scope in 2021, we were able to continue most of our project activities whilst complying with strict covid safety guidelines.

Financial review

The Statement of Financial Activities for the year ended 31 March 2022 shows a net surplus for the year of £13,865 (2021: £10,565), this is added to the surplus funds brought forward of £38,433 from the previous year. The total funds carried forward of £52,298 comprises £22,439 of restricted funds (2021: £8,254) and £29,859 of unrestricted funds (2021: £30,179).

Statement of trustees' responsibilities

The trustees (who are also directors of India Development Group (U.K.) Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

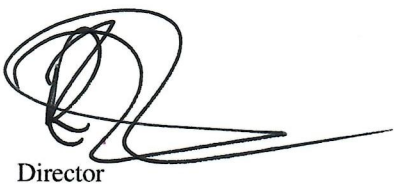
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 22 November 2022 and signed on its behalf by



Director

R. G. Gupwell

22.11.2022

India Development Group (U.K.) Limited
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of India Development Group (U.K.) Limited.

I report on the accounts of India Development Group (U.K.) Limited for the year ended 31 March 2022 set out on pages 2 to 14.

Respective responsibilities of trustees and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

David Weeden F.C.A.
Independent examiner
Hamilton-Eddy & Co.
Chartered Accountants
39 Tamworth Road
Croydon
CR0 1XU

22 November 2022

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	4	8,003	55,826	63,829	31,475
Total incoming resources		8,003	55,826	63,829	31,475
Resources expended					
Costs of generating funds:					
Cost of generating voluntary income	5	1,200	-	1,200	2,250
Charitable activities	6	5,796	41,755	47,551	15,452
Governance and administration costs	7	1,213	-	1,213	3,208
Total resources expended		8,209	41,755	49,964	20,910
Net incoming/(outgoing) resources before transfers		(206)	14,071	13,865	10,565
Transfer between funds		(114)	114	-	-
Net movement in funds		(320)	14,185	13,865	10,565
Total funds brought forward		30,179	8,254	38,433	27,868
Total funds carried forward		29,859	22,439	52,298	38,433

The notes on pages 8 to 14 form an integral part of these financial statements.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial position
as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Current assets					
Debtors	11	7,998		9,300	
Cash at bank and in hand		47,660		34,343	
		55,658		43,643	
Creditors: amounts falling due within one year	12	(3,360)		(5,210)	
Net current assets			52,298		38,433
Net assets			52,298		38,433
Funds	13				
Restricted income funds			22,439		8,254
Unrestricted income funds			29,859		30,179
Total funds			52,298		38,433

The statement of financial position continues on the following page.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial position (continued)

Trustee statements required by the Companies Act 2006 for the year ended 31 March 2022

In approving these financial statements as trustee of the company I hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2022.

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 ' The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 22 November 2022 and signed on its behalf by

Director
R. G. Gupwell
Company number: 1476225

22. 11. 2022

TREASURER
T. C. G. Lindsay

22.11.2022

The notes on pages 8 to 14 form an integral part of these financial statements.

1. General Information

The company is a private company, limited by guarantee, registered in England. The address of the registered office is 39 Tamworth Road, Croydon, Surrey, CR0 1XU

2. Statement of compliance

These financial statements have been pepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reoprting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

3.1. Basis of accounting

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

3.2. Going concern

There are no material uncertainties about the charity's ability to continue.

3.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

3.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

4. Voluntary income

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations Received - Members & Friends	8,003	2,970	10,973	23,669
Gift Aid Tax Recoverable	-	-	-	340
Donations Received - Trusts & Institutions	-	52,856	52,856	7,466
	8,003	55,826	63,829	31,475

5. Cost of generating voluntary income

	Unrestricted funds £	2022 Total £	2021 Total £
Funding Development Officer	1,200	1,200	2,250
	1,200	1,200	2,250

6. Costs of charitable activities - Programmes in India

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Grants to projects in India				
SCAD - Nirman Trust	-	4,272	4,272	5,109
Jeevan Rekha Parishad	-	33,733	33,733	6,282
Project costs				
Project Management and Consultancy	5,700	-	5,700	1,250
Project Development	-	3,000	3,000	2,650
Insurance	96	-	96	89
IT	-	750	750	72
	5,796	41,755	47,551	15,452

7. Governance and administration costs

	Unrestricted funds £	2022 Total £	2021 Total £
Administration Staff Costs	-	-	1,750
Accountancy fees	391	391	501
Independent Examiners Fees	391	391	501
General expenses	431	431	456
	1,213	1,213	3,208

8. Net incoming resources for the year

	2022 £	2021 £
Net incoming resources is stated after charging:		
Independent Examiner's Fee	391	501
Fees for Accountancy work in addition to above	391	501

9. Employees and consultants

Employment costs

	2022 £	2021 £
Salaries & consultancy fees	9,900	7,900
	9,900	7,900

No employee received emoluments of more than £60,000 (2021 : None).

