

Report of the Trustees and
Financial Statements For The Year Ended 31 December 2018
for
Supporting Dalit Children

Premier Accountancy
The Straw Barn
Upton End Business Park
Meppershall Road
Shillington
Bedfordshire
SG5 3PF

Supporting Dalit Children

Contents of the Financial Statements
For The Year Ended 31 December 2018

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9 to 10

Supporting Dalit Children

Report of the Trustees

For The Year Ended 31 December 2018

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Grantmaking

During the course of the year Supporting Dalit Children made 21 grants totalling £158,537.96 to 4 separate causes. The amounts sent to each cause are stated below.

£133,404.27 to the Centre for Non-Formal and Continuing Education for the purposes of financially supporting the Pannur Manvi Mission, i.e. Loyola School, Xavier School and Loyola College (all in Manvi), and Loyola Kapepaladi School ,hostel and school bus service in Pannur.

£6,455 to the Pannur Health Centre in the village of Pannur, run by the Sisters of ST Joseph's of Tarbes, for the primary health care of both the Dalit children attending Loyola Kapepaladi School, and the Dalit communities living in the surrounding villages.

£8,975 to Mangalore Jesuit Educational Society for supporting ITI students at the Technical Training Institute, St Aloysius Boys Home, for providing gifts for the slum children and assisting in further education fees at At Aloysius College.

£4,295.30 to North Karnataka Jesuit Education and Charitable Society, for the purpose of refurbishing a kitchen at the Mundgod Mission, in Mundgod.

£2,060 was raised in a Christmas Appeal to buy new school bags for the students at Kapepaladi School, Pannur.

£10,913 was raised in a Rice Appeal, between October & December 2018, to buy rice for Dalit families.

The charity is run voluntarily i.e. no salaries are paid whatsoever. Trustees and their families, fund all office running expenses and travel expenses to India. Therefore, expenses are kept to a minimum. In 2018 expenses totalled £552.08 made up of the printing of charity Newsletters, Barclaycard expenses and Accountancy costs.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Supporting Dalit Children is unilaterally supporting the running costs of Kapepaladi School in Pannur through sponsorships, fundraising, individual donations and donations from charitable trusts.

FINANCIAL REVIEW

Reserves policy

The trustees consider it prudent that unrestricted reserves should be sufficient to cover advance sums needed for the preliminary booking of the next fund raising event. The level of reserves is monitored and reviewed by the trustees throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's objects and regulations are regulated by a trust deed dated 8th May 2008, and under that Deed is constituted as a charitable trust. It is a registered charity, number 1125102.

The trust deed provides for three trustees - the Chairman, Secretary and Treasurer of Supporting Dalit Children. Were there a requirement for new trustees, these would be recommended and agreed by the existing trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1125102

Supporting Dalit Children

Report of the Trustees

For The Year Ended 31 December 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

Fillets Farm
Hunsdon Nr Ware
Hertfordshire
SG12 8QA

Trustees

P C Findlay	Chairman
Mrs D E Findlay	Treasurer
Mrs H Baron	Secretary

Independent examiner

Premier Accountancy (uk) Ltd
Premier Accountancy
The Straw Barn
Upton End Business Park
Meppershall Road
Shillington
Bedfordshire
SG5 3PF

Bankers

Barclays Bank plc
Royston
Hertfordshire

COMMENCEMENT OF ACTIVITIES

Supporting Dalit Children was formed in March 2008.

The object of the charity is to advance the education of Dalit children living in Karnataka, Southern India and to relieve the poverty of Dalit children in particular, but not exclusively by the provision of funding towards their education and living expenses.

The trustees of Supporting Dalit Children organise various fund raising events throughout the year as well as approach individuals and groups for private sponsorship and support.

Approved by order of the board of trustees on 23 August 2019 and signed on its behalf by:

Mrs D E Findlay - Trustee

**Independent Examiner's Report to the Trustees of
Supporting Dalit Children**

Independent examiner's report to the trustees of Supporting Dalit Children

I report to the charity trustees on my examination of the accounts of the Supporting Dalit Children (the Trust) for the year ended 31 December 2018.

