



Partners in Service

Annual Report and Accounts

for the year ended 31 March 2021

**Delhi Bible Institute's
UK representative charity
(registered no 327424)**

PARTNERS IN SERVICE
YEAR ENDED 31ST MARCH 2021

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PARTNERS IN SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31ST MARCH 2021

CHARITY NAME: Partners in Service

WORKING NAME: DBI Partners UK

CHARITY REGISTERED NUMBER: 327424

CORRESPONDENCE ADDRESS: 1 King Edward Road
Bath
BA2 3PB

EMAIL ADDRESS: admin@dbipartnersuk.org.uk

WEBSITE: www.partnersinservice.org.uk

CURRENT TRUSTEES: Rev David Johnston (Chairman)
Rev Philip Hair (Vice Chairman)
Mr Stephen Dalling (Secretary)
Mr Richard Henry (Treasurer from 10/07/2021)
Rev Alastair Dunlop (from 10/07/2021)
Rev Prebendary Ian Lewis
Rev Howard Mason
Mrs Dorothy Pavey
Dr Sally Raheja (from 10/07/2021)
Rev Michael Smailes (from 03/10/20)

BANKERS: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4LQ

INDEPENDENT EXAMINER: Mr M B J Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

PARTNERS IN SERVICE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31ST MARCH 2021

The Trustees present their annual report and financial statements of Partners in Service ('the Charity'/'the Trust') for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the charity's Trust Deed, the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Objectives and activities

The principal object of the Charity is to promote the good news of the Lord Jesus Christ through actions which are prompted by the love and example of His life. This is done mainly by supporting the work of Delhi Bible Institute ("DBI"); encouraging financial support of its work through the distribution of news and other DBI resources; and organising visits to the UK by the National Director. DBI has been based at Bible Bhavan since 1966, and currently operates from 9 centres in 7 states in India.

Partners in Service is DBI's UK representative trust and uses the name 'DBI Partners UK'.

In addition to the Trust's principal object of supporting DBI, its other objects are to relieve those in need in developing countries and deprived areas, and to support any other charitable objects as the Trustees shall from time to time determine.

Care is taken by the Trust when deciding how to fulfil its objects and carry out its duties and responsibilities, and to ensure that DBI, and any other work the Trust supports, are able and willing to use the funds for the benefit of the public or identifiable sections of the public and in keeping with the Trust's objects.

In selecting what and who to support during the year, the Trustees and the Trust have considered the Charity Commission's Guidance on public benefit and in particular the Commission's specific guidance on charities for the advancement of religion and its guidance on the prevention and relief of poverty for the public benefit.

The Trust continues to meet its legal requirements in a variety of ways, including supporting DBI.

Grant making policy

The majority of activities undertaken by the Trust are in support of the work of DBI.

The Trust does occasionally channel funding to other charitable causes, in accordance with its objects and responsibilities as set out above.

Achievement and performance

As for so many organisations, this year has been unlike any other in the life of the Trust. There is much to give thanks for, in particular for the prayerful generosity of so many in response to the DBI appeal for support for their emergency action. Within a matter of weeks of the start of the impact of Covid-19, the Trust had received over £36,000 by way of donations given specifically for the emergency food aid, and masks distribution. That generosity has continued into 2021, with prayers and funds being offered for DBI's ongoing efforts as the second wave of the Pandemic developed.

In line with its principal objective, the Trust has continued to actively support DBI. As a result of the Covid-19 Pandemic, meetings were held more regularly – including online. DBI's National Director attended meetings online.

PARTNERS IN SERVICE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31ST MARCH 2021

Financial review

During the last financial year Trustees have, once again, been deeply humbled by the ongoing generosity of individuals, churches and trusts. General gifts (including relevantly apportioned interest and tax recoveries) totalled £198,088 (see Note 5). As with all unspecified gifts received by the Trust, these gifts were allocated to the DBI (General) Fund.

In addition to these general gifts, specific donations included gifts for - amongst others - social projects, translated materials, the staff retreat, and local Centres. The total donated to these projects was £179,091, including apportioned interest and tax recoveries. Overall giving across all restricted funds was £377,076 compared with the previous year's income of £181,605.