Number of employees/consultants

The average monthly numbers of employees during the year was as follows:

	2022 Number	2021 Number
Part time administration, fundraising & project consultants	1	1

None of the trustees received remuneration for this year or the previous year.

10. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

11. Debtors

	2022 £	2021 £
Other debtors	7,998	9,300

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	3,360	5,210

13. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2022 as represented by:			
Current assets	33,219	22,439	55,658
Current liabilities	(3,360)	-	(3,360)
	29,859	22,439	52,298

14. Unrestricted funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2022 £
General Fund	30,179	8,003	(8,209)	(114)	29,859

Purposes of unrestricted funds

The General Fund is set up to finance the general day to day running costs of the charity.

Notes to financial statements for the year ended 31 March 2022

15. Restricted funds

		At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2022 £
1.	Project WELL (Water Management).	-	10,000	(5,000)	-	5,000
2.	Smart Farm Training, Research and Development	-	10,000	(3,785)	-	6,215
3.	SCAD - Social Change and Development	-	4,158	(4,272)	114	-
4.	Solar Tech Cold Chain Management Project	-	28,698	(28,698)	-	-
5.	Akshaya Kshetram (AK)	8,254	2,970	-	-	11,224
		8,254	55,826	(41,755)	114	22,439

Indian Partners

MF	Mithra Foundation
JRP	Jeevan Rekha Parishad
WORD	Women's Organization for Rural
SCAD	Social Change and Development

Purposes of restricted funds

Rural livelihood "Smart Farm" and other projects include:

1. Project WELL (Water Management).

In partnership with Jeevan Rekha Parishad and the Waterloo Foundation this will provide better access to safe water and sanitation facilities in the tribal villages of the Nayagarh District, Odisha, India. It will also strengthen village livelihoods and raise awareness of the importance of environmental sustainability and rain water harvesting so improving the quality of community life. The project is closely linked to our Smart Farm initiative aimed at dramatically increasing the returns of small farmers in the area.

2. Smart Farm Training, Research and Development

Developing appropriate technology for the 21st century to address poverty in the context of the ever-increasing impact of climate change on rural livelihoods. This includes building partnerships to link technologies such as controlled environment agriculture, solar cold storage, and rural information systems. The project is also developing a database of smart farm solutions, website, and training resource hub.

3. SCAD - Social Change and Development

Funded by individual and corporate donors SCAD is undertaking Covid 19 relief work for the most impacted people- nomadic gypsies, persons affected by leprosy, orphans, elders, and migrant workers.

4. Solar Tech Cold Chain Management Project

Funded by Brunel University and UK Research and Innovation (UKRI). The project led by Jeevika is being developed with several partners including Brunel University, Institute for Social Sciences (Delhi), Doug Marriott Associates consulting engineers, Jeevan Rekha Parishad (JRP) along with many other collaborators and supporters.

The work is being undertaken in three phases-

A. Market assessment for solar powered cold storage and 1st mile distribution system for horticulture products in Odisha (completed 2021)
B. Pilot Testing and demonstration of the Sol-Tech technology in Odisha (underway)
C. Commercialisation of the Sol-Tech technology in Odisha (planned).

5. **Akshaya Kshetram (AK)**
This is a centre for people with special needs based in Tirupati, Andhra Pradesh which provides residential care to persons with special needs, with a focus on mental health.

