

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	Jan	2024	To	31	Dec	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

THE INDIA RURAL EVANGELICAL FELLOWSHIP (UK)
SC33100

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Trust Deed

Trustee recruitment and appointment

Recruitment is as and when needed; appointment is by existing trustees. There were no changes to the trustees during this reporting period.

Objectives and activities

Charitable purposes

a) the advancement of the Christian faith amongst the people of Andhra Pradesh, India, through the support of Indian pastors and evangelists and in other ways charitable in law; b) the advancement of education amongst the people of Andhra Pradesh, India, through the support of Indian children and teachers, and in other ways charitable in law; c) the relief of poverty and sickness amongst the people of Andhra Pradesh, India, through the provision of medical teams and supplies and in other ways charitable in law; d) the general benefit of the people of Andhra Pradesh, India, in whatever ways are considered appropriate and charitable in law.

Summary of the main activities in relation to these objects

Fund raising through various sponsorship schemes and direct giving.
Medical team visits to India, biennially.
Publicity through literature and visits to churches, schools, etc.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

- The work of IREF(India) was supported from the UK through the sponsorship of 37 Repalle-based children, 29 CDC children, 4 student nurses, 9 evangelists and 6 teachers, plus various other designated and undesignated donations.
- Three remittances of funds were made to IREF(India) during 2024 via our sister organisation IREF(USA) due regulations within the Indian banking system which our UK bank is not able to circumnavigate.
- A Medical Team from the UK prepared to travel to India in early 2025, for which substantial funds were raised.
- Our supporters were kept well informed of the activities of IREF(India) through quarterly newsletters and through a regularly updated IREF Facebook page.
- The trustees met four times during the year (via Zoom).
- IREF(UK) continues to work closely with our sister organisation, IREF(USA), exchanging information on a regular basis.
- The work of IREF(India) is recovering well from the ravages of the Covid-19 pandemic. Numbers enrolling at their schools and colleges are increasing once again, and some of the Child Development Centres have reopened.

Financial review

Brief statement of the charity’s policy on reserves

- IREF(UK)’s policy is to remit donated funds to IREF(India) on a quarterly basis, whilst holding small reserves to enable the charity to respond to special and/or urgent needs.

Details of any deficit

none

Donated facilities and services (if any)

none

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Other optional information

none

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Chairman	
Date	03/01/2025	

The India Rural Evangelical Fellowship (UK)

SC33100

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Jan	2024		31	Dec	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	2,402	46,488	-	-	48,890	31,458
Gift Aid	1,041	-	-	-	1,041	3,528
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
A1 Sub total	3,443	46,488	-	-	49,931	34,986
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	3,443	46,488	-	-	49,931	34,986
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	187	34,519	-	-	34,706	48,232
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
A3 Sub total	187	34,519	-	-	34,706	48,232
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	187	34,519	-	-	34,706	48,232
Net receipts / (payments)	3,256	11,969	-	-	15,225	(13,245)
A5 Transfers to / (from) funds		-	-	-	-	-
Surplus / (deficit) for year	3,256	11,969	-	-	15,225	(13,245)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	(6,740)	12,698	-	-	5,957	19,203
	Surplus / (deficit) shown on receipts and payments account	3,256	11,969	-	-	15,225	-
	Cash and bank balances at end of year	(3,484)	24,667	-	-	21,183	19,203
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	13,245

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	none	n/a	-	-
	none	n/a	-	-
	none	n/a	-	-
	none	n/a	-	-
	none	n/a	-	-
	Total		-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	none	n/a	-	-	-
	none	n/a	-	-	-
	none	n/a	-	-	-
	none	n/a	-	-	-
	none	n/a	-	-	-
	none	n/a	-	-	-
	none	n/a	-	-	-
	none	n/a	-	-	-
	none	n/a	-	-	-
	Total		-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	none	n/a	-	-
	none	n/a	-	-
	none	n/a	-	-
	none	n/a	-	-
	none	n/a	-	-
	Total		-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	none	n/a	-	-
	none	n/a	-	-
	none	n/a	-	-
	Total		-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