Such generosity enabled Trustees to transfer £212,846 to DBI for their various projects and including £99,175 for DBI's Pandemic Response Appeal.

Trustees give thanks for the commitment of all those who have supported Partners in Service over the past year, whether financially, through prayer, or by donating their time.

Sometimes ear-marked gifts are not requested for onward transfer during the year in which the gift is made, but Trustees do ensure that any such money required in the following year is forwarded without delay. At the same time, it is incumbent upon the Trust to ensure that it holds enough restricted funds to cover those ongoing costs to which the Trust is committed.

The Trust does not own property.

Despite the Covid-19 challenges faced globally during the last year, the prayerful generosity of donors has resulted in increased giving, for which Trustees give thanks. As a consequence, the Trust continues to be confident of meeting its obligations into the future.

Reserves policy

The Trust's Reserves Policy is regularly reviewed as a matter of good practice.

The Trust aims to have sufficient funds from year to year to facilitate the work of Delhi Bible Institute and in particular, to provide against fluctuations in DBI's income and expenditure needs.

In pursuance of this aim the Trust continues to be transparent with DBI regarding its funds. The Trust aims to provide agreed quarterly reporting to the National Director of DBI and endeavours to hold reserves, in its restricted DBI (General) Fund, which are at least equivalent to the Trust's general annual giving to DBI needs.

The Trust does not expect any of its other sub-funds to accumulate more than modest reserves and would anticipate that these will normally have year end balances of less than £10,000. Should sub-funds have more sizeable amounts, the Trust will discuss with DBI how the money accumulated in the sub-funds can be used, in line with the purpose of the sub-fund.

The intention of the Trustees is that this Policy should not place any maximum on the level of funds which can properly be held by the Trust, at any one time, to be used for the furtherance of the work of DBI. For avoidance of doubt this Policy will not prevent the Trust from forwarding to DBI any funds held by the Trust for the furtherance of DBI's work which are requested by DBI. The nature and timing of projects supported in India means that from time to time reserves may fall below the one year target.

PARTNERS IN SERVICE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31ST MARCH 2021

Risk management

The Trustees have examined the major organisational risks which the Trust faces. The Trustees are confident that these risks are relatively minimal given the nature of its work, the donations made to it and the modest costs that it incurs in respect of its Administrator.

Structure, Governance and Management

Partners in Service is a UK registered charity (number 327424), and is constituted under a trust deed dated 2 March 1987, as amended by a supplemental deed dated 12 August 1996. The Trust has in recent years adopted a working name: 'DBI Partners UK', and this is registered as such at the Charity Commission.

Trustees are appointed by the Board of Trustees and serve for an indefinite period. They meet at least annually. Those Trustees who have served during the year and up to the date the report was approved are as follows:

Rev David Johnston (Chairman)
Rev Philip Hair (Vice Chairman)
Mr Stephen Dalling (Secretary)
Mr Richard Henry (Treasurer from 10/07/2021)
Rev Adrian Reynolds (Treasurer to 27/03/2021)
Rev Alastair Dunlop (from 10/07/2021)
Rev Prebendary Ian Lewis
Rev Howard Mason
Mr Brian Pavey (to 27/03/2021)
Mrs Dorothy Pavey
Dr Sally Raheja (from 10/07/2021)
Rev Michael Smailes (from 03/10/20)

New Trustees are selected on the basis of their experience, skills and knowledge of Christian work in India and across the world.