16. Company limited by guarantee

India Development Group (U.K.) Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

INDIA DEVELOPMENT GROUP (UK) LIMITED

England & Wales - Charity number 291167

Accounts

COMPANIES HOUSE

HAMILTON-EDDY & Co

Chartered Accountants

D W Weeden FCA

39 Tamworth Road,
Croydon, Surrey CR0 1XU

Tel 020 8688 9264
Fax 020 8688 5292
Email all@hamilton-eddy.co.uk

www.hamilton-eddy.co.uk

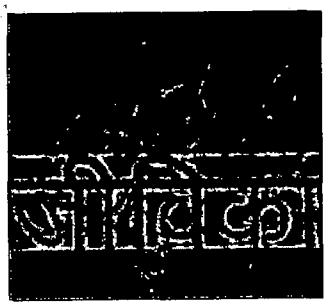
Charity number: 291167
Company number: 1476225

India Development Group (U.K.) Limited
(A company limited by guarantee)

Jeevika Trust

Trustee's report and financial statements

for the year ended 31 March 2021



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COMPANIES HOUSE

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C007252687.

ICAEW CHARTERED ACCOUNTANTS

India Development Group (U.K.) Limited
(A company limited by guarantee)

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India Development Group (U.K.) Limited
(A company limited by guarantee)

Legal and administrative information

Charity number	291167	
Company registration number	1476225	
Business address	44 Islingword Place Brighton BN2 9XH	
Registered office	39 Tamworth Road Croydon Surrey CR0 1XU	
Trustee	Amlika Lal	appointed 06 August 2020
	Richard Gupwell	
	Mark Hoda	resigned 16 October 2020
	Libby Cooper	appointed 24 April 2020
	Andrew Redpath	
	Raj Sitlani	
	Thomas Lindsey	appointed 06 August 2020
Chief executive	Mark Roberts	
Independent Examiner	David Weeden	
Accountants	Hamilton-Eddy & Co. Chartered Accountants 39 Tamworth Road Croydon Surrey CR0 1XU	
Bankers	CAF Bank Limited	

India Development Group (U.K.) Limited
(A company limited by guarantee)

Report of the trustee (incorporating the director's report) for the year ended 31 March 2021

The trustee presents his report and the financial statements for the year ended 31 March 2021. The trustees, who are also directors of India Development Group (U.K.) Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association. The charity is governed and managed by the trustees who are elected by the members. Current directors and trustees are shown on page 1.

The trustees have complied with the duty in section 4 of the Companies Act 2006 to have regard to the public benefit guidance published by the Charity Commission.

Objectives and activities

The charity's objectives and principal activity is to combat poverty and unemployment in rural areas of India by working with villagers to provide the appropriate resources and expertise to help them achieve environmental and economic sustainability in the face of the increasing challenges posed by climate change.

The charity achieves this objective by working with people on the margins of rural society, low-caste and tribal people, especially women to help them build and sustain their livelihoods.

We undertake these projects with Indian partners in several states who work closely with their communities through self-help groups.

Achievements and performance

Working with our growing pool of partners, Jeevika has continued to develop a sustainable smart farm model through its main project activity "Smart Farm India", aimed at doubling the incomes of small farmers and food producers. Partners include Brunel University, Jeevan Rekha Parishad, Institute for Social Sciences, Doug Marriott Associates and many others who are supporting and working with us to develop our Smart Farm demonstration project in Daspalla, Odisha.

Smart Farming is the application of digital information systems and other agriculture related technologies designed to make farming both sustainable and highly productive - and to make these opportunities accessible to the most impoverished farmers.

We believe that building partnerships between the corporate, NGO, academic and State (including at District and local Panchayat levels) sectors will provide a higher quality of life for farmers and their families, using technologies such as "Controlled Environment Agriculture", "Chill-Chain Management" and the effective use of the "Internet of Things" (IOT). This includes the use of green energy sources, which together can ensure the quality of produce, reduce food wastage and permit access to wider markets to improve commercial viability, while making a significant contribution to action against climate change.

During the year we organised an international webinar entitled "What Makes a Farm Smart" which was attended by 35 people representing NGO's, Universities, Companies and Govt bodies, speakers included the Honourable Minister of Agriculture Govt of Odisha, Shri Arun Kumar Sahoo and Sir Vince Cable former secretary of State for Business, Energy, and Industrial Strategy (UK).

The organisation has also channelled support to partner organisations Social Change and Development (SCAD) for covid 19 relief work and Akshaya Kshetram (AK) to provide care for people with special needs.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Report of the trustee (incorporating the director's report) for the year ended 31 March 2021

Covid 19 Impact

Whilst this limited our scope to undertake local projects in 2020, we were able to continue many of our activities whilst complying with strict covid safety guidelines.

