

RAMA FOUNDATION

Financial statements - 31 March 2019

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RAMA FOUNDATION

General Information

REGISTERED CHARITY NUMBER: 1114171

TRUSTEES: Munish Datta
Artika Datta
Komilla Datta
Kate Parkinson
Nikin Patel
Priyanka Patel
Peter Westlake

OFFICERS OF THE CHARITY: Sunita Datta

CORRESPONDENCE ADDRESS: 14 Hauxton Road
Trumpington
Cambridge
CB2 9LT

BANKERS: Lloyds TSB Bank
PO Box 1
Tonbridge
TN9 1TW

INDEPENDENT EXAMINER: Mr J P Foxwell FCCA FCIE
independent-examiner.net
39 Enfield Road
Poole
BH15 3LJ

RAMA FOUNDATION

TRUSTEES' ANNUAL REPORT

The trustees present their report for the year ended 31 March 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of the charity's affairs and of the surplus or deficit for the year.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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, and whether the financial statements have been prepared in accordance with the Charities SORP; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for:

- keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity; and
- safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

LEGAL AND ADMINISTRATIVE

The charity was established under a 'Model Declaration of Trust for a Charitable Trust' on 14 January 2006 and registered with the Charity Commission on 12 May 2006 under registration number 1114171.

OBJECTS

The objects of the charity are:

- To develop the capacities and the skills of members of socially and/or economically disadvantaged communities in all parts of the world (and particularly in India) in such a way as they are better able to identify, and help meet their needs and to participate more fully in society.

RAMA FOUNDATION

TRUSTEES' ANNUAL REPORT (continued)

OBJECTS (continued)

- To advance education, health care and to aid in the relief of poverty in any part of the world (and particularly in India), and for those purposes only:
 - To send volunteers to other countries to share and develop their skills and understanding and to share their experience with others on return;
 - To undertake or assist in works and projects of all kinds; and
 - To educate the public concerning the nature, causes and effects of such poverty and suffering.
- To pay or apply or cause to be paid or applied the capital and income of the Foundation to such charities or such charitable purposes and in such proportions in such manner and subject to such terms, conditions as the Foundation may determine and to promote any other charitable purposes in furtherance of the objects as the trustees from time to time determine.

REVIEW OF ACTIVITIES

In September 2018, The Rama Foundation Trustees remembered Shri Balbir Datta on the occasion two years since he passed away and, inspired by him, renewed their commitment to the objectives of RF.

The trustees completed a Cambridge College walk with Arthur Rank Hospice on 9.9.18. In December 2018, the Rama Foundation trustees remembered our esteemed founder Balbir Datta on the occasion of his 72nd Birthday.

Visits to India

- *Sunita Datta visited the projects on two separate occasions again this year for 6-8 weeks duration.*
- *Trustees Nikin and Priya Patel visited all the projects in April 2018.*
- *Joe Cotterel (with TFL qualifications) volunteered at the DPSM mission for two weeks in November 2018.*

The key areas of activities for the preceding year within each field are summarised below:

Education

In the field of education, Rama Foundation continued its involvement with its key partners in this space, Divya Prem Sewa Mission (DPSM) and Mother Miracle (MM).

RAMA FOUNDATION

TRUSTEES' ANNUAL REPORT (continued)

REVIEW OF ACTIVITIES (continued)

Divya Prem Sewa Mission (DPSM)

- Sunita Datta continues to provide both an educational service and pastoral care to the project and this will be an ongoing area of activity by Rama Foundation. The onsite bungalow will continue as the core base for her and those participating at the project. DPSM are happy to take care of the bungalow whilst RF are not using it and the keys are left with them. RF contributes towards the maintenance costs for this bungalow via a donation to DPSM. 20,000 Rupees were given to DPSM for maintenance of the bungalow in Chilla.
- Daily milk donations for the girls hostel in DPSM in addition to the daily milk donations for the boys' hostel in DPSM. Milk at DPSM is 45,000 Rupees per month funding for 200 boys and 40 girls.
- Catering for 2 celebrations were paid for by personal donations (not Rama Foundation funds), as was a television (8,000 Rupees) for the kitchen staff. Dictionaries and coloured pencils were also distributed.

Mother Miracle (MM)

- The idea of an educational bus – which would be outreach work for MM – Science bus (curiosity bus)/Reading bus (mobile library) will be explored. Komilla Datta (Trustee) has done research on this topic. RF could fund the provision and MM could be responsible for its use and maintenance.
- Daily glass of milk to the children up to class 5 (age 10). Our local volunteer Mr Bali will continue to kindly facilitates the delivery of this milk. RF funds this at 43,000 Rupees per month.