PARTNERS IN SERVICE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31ST MARCH 2021

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:



Rev David Johnston
Chair of Trustees

Date:

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PARTNERS IN SERVICE**

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31ST March 2021 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Having satisfied myself that the accounts of the Trust are not required to be audited and are eligible for independent examination, I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination given me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Cronin MAAT FCIE
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

M. Cronin

Date

12/01/2022

PARTNERS IN SERVICE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:							
Donations & Legacies	11	-	377,076	377,076	-	181,605	181,605
Investments	12	284	103	387	404	154	558
TOTAL		284	377,179	377,463	404	181,759	182,163
EXPENDITURE ON:							
Charitable activities	13	-	227,638	227,638	-	158,035	158,035
TOTAL		-	227,638	227,638	-	158,035	158,035
NET GAINS (LOSSES) ON INVESTMENTS	9	3,606	-	3,606	(3,123)	-	(3,123)
NET MOVEMENT IN FUNDS		3,890	149,541	153,431	(2,719)	23,724	21,005
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		11,562	143,852	155,414	14,281	120,128	134,409
TOTAL FUNDS CARRIED FORWARD		15,452	293,393	308,845	11,562	143,852	155,414

PARTNERS IN SERVICE

BALANCE SHEET

AS AT 31ST MARCH 2021

	Note	At 31 ST March 2021	At 31 ST March 2020
		£	£
FIXED ASSETS:			
Investments	2	14,764	11,158
CURRENT ASSETS:			
Debtors	3	5,761	3,386
Cash at bank and in hand		309,370	161,870
		<u>315,131</u>	<u>165,256</u>
LIABILITIES:			
Creditors: Amounts falling due within one year	4	(21,050)	(21,000)
		<u></u>	<u></u>
NET CURRENT ASSETS		294,081	144,256
TOTAL NET ASSETS		308,845	155,414
		<u></u>	<u></u>
THE FUNDS OF THE CHARITY:			
Restricted Income Funds	5	293,393	143,852
Unrestricted Funds		15,452	11,562
TOTAL CHARITY FUNDS		308,845	155,414
		<u></u>	<u></u>

The notes on pages 9 -14 form an integral part of these accounts.

These accounts were approved by the board of trustees on12/01/2022.....and signed on its behalf by:



Rev David Johnston
Chair of Trustees



Mr Stephen Dalling
Secretary, Trustee

PARTNERS IN SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST MARCH 2021

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition – October 2019) (effective 1 January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011.

Partners in Service meets the definition of a public benefit entity under FRS 102.

b) Fixed Asset investments

Investments are included at current market value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities. The charity does not acquire put options, derivatives or other complex financial investments.

c) Debtors

The gift aid debtor is recognised and included as income when there is a valid declaration from the donor.

d) Cash at bank

Cash at bank includes short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

f) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations are recognised when received by or on behalf of the charity. Gift aid tax refunds are recognised on a receivable basis. Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

PARTNERS IN SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST MARCH 2021

1. ACCOUNTING POLICIES (continued)

g) Expenditure

Expenditure is included on an accruals basis.

Charitable activities are costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

h) The Funds of the Charity

Funds held by the charity are:

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the charity.

Restricted Income Funds

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

i) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) Going concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

2. TANGIBLE FIXED ASSETS

Investments

	2021	2020
	£	£
IFSL CAF UK Equity Fund B Income	14,764	11,158
(Formerly called FP CAF UK Equity Fund B Income)	14,764	11,158
	<hr/>	<hr/>

3. DEBTORS

	2021	2020
	£	£
Accrued Income: Gift aid tax refunds	5,761	3,386
	5,761	3,386
	<hr/>	<hr/>

PARTNERS IN SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST MARCH 2021

4. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Accruals	1,050	1,000
Other Creditors: Gifts committed but not yet paid	20,000	20,000
	<u>21,050</u>	<u>21,000</u>

5. RESTRICTED FUNDS

	Fund Balances B/Forward	Income	Expenditure	Fund Balances C/Forward
	£	£	£	£
DBI (General)	72,678	198,088	(89,611)	181,155
DBI (Social Projects)	3,400	4,522	(7,738)	184
DBI (New Centres Cap Exp)	16,251	7	-	16,258
DBI (Hindi Materials)	6,984	4,325	(8,197)	3,112
DBI (Staff Retreat)	3,777	841	(4,197)	421
DBI (Jaipur)	2,390	11,002	-	13,392
DBI (Ranchi)	2,500	1	-	2,501
DBI (Chandauli)	7,001	11,004	-	18,005
DBI (Chandigarh)	2,082	332	-	2,414
DBI (Bhopal)	6,588	3	-	6,591
DBI (Raipur)	20,201	3,752	(18,720)	5,233
DBI (Pandemic Response)	-	143,302	(99,175)	44,127
	<u>143,852</u>	<u>377,179</u>	<u>(227,638)</u>	<u>293,393</u>