Financial review

The Statement of Financial Activities for the year ended 31 March 2021 shows a net surplus for the year of £10,565 (2020: £5,034), this is added to the surplus funds brought forward of £27,868 from the previous year. The total funds carried forward of £38,433 comprises £8,254 of restricted funds (2020: £4,800) and £30,179 of unrestricted funds (2020: £23,068).

Statement of trustees' responsibilities

The trustees (who are also directors of India Development Group (U.K.) Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

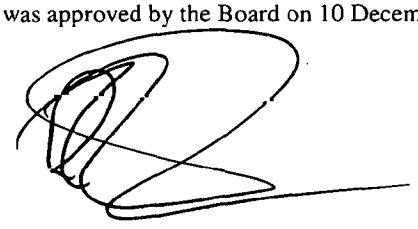
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 10 December 2021 and signed on its behalf by



Director

R.G. Gupwell, Chairman

India Development Group (U.K.) Limited
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of India Development Group (U.K.) Limited.

I report on the accounts of India Development Group (U.K.) Limited for the year ended 31 March 2021 set out on pages 2 to 14.

Respective responsibilities of trustees and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Weeden F.C.A.
Independent examiner
Hamilton-Eddy & Co.
Chartered Accountants
39 Tamworth Road
Croydon
CR0 1XU

10 December 2021

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	4	16,374	15,101	31,475	30,405
Investment income	5	-	-	-	18
Total incoming resources		16,374	15,101	31,475	30,423
Resources expended					
Costs of generating funds:					
Cost of generating voluntary income	6	2,250	-	2,250	3,312
Charitable activities	7	2,811	12,641	15,452	19,616
Governance and administration costs	8	3,208	-	3,208	2,461
Total resources expended		8,269	12,641	20,910	25,389
Net incoming resources before transfers		8,105	2,460	10,565	5,034
Transfer between funds		(994)	994	-	-
Net movement in funds		7,111	3,454	10,565	5,034
Total funds brought forward		23,068	4,800	27,868	22,834
Total funds carried forward		30,179	8,254	38,433	27,868

The notes on pages 8 to 14 form an integral part of these financial statements.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial position
as at 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Current assets					
Debtors	12	9,300		4,856	
Cash at bank and in hand		34,343		25,472	
		43,643		30,328	
Creditors: amounts falling due within one year	13	(5,210)		(2,460)	
Net current assets			38,433		27,868
Net assets			38,433		27,868
Funds	14				
Restricted income funds			8,254		4,800
Unrestricted income funds			30,179		23,068
Total funds			38,433		27,868

The statement of financial position continues on the following page.

The notes on pages 8 to 14 form an integral part of these financial statements.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial position (continued)

Trustee statements required by the Companies Act 2006 for the year ended 31 March 2021

In approving these financial statements as trustee of the company I hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2021.

(c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 ' The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 10 December 2021 and signed on its behalf by



Director R. G. Gupwell (Chairman)

Company number: 1476225

The notes on pages 8 to 14 form an integral part of these financial statements.

Notes to financial statements for the year ended 31 March 2021

1. General Information

The company is a private company, limited by guarantee, registered in England. The address of the registered office is 39 Tamworth Road, Croydon, Surrey, CR0 1XU

2. Statement of compliance

These financial statements have been pepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reoprting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

3.1. Basis of accounting

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

3.2. Going concern

There are no material uncertainties about the charity's ability to continue.

3.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

3.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

4. Voluntary income

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Donations Received - Members & Friends	15,665	8,004	23,669	7,636
Gift Aid Tax Recoverable	90	250	340	1,069
Donations Received - Trusts & Institutions	619	6,847	7,466	21,700
	16,374	15,101	31,475	30,405

5. Investment income

	2021 Total £	2020 Total £
Interest receivable	-	18
	-	18

6. Cost of generating voluntary income

	Unrestricted funds £	2021 Total £	2020 Total £
Funding Development Officer	2,250	2,250	3,312
	2,250	2,250	3,312

7. Costs of charitable activities - Programmes in India

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Grants to projects in India				
SCAD - Nirman Trust	-	5,109	5,109	2,000
Jeevan Rekha Parishad	-	6,282	6,282	11,303
Project costs				
Project Management and Consultancy	1,250	-	1,250	3,313
Project Co-ordinator in India	-	-	-	643
Project Development	1,400	1,250	2,650	1,750
Insurance	89	-	89	-
Travel exps.	-	-	-	307
IT	72	-	72	300
	2,811	12,641	15,452	19,616