Local Government Schools

- Our local volunteer Mr Bali has found some needy government schools for poor families which RF could potentially support and Munish & Artika Datta (Trustees) will investigate these in their April 2019 visit.
- Children have to bring plates for their dinner, and much disruption is cause by their mothers having to wait outside to collect the plates after the meal. RF funded 8000 Rupees for steel plates.
- There are 161 children. In the winter they need shoes and socks due to the cold and they are not able to afford these themselves; RF gave 20,000 Rupees for this. The distribution was attended by the Mayor of Rishikesh.

Health

In the field of health, Rama Foundation continued its involvement with its key partners in this space, Ganga Prem Hospice (GPH) and plans to build new relationships with regard to a women's health initiative.

RAMA FOUNDATION

TRUSTEES' ANNUAL REPORT (continued)

REVIEW OF ACTIVITIES (continued)

Ganga Prem Hospice (GPH)

- Continued food parcels for needy cancer outpatients and their families and any surplus supplies have been used for the hospice inpatients (equivalent to a donation of Rs 12,000 per month).
- RF have been funding a monthly PA salary to give administrative and IT support to their day to day leader Nani Ma. We reviewed this with Nani Ma and agreed to fund this for a further 3 months and agreed that the Assistant would then be directly employed by GPH thereafter.
- We discussed financial support for pain relief for GPH patients, a cause close to the heart of our founder, Mr Balbir Datta. The trustees made a decision to give upto 10,000 Rupees a month for pain relief including morphine and fentanyl. A sum of Rs 50,000 for pain relief of the cancer patients was given on 25.11.18.
- The officer of the charity took a donation of iron tablets from the mother of one of the trustees (Mrs Usha Patel) to GPH.
- Back in the UK, Rama Foundation continues to maintain a relationship with the Arthur Rank Hospice (ARH) who could potentially have some shared learning with the Ganga Prem Hospice in the future.
- RF plans to help fund a small women's health initiative to support the mothers' of the children at MM and the poor women of the Rishikesh slums. A previous health needs assessment has been done on the mothers of the Mother Miracle school children. RF has been working towards this by building partnerships with the stakeholders. During their visit of April 2018, Two of the trustees met with some specialists. The ones who were interested in the venture were:
 - A private gynaecologist, Dr Dwivedi, who offered the use of her private clinic once/month for her junior gynaecologist to do a clinic for the poor women, funded by RF.
 - Professor Jaya Chaturvedi, Professor and Head of Department of Obstetrics and Gynaecology at the respected All India Institute of Medical Sciences (AIIMS), Rishikesh. She committed to providing an AIIMS gynaecologist once/month to run a clinic for the poor women but the challenge is to find an outreach clinic facility for them to work in. She mentioned a government centre which was subsequently visited by SD but had unfortunately closed down due to some conflict.
 - PP and NP maintained contact with the above stakeholders after their visit to Rishikesh and continued to explore options for a clinic location. It was felt that AIIMS would be a better partner than the private sector because the commitment of the private practice may not be as strong since their motivation is primarily financial. Dr Jaya Chaturvedi sadly had her own health challenges early in 2019 so understandably disengaged from discussions for some time.

RAMA FOUNDATION

TRUSTEES' ANNUAL REPORT (continued)

REVIEW OF ACTIVITIES (continued)

Well Being (Nutrition)

In the field of nutrition, Rama Foundation continued its involvement with its key partners in this space, Divya Prem Sewa Mission (DPSM), Mother Miracle (MM) and Ganga Prem Hospice (GPH):

- In total, 700 children at DPSM and MM continued to receive a daily glass of milk donated by RF.
- Continued food parcels provision at GPH.
- For the April 2019 visit, Addenbrookes Hospital volunteer dietitians Helena Jackson, Claire Holgate and Tanzil Miah will be spending 7 days volunteering for RF with partner charities in India. They have an oncology back ground, so bring a great skill set, especially to help in GPH. Their programme will include visiting a government school focusing on nutritional assessment of the children and visiting the Ganga Prem Hospice and Seema Dental Clinic. Cambridge Global Health Partnerships (formerly Addenbrookes abroad) have been supportive and have granted £500 per person (4 applicants) to cover travel expenses.

Additional matters

Memorandum of Understanding and/or Partnership Documents were drafted and finalised to be presented and discussed with partner organisations during an upcoming visit by two of the trustees.

