Gospel for Tribals Social Services Society

Report and Financial Statements

Year Ended 30th November 2018

Registered Charity Number 1107428

Contents

	Page
Report of the Trustees	3-6
Independent Examiner's Report	7-8
Statement of Financial Activities (Including Income and Expenditure Account)	9
Balance Sheet	10
Notes to the Accounts	11-12
Detailed Income and Expenditure Account	13

Gospel for Tribals Social Services Society

Report of the Trustees
Year ended 30th November 2018

Reference and Administrative Information

Charity
Gospel for Tribals Social Services Society (GTSSS)
Working title India Hope
Charity registration No. 1107428

Charity address
10 North Lane
Nailsea
Bristol
BS48 3UG

Trustees

H Dianne Flowers
Caroline Streeton – Resigned Dec 2018
Nancy Morgan - Appointed Jan 2019
G Flowers

Bankers
Natwest
Clevedon
Bristol
BS99 5ES

Ulster Bank
Newry
Co Down
BT34 5PT

Accountants
Bond Accountants
4 Anglesea House
13 Elton Road
Clevedon
BS21 7RF

Structure, Governance and Management

Governing Document
The charity was established under a Trust Deed dated December 3, 2004 and registered with the Charity Commission on December 29, 2004.

Recruitment and Appointment of Trustees
The Trust Deed states there must be at least three trustees. Trustees are appointed for a period of 5 years and in selecting individuals for appointment the existing trustees must have regard to their skills, knowledge and experience needed for the effective administration of the charity. The charity is also supported by Mrs Thelma McKnight who is based in Northern Ireland.

Risk Management.
The trustees have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen their risks.

Aims and Objectives for the Public Benefit

The charity's objectives as set out in the Trust Deed are:

- the relief of poverty and sickness
- the preservation and protection of health
- the advancement of the Christian Religion
- the support of such other charitable purposes as the trustees may from time to time decide

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Activities
The charity raises funds in the United Kingdom, (Great Britain and Northern Ireland) to support the work carried out by Gospel for Tribals Social Services Society (GTSSS) a Christian Volunteer Organisation registered and operating in India. The activities of this organisation include the social care and welfare of orphans and needy children including providing an education, looking after a number of leper colonies and providing basic medical camps, providing clear running water by digging & installing tube wells, providing homes for the handicapped, aged and the poorest people, providing vocational training and humanitarian and self help projects, church planting and Bible colleges,

The president of GTSSS in India visits the UK annually and two of the trustees have spent time in India reviewing operations there and have verified the activities being carried out with the funds sent from the UK.

Pastor Jacob, who runs the charity in India, visits England and Northern Ireland annually. He visits those churches and organisations which are involved in donating financial gifts and sponsoring orphans or lepers. He gives updates on where the money is spent i.e. food, clothing and education for the orphans who are in 26 orphanages. There are several schools and colleges built to support the orphan's education run by qualified teachers and in addition Pastor Jacob has started over 520 village churches. It is Pastor Jacob's aim to ensure that the charity can be as self-sufficient as possible and he is working hard with his team to further develop the production of their own food including running a chicken farm.

The trustees have information packs which can be given to anyone interested in sponsoring a child from £5.00 to £20.00 per month according to how much they can afford. The sponsor is given a photograph and details about the child, name, date of birth, any siblings and which orphanage the child is in. Every six months reports are sent from Pastor Jacob in India to the sponsor giving updates on the child's educational progress in exams together with an up-to-date photo.

Also every two to three months Pastor Jacob emails a full report on the activities of the charity i.e. free medical camps, new school uniforms bought, water wells built, ice for the lepers given, new bicycles bought etc. which is accompanied by several photos of the activities taking place. This email is forwarded to all sponsors with thanks.

A charity shop in Northern Ireland, Seek and Find, 18 Mary Street, Newry Co Down is operated by Mrs McKnight on behalf of the charity. The net incoming resources from the shop's activities after salary and running expenses are passed to the charity and included in its annual accounts.

Financial Review
Net income received for the year amounted to £53,520 leaving restricted funds to be carried forward of £23,249

Reserves
The Trustees endeavour to donate all funds raised to India and therefore consider a specific reserves policy is not required.

Plans for Future Periods
It is envisioned that the trustees will continue to support the work of Pastor Jacob of GTSSS of India for the foreseeable future.

Gospel for Tribals Social Services Society

Report of the Trustees
Year ended 30th November 2018
(continued)

Responsibilities of the Trustees

The trustees are responsible for the preparation of accounts for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing the accounts the trustees are required to:-

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the account.
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue 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 accounts comply with the Charities Act 1993. They are also responsible for safe guarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

HDFlowers

Mrs Helen Dianne Flowers

Date 24-9-19

Section A Independent Examiner's Report

Report to the trustees/ members of	Gospel for Tribals Social Service Society (GTSSS)		
On accounts for the year ended	30 November 2018	**Charity no (if any)**	1107428
	Pages 1-13		

Respective responsibilities of trustees and examiner

The charity's trustees 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 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 seeking 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 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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or

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

Signed:	Ruth Bond	**Date:**	23-9-19

Name:	Ruth Pamela Bond
Relevant professional qualification(s) or body (if any):	MAAT
Address:	Flat 4 Anglesea House 13 Elton Road, Clevedon North Somerset BS21 7RF

Gospel for Tribals Social Services Society

Statement of Financial Activities
(Including Income and Expenditure Account)

Year ended 30th November 2018

	Restricted Funds	2018	2017
Incoming Resources	£	£	£
Incoming Resources from Generated Funds			
Voluntary Income	238,305	238,305	354,388
Activities for Generating Funds	-	-	-
Charity Shop	21,341	22,341	22,999
Total Incoming Resources	**260,646**	**260,646**	**377,387**
Resources Expended			
Cost of Generating Funds			
Charity Shop	21,194	21,194	20.865
Charitable Activities	292,972	292,972	305.245
Governance Costs	-	-	-
Total Resources Expended	**314,166**	**314,166**	**326.110**
Net for the year	(53.520)	(53.520)	51.277
Total Funds Bought Forward	**76,769**	**76,769**	25.492
Total Funds Carried Forward	**23,249**	**23,249**	**76.769**

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing operations.

Gospel for Tribals Social Services Society

Balance Sheet

Year ended 30th November 2018

	Notes	2018 £		2017 £	
Current assets					
Cash at Bank		23,249		76.769	
Debtors	3	–		—	
			23,249		76.769
Creditors: Amounts falling due within one year					
Accruals					
Total Net Assets			**23,249**		76,769
Restricted Funds	4	**23,249**		76.769	
Total Funds			**23.249**		76,769

The accounts were approved by the Trustees on ..... and were signed on their behalf by

HDFlowers

Mrs Helen Dianne Flowers

Gospel for Tribals Social Services Society

Notes to the Accounts

Year ended 30th November 2018

1 Accounting Policies

Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with the applicable accounting standards. In preparing the accounts, the charity follows best practice as set out in the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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 donations and gifts and is included in full in the statement of Financial Activities when receivable.

The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable

Incoming resources from charitable trading activity are accounted for when earned.

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 and the costs of trading for fundraising purposes.

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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the soFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

2. Information regarding trustees and employees

The trustees received no remuneration during this period. The average number of people employed by the charity, in the charity shop, during the period was one.

3. Debtors

	2018 £	2017 £
Gift aid		
Other debtors	0	0
	0	0