8. Governance and administration costs

	Unrestricted funds £	2021 Total £	2020 Total £
Administration Staff Costs	1,750	1,750	1,060
Office costs	-	-	117
Accountancy fees	501	501	519
Independent Examiners Fees	501	501	519
General expenses	456	456	13
Bank charges	-	-	233
	3,208	3,208	2,461

9. Net incoming resources for the year

	2021 £	2020 £
Net incoming resources is stated after charging:		
Independent Examiner's Fee	501	519
Fees for Accountancy work in addition to above	501	519

10. Employees and consultants

Employment costs

	2021	2020
	£	£
Salaries & consultancy fees	7,900	10,078
	7,900	10,078

No employee received emoluments of more than £60,000 (2020 : None).

Number of employees/consultants

The average monthly numbers of employees during the year was as follows:

	2021	2020
	Number	Number
Part time administration, fundraising & project consultants	1	3

None of the trustees received remuneration for this year or the previous year.

11. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

12. Debtors

	2021	2020
	£	£
Other debtors	9,300	4,856

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	5,210	2,460

14. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2021 as represented by:			
Current assets	35,389	8,254	43,643
Current liabilities	(5,210)	-	(5,210)
	30,179	8,254	38,433

15. Unrestricted funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2021 £
General Fund	23,068	16,374	(8,269)	(994)	30,179

Purposes of unrestricted funds

The General Fund is set up to finance the general day to day running costs of the charity.

Notes to financial statements for the year ended 31 March 2021

16. Restricted funds

		At 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2021 £
1.	Madhu Co-operative Project	1,500	-	(1,428)	(72)	-
2.	Smart Farm Research and Development	1,300	-	(2,000)	700	-
3.	SCAD - Social Change and Development	2,000	2,743	(5,109)	366	-
4.	Solar Tech Cold Chain Management Project	-	4,104	(4,104)	-	-
5.	Akshaya Kshetram (AK)	-	8,254	-	-	8,254
		4,800	15,101	(12,641)	994	8,254

Indian Partners

MF	Mithra Foundation
JRP	Jeevan Rekha Parishad
WORD	Women's Organization for Rural
SCAD	Social Change and Development

Purposes of restricted funds

Rural livelihood "Smart Farm" and other projects include:

1. Madhu Co-operative Project

Jeevan Rekha Parishad (JRP) works with 400 women beekeepers in 15 Tribal villages to produce honey which is sold in local markets and generates income for their families which benefits nearly 2000 villagers as a result. This now includes the development of a project to enable villagers to gain access to new markets for bee-keeping products and will ensure that the newly developed Madhu Bee-Keeping co-operative will have a sustainable, commercially viable future.

2. Smart Farm Research and Development

Developing appropriate technology for the 21st century to address poverty in the context of the ever-increasing impact of climate change on rural livelihoods. This includes building partnerships to link technologies such as controlled environment agriculture, solar cold storage, and rural information systems. The project is also developing a database of smart farm solutions, website, and training resource hub.

3. SCAD - Social Change and Development

Funded by individual and corporate donors SCAD is undertaking Covid 19 relief work for the most impacted people- nomadic gypsies, persons affected by leprosy, orphans, elders, and migrant workers.

4. Solar Tech Cold Chain Management Project

Funded by Brunel University and UK Research and Innovation (UKRI). The project led by Jeevika is being developed with several partners including Brunel University, Institute for Social Sciences (Delhi), Doug Marriott Associates consulting engineers, Jeevan Rekha Parishad (JRP) along with many other collaborators and supporters.

The work is being undertaken in three phases-

A. Market assessment for solar powered cold storage and 1st mile distribution system for horticulture products in Odisha (completed 2021)

B. Pilot Testing and demonstration of the Sol-Tech technology in Odisha (underway)

C. Commercialisation of the Sol-Tech technology in Odisha (planned).

5. **Akshaya Kshetram (AK)**
   This is a centre for people with special needs based in Tirupati, Andhra Pradesh which provides residential care to persons with special needs, with a focus on mental health.

17. Company limited by guarantee

India Development Group (U.K.) Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.