ANALYSIS OF FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Fixed Assets: Investments	-	14,764	14,764
Current Assets	314,443	688	315,131
Creditors: Due within one year	(21,050)	-	(21,050)
	<u>293,393</u>	<u>15,452</u>	<u>308,845</u>

PARTNERS IN SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST MARCH 2021

5. RESTRICTED FUNDS (continued)

All the restricted funds are donated or raised from an appeal for Delhi Bible Institute (DBI). The individual restricted funds are either for a particular geographical area or a specific purpose.

6. CHARITABLE GIVING

During the year, the Trust distributed gifts totalling £212,846 (2020 - £141,550) all to Delhi Bible Institute.

7. ADMIN COSTS: ADMINISTRATOR

The costs of an administrator for the Trust totalled £12,254 (2020 - £12,013). The administrator is provided by St Bartholomew PCC, Bath and payments are made direct to them.

8. ACCOUNTANCY/INDEPENDENT EXAMINATION

£1,050 was paid for the charity's independent examination in the year which included an element for accounts preparation.

9. NET GAINS (LOSSES) ON INVESTMENTS

	2021 £	2020 £
Balance brought forward	11,158	14,281
Gain/(Loss) on revaluation of investments	3,606	(3,123)
Balance carried forward	<u>14,764</u>	<u>11,158</u>

10. TRUSTEE REMUNERATION AND EXPENSES/RELATED PARTY TRANSACTIONS

The charity's insurance includes trustee indemnity insurance.

No remuneration directly or indirectly out of the funds of the Trust was paid or is payable for the year to any Trustee or to any other person or persons known to be connected to any of the Trustees.

There were no trustee expenses paid for the year ended 31st March 2021, £1,142 for the year ended 31st March 2020.

There were no related party transactions during the year.

PARTNERS IN SERVICE

NOTES TO THE FINANCIAL STATEMENTS YEAR TO 31ST MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
11. INCOME AND ENDOWMENTS FROM:							
Donations & Legacies							
Individual Gifts		-	69,250	69,250	-	34,531	34,531
Church Gifts		-	60,281	60,281	-	65,549	65,549
Grants from Trusts		-	106,050	106,050	-	64,730	64,730
Legacies		-	-	-	-	18	18
Other		-	129,494	129,494	-	10,474	10,474
Gift Aid tax refunds		-	12,001	12,001	-	6,303	6,303
		-	377,076	377,076	-	181,605	181,605
12. Investments							
Dividends – IFSL CAF UK Equity Fund B Income (Formerly called FP CAF UK Equity Fund B Income)		284	-	284	404	-	404
Bank Interest		-	103	103	-	154	154
		284	103	387	404	154	558
13. EXPENDITURE ON:							
Charitable activities							
Charitable Giving	6	-	212,846	212,846	-	141,550	141,550
Admin costs: Administrator	7	-	12,254	12,254	-	12,013	12,013
Admin costs: Office Equipment		-	490	490	-	613	613
Admin costs: Print, Post & Stationery		-	36	36	-	79	79
Admin costs: Website Development		-	624	624	-	558	558
Admin costs: Bank charges		-	412	412	-	186	186

PARTNERS IN SERVICE

NOTES TO THE FINANCIAL STATEMENTS YEAR TO 31ST MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
EXPENDITURE ON:							
13. Charitable activities (continued)							
Promotion expenses		-	-	-	-	1,083	1,083
Governance costs: Insurance		-	116	116	-	101	101
Governance costs: Trustee meeting costs		-	(390)	(390)	-	1,142	1,142
Governance costs: Accty and Ind Examination	8	-	1,250	1,250	-	1,000	1,000
Sundry Expenses		-	-	-	-	(290)	(290)
		-	227,638	227,638	-	158,035	158,035