3/Jan/25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

to support the work of the India Rural Evangelical Fellowship through sponsorship schemes for children, evangelists, and teachers as well as other projects such as IREF's English Medium School. Also to provide funds for UK Medical Team, 2025

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Educational and evangelistic projects	IREF(India)	4	£19,369.23
		Total	19,369

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£
n/a	-
n/a	-
n/a	-
n/a	-
n/a	-

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£
none	n/a	-
none	n/a	-
none	n/a	-
none	n/a	-
none	n/a	-

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
n/a	n/a	-	-
n/a	n/a	-	-
n/a	n/a	-	-
n/a	n/a	-	-
n/a	n/a	-	-

C6 Other information

none

The India Rural Evangelical Fellowship (UK)

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
from individuals, churches, etc	2,402	46,488	-	-	48,890	31,458
Gift Aid	1,041	-	-	-	1,041	3,528
					-	
Total	3,443	46,488	-	-	49,931	34,986

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
none	-	-			-	-
Total	-	-			-	-
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
none	-	-	-	-	-	-
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Just Giving fees	-	-			-	18
bank fees	72	-			72	102
website	115	-			115	101
remittances to IREF(India)	-	19,369			19,369	37,792
for 2025 UK Medical team	-	15,149			15,149	1,767
exchange rate loss for returned remittances	-	-			-	7
loan repayment to IREF(USA)	-	-			-	8,445
Total	187	34,519	-	-	34,706	48,232

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2,402	-	-	-	2,402	4,214
Gift Aid	1,041	-	-	-	1,041	4,214
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
Sub total	3,443	-	-	-	3,443	8,428
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	3,443	-	-	-	3,443	8,428
Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	187	-	-	-	187	147
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Sub total	187	-	-	-	187	147
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total payments	187	-	-	-	187	147
Net receipts / (payments)	3,256	-	-	-	3,256	8,281
Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	3,256	-	-	-	3,256	8,281
Nature and purpose of funds						
general purposes fund						

The India Rural Evangelical Fellowship (UK)

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations	46,488	-	-	-	46,488	54,261
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
Sub total	46,488	-	-	-	46,488	54,261
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	46,488	-	-	-	46,488	54,261
Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	34,519	-	-	-	34,519	43,532
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Sub total	34,519	-	-	-	34,519	43,532
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total payments	34,519	-	-	-	34,519	43,532
Net receipts / (payments)	11,969	-	-	-	11,969	10,729
Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	11,969	-	-	-	11,969	10,729

Nature and purpose of funds

to support the work of the India Rural Evangelical Fellowship through sponsorship schemes for children, evangelists, and teachers as well as other projects.
Also to provide funds for the 2025 UK Medical Team visit.

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts		v2																					
Report to the trustees/members of	Charity name The India Rural Evangelical Fellowship (UK)																						
Registered charity number	SC33100																						
On the accounts of the charity for the period	<table border="1"> <thead> <tr> <th colspan="3">Period start date</th> <th></th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th></th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Jan</td> <td>2024</td> <td>to</td> <td>31</td> <td>Dec</td> <td>2024</td> </tr> </tbody> </table>		Period start date				Period end date			Day	Month	Year		Day	Month	Year	01	Jan	2024	to	31	Dec	2024
Period start date				Period end date																			
Day	Month	Year		Day	Month	Year																	
01	Jan	2024	to	31	Dec	2024																	
Set out on pages	(remember to include the page numbers of additional sheets)																						
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>																						
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.</p>																						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 																						
Signed:	<table border="1"> <tr> <td rowspan="2"> Name: Relevant professional qualification(s) or body (if any): Address: </td> <td>Date:</td> <td>12.3.2025</td> </tr> <tr> <td colspan="2"></td> </tr> </table>		Name: Relevant professional qualification(s) or body (if any): Address:	Date:	12.3.2025																		
Name: Relevant professional qualification(s) or body (if any): Address:	Date:	12.3.2025																					

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.