Approved by the trustees and signed on their behalf by



Mr Munish Datta

Trustee with responsibility for Accounting & Finance

Date: 17th December 2019

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAMA FOUNDATION

I report to the trustees on my examination of the accounts of Rama Foundation (the charity) for the year ended 31 March 2019.

Responsibilities and basis of report

As the charity trustees, 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 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 J P Foxwell FCCA FCIE
independent-examiner.net

39 Enfield Road
Poole
BH15 3LJ

Date: 16 January 2020

RAMA FOUNDATION

Statement of Financial Activities For the Year Ended 31 March 2019

	Notes	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Income:					
Donations and rental income		22,484	-	22,484	27,407
Investment income (interest)		3,388	-	3,388	3,623
Total income		<u>25,872</u>	<u>-</u>	<u>25,872</u>	<u>31,030</u>
Expenditure:					
Expenditure on charitable activities:		18,870	5,909	24,779	31,850
Total expenditure	3	<u>18,870</u>	<u>5,909</u>	<u>24,779</u>	<u>31,850</u>
Net income/(expenditure) for the year and net movement in funds		7,002	(5,909)	1,093	(820)
Reconciliation of funds:					
Total funds brought forward		<u>173,493</u>	<u>127,496</u>	<u>300,989</u>	<u>301,809</u>
Total funds carried forward		<u><u>£180,495</u></u>	<u><u>£121,587</u></u>	<u><u>£302,082</u></u>	<u><u>£300,989</u></u>

The Statement of Financial Activities reflects the results of continuing activities for the year.

There are no recognised gains and losses other than those shown in the Statement of Financial Activities.

RAMA FOUNDATION

Balance Sheet at 31 March 2019

	Notes	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets	4		226,612		232,521
CURRENT ASSETS					
Cash at bank and in hand		75,865		68,853	
CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR	5	(395)		(385)	
NET CURRENT ASSETS			75,470		68,468
NET ASSETS			£302,082		£300,989
FUNDS					
Unrestricted general fund			180,495		173,493
Restricted funds			121,587		127,496
			£302,082		£300,989

Approved by the trustees and signed on their behalf by



Mr Munish Datta
Trustee with responsibility for Accounting & Finance

Date: 17th December 2019

RAMA FOUNDATION

Notes to the Financial Statements For the Year Ended 31 March 2019

1 ACCOUNTING POLICIES

(a) Accounting convention and basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

(b) Donations

Donations are accounted for when received. The tax recoverable on gift aided donations is only recognised upon receipt.

(c) Grants payable

The charity makes grants to other organisations whose charitable objects complement its work. They are accounted for on a paid basis.

(d) Fixed assets and depreciation

The charity owns a property in Cambridge which is included in the financial statements as a restricted asset.

Depreciation is calculated to write off the cost less estimated residual value of all fixed assets on a straight line basis over their estimated useful lives. The following annual rates are used:

Buildings – 2% straight line

Fixtures – 20% straight line

2 TRUSTEES' REMUNERATION AND EXPENSES

No trustee received any remuneration or reimbursement of expenses from the charity.

RAMA FOUNDATION

Notes to the Financial Statements For the Year Ended 31 March 2019

3 EXPENDITURE

	2019	2018
Property costs	5,502	7,098
Overseas initiatives	12,926	11,489
Depreciation (restricted)	5,909	5,909
Depreciation (unrestricted)	-	128
Exchange rate loss (gain)	(578)	5,760
Independent examiner's fee	395	385
Charity insurance	575	361
Other expenditure	50	720
	<u>£24,779</u>	<u>£31,850</u>

4 FIXED ASSETS

	Fixtures £	Buildings £	Total £
COST			
At 1 April 2018 and 31 March 2019	£4,889	£295,429	£300,318
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 April 2018	4,889	62,908	67,797
Charge for the year	-	5,909	5,909
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2019	£4,889	£68,817	£73,706
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 March 2019	£nil	£226,612	£226,612
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2018	£nil	£232,521	£232,521
	<u> </u>	<u> </u>	<u> </u>

RAMA FOUNDATION

Notes to the Financial Statements For the Year Ended 31 March 2019

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Independent examiner's fee accrual	£395	£385
	<u> </u>	<u> </u>

6 SPLIT OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restrict ed funds	2019 Total	2018 Total
	£	£	£	£
Fixed assets	105,025	121,587	226,612	232,521
Current assets	75,865	-	75,865	68,853
Current liabilities	(395)	-	(395)	(385)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	£180,495	£121,587	£302,082	£300,989
	<u> </u>	<u> </u>	<u> </u>	<u> </u>