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').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Premier Accountancy (uk) Ltd
Premier Accountancy
The Straw Barn
Upton End Business Park
Meppershall Road
Shillington
Bedfordshire
SG5 3PF

26 August 2019

Supporting Dalit Children

Statement of Financial Activities For The Year Ended 31 December 2018

		2018	2017
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		110,968	108,795
Charitable activities			
Fundraising event		48,083	53,423
Total		159,051	162,218
 EXPENDITURE ON			
Raising funds	2	-	100
Charitable activities			
Fundraising event		523	1,706
Other		158,538	160,392
Total		159,061	162,198
 NET INCOME/(EXPENDITURE)		(10)	20
 RECONCILIATION OF FUNDS			
Total funds brought forward		40	20
 TOTAL FUNDS CARRIED FORWARD		30	40

The notes form part of these financial statements

Supporting Dalit Children

Balance Sheet

At 31 December 2018

	Notes	2018 Unrestricted fund £	2017 Total funds £
CURRENT ASSETS			
Cash at bank		30	40
NET CURRENT ASSETS		30	40
TOTAL ASSETS LESS CURRENT LIABILITIES		30	40
NET ASSETS		30	40
FUNDS	5		
Unrestricted funds		30	40
TOTAL FUNDS		30	40

The financial statements were approved by the Board of Trustees on 23 August 2019 and were signed on its behalf by:

P C Findlay -Trustee

Mrs D E Findlay -Trustee

The notes form part of these financial statements

Supporting Dalit Children

Notes to the Financial Statements **For The Year Ended 31 December 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

	2018	2017
	£	£
Support costs	-	100
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

Notes to the Financial Statements - continued
For The Year Ended 31 December 2018

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	108,795
Charitable activities	
Fundraising event	53,423
Total	162,218
 EXPENDITURE ON	
Raising funds	100
Charitable activities	
Fundraising event	1,706
Other	160,392
Total	162,198
 NET INCOME/(EXPENDITURE)	20
 RECONCILIATION OF FUNDS	
Total funds brought forward	20
 TOTAL FUNDS CARRIED FORWARD	40

5. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	40	(10)	30
TOTAL FUNDS	40	(10)	30

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	159,051	(159,061)	(10)
TOTAL FUNDS	159,051	(159,061)	(10)

Supporting Dalit Children

Notes to the Financial Statements - continued For The Year Ended 31 December 2018

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	20	20	40
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	20	20	40
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	162,218	(162,198)	20
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	162,218	(162,198)	20
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	20	10	30
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	20	10	30
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	321,269	(321,259)	10
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	321,269	(321,259)	10
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

Supporting Dalit Children

Detailed Statement of Financial Activities **For The Year Ended 31 December 2018**

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	14,911	10,129
Manvi School (1st-10th)	15,348	29,728
Pannur School & hostel	44,356	38,186
Manvi PUC & college	16,734	11,994
Gift aid received	19,619	18,758
	<hr/>	<hr/>
	110,968	108,795
Charitable activities		
Christmas & gift cards	923	1,022
Calenders,mugs & jewellery	598	327
Tailoring,driving school, flood & famine relief	-	530
Fundraising events	-	2,278
Just Giving (H/Mount rice/bus)	7,374	152
Heath Mount School	1,200	510
Library books	-	1,000
Annapurna Appeal Socks	-	5,534
Clothing & Rice Appeal	10,913	21,672
`Pannur health centre	6,455	5,220
Mundgod Mission (Oundle)	4,295	13,710
Mangalore Fr -Eric	8,975	1,468
School bag appeal	1,853	-
Water appeal Manvi	2,227	-
T Shirts	2,270	-
Christmas costumes	1,000	-
	<hr/>	<hr/>
	48,083	53,423
Total incoming resources	<hr/>	<hr/>
	159,051	162,218
EXPENDITURE		
Charitable activities		
Credit card & terminal charges	121	255
Christmas cards	-	780
Newsletter printing	302	396
Repayment charity paid twice	-	275
	<hr/>	<hr/>
	423	1,706
Other		
Transfers to Indian School	158,538	160,392
Support costs		
Governance costs		
Accountancy	100	100
	<hr/>	<hr/>
Total resources expended	159,061	162,198

This page does not form part of the statutory financial statements

Supporting Dalit Children

Detailed Statement of Financial Activities
For The Year Ended 31 December 2018

	2018	2017
	£	£
	<hr/>	<hr/>
Net (expenditure)/income	(10)	20
	<hr/> <hr/>	<hr/> <hr/>