# NewDawn India



# End of Year Financial Statements

# Year ending 31st December 2024

Programmes and Activities

The Trustees achieve the main objectives of the Trust by primarily funding a number of children and family programmes in the city of Madurai, Tamil Nadu. The street children programme in Madurai is run in partnership with Sakthi-Vidiyal (Vidiyal being Tamil for “a New Dawn”). The extensive outreach work is led by Executive Director, Dr Jim Jesudoss, his wife Dr. Sharmila, and a dedicated staff team comprising project leaders, staff and volunteers, many of whom were street children themselves and were educated through Vidiyal. Sakthi is an Indian Society (registered under the Tamil Nadu Societies Registration Act 1975 No: 185 of 2006). It is controlled by a local board of management and is subject to Government regulations and financial audit.

The work reaches out into ten slum areas of Madurai, to high-risk children and their families, through street and community-based programmes. The caste system of India is 3000 years old and still subjugates millions of people born in the country. Despite moves against caste discrimination in India, improvements are very slow. The children helped by Vidiyal are from the lowest caste known as Dalit. Dalit is a Marathi term meaning ‘the oppressed’ and the families were often referred to as ‘untouchables’. The slums are places of desperate poverty, with no sanitation, no clearing of rubbish and where homes are often beside running sewers. Dalits are generally excluded from landowning and employment in decent jobs, so parents resort to panning sewers for anything they can sell, or try to scrape a living in menial tasks. The children are usually excluded from education and to survive, they engage in rag-picking and begging. Dalit children are denied their basic rights and as a result, children’s rights are central to Vidiyal’s work. Without our help, many of the children would go into the child labour market, or be subjected to exploitation, trafficking, abuse and prostitution. The ‘rights of the girl child’ are included on Vidiyal’s agenda and great progress has been made, for example giving the girls equal opportunities in education and the chance to participate in activities and take on responsibilities. Both genders are taught to have respect for each other.

To provide education, Vidiyal continues to be successful in sourcing school places for the children and supporting them through the process. The Trust covers the cost of drop-in centres in each of the ten slum areas of the city. These provide general support and help with homework, and teach life skills. Approximately 300 children attend the centres each day. Many of the children pass the equivalent of GCSE and A-level examinations and many boys and girls move on to higher education. To assist with this, Vidiyal offers extra support and tuition before school prior to the examination season. NewDawn runs a sponsorship scheme, which not only covers the cost of uniforms and equipment, but also gives individual children a chance to communicate with a sponsor. Sponsors in the UK exchange letters with their sponsor children (facilitated within recommended safeguarding procedures). This personal contact means a great deal to the children and helps them through the particular challenges they face in attending school. There are currently 154 children in this scheme.

The Trust has financed the building of a main Centre which houses reception homes and playgrounds. Activities for all the slum children as well as various parent groups are held at this Centre. Vidiyal helps to provide for children’s basic needs: nutrition, health, medical care and trauma counselling. Building confidence and self-esteem is an important part of the work to help children integrate socially.

Over recent years we have had the joy of witnessing the first successes at graduate level with the young people achieving master’s degrees in a variety of subjects and two young people gaining doctorates. This is a real breakthrough, particularly for the girls. Many children educated via Vidiyal have gone on to secure professional careers, for example in teaching, social work, nursing, office work and even with the Government, careers which are not usually attainable for young people from the slum community. For young people who prefer to work in practical trades, provision is made to learn vocational skills and guidance given to find suitable employment. Provision is also made to teach young women sewing skills.

The Alumni of Vidiyal continue to operate via their Committee, dedicated to improving the lives of the slum children and their communities. Amongst them are an electrician, a college lecturer, social workers, business owners and pharmaceutical, human resources and IT personnel. These are young people who have grown up in the slums but have changed their prospects with the help of Vidiyal. They give their spare time to work alongside the Director and staff of Vidiyal in decision making and running activities. They are involved in outreach to all slum and street children, as well as undertaking direct work with the Vidiyal children to help them with their studies. They are role models and a real inspiration and encouragement to the younger children. They will be instrumental in the development and continuing success of Vidiyal.

Vidiyal looks to address the children’s holistic needs and arranges educational visits, camps involving arts, crafts, community work and special interest projects, as well as a variety of sporting activities. There have been many karate successes, both in national and international competitions, and the children all celebrate these achievements.

Vidiyal also conducts mother/child and father/child camps to support the mothers in caring for the children and to encourage fathers to become more involved with their youngsters. The Trust finances these camps as well as those specifically for the children.

Vidiyal has pioneered involvement of children in the Child Rights movement in India and as such is recognised by the Indian Government, United Nations and UNICEF. The Vidiyal children hold group forums and are all involved in contributing their views, based on their experiences of living in the slums or on the streets. Their young group leaders then represent them by speaking at meetings convened by the UN and UNICEF and also have active leadership roles in the “Federation of Children’s Movements for Right to Participation”. The children aim to address issues such as education, inequality, child marriage and combatting child trafficking.

### Statement of Financial Activities

Unrestricted Restricted Endowment Total Prior year

funds funds funds funds total funds

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Income and endowments from:** |  |  |  |  |  |
| Donations and legacies | 5,000 | — | — | 5,000 | 32,486 |
| Income from charitable activities | 52,117 | — | — | 52,117 | 32,311 |
| Other income | 20,461 | — | — | 20,461 | 13,196 |
| **Total income** | **77,579** | **—** | **—** | **77,579** | **77,994** |
|  |  |  |  |  |  |
| **Expenditure on:** |  |  |  |  |  |
| Expenditure on charitable activities | 78,049 | — | — | 78,049 | 97,628 |
| Other expenditure | 711 | — | — | 711 | 1,312 |
| **Total expenditure** | **78,761** | **—** | **—** | **78,761** | **98,940** |
|  |  |  |  |  |  |
| **Net income / (expenditure) resources before transfer** | **(1,181)** | **—** | **—** | **(1,181)** | **(20,946)** |
|  |  |  |  |  |  |
| **Other recognised gains / losses** |  |  |  |  |  |
| **Net movement in funds** | **(1,181)** | **—** | **—** | **(1,181)** | **(20,946)** |
|  |  |  |  |  |  |
| **Total funds brought forward** | **209,699** | **—** | **—** | **209,699** | **230,645** |
|  |  |  |  |  |  |
| **Total funds carried forward** | **208,517** | **—** | **—** | **208,517** | **209,699** |
|  |  |  |  |  |  |
| **Represented by** |  |  |  |  |  |
|  |  |  |  |  |  |
| **Unrestricted** |  |  |  |  |  |
| General fund | 158,517 | — | — | 158,517 | 159,699 |
|  |  |  |  |  |  |
| **Designated** |  |  |  |  |  |
| School Fund | 50,000 | — | — | 50,000 | 50,000 |
|  |  |  |  |  |  |

### Balance sheet

Class and code Description This year Last year

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  |  |
|  |  |  |  |
| **Current assets** |  |  |  |
| B1 | Barclays Prime | (24,640) | (24,640) |
| B2 | CAF Cash | (229) | 18,129 |
| B3 | CAF Gold | — | 49,268 |
| B4 | COIF | 155,000 | 155,000 |
| B5 | COOP Community direct plus | 28,386 | 11,942 |
| B6 | Coop 35 Day Notice Savings | 50,001 | — |
|  | **Total Current assets** | **208,517** | **209,699** |
|  |  |  |  |
| **Reserves** |  |  |  |
|  | Excess / (deficit) to date | (1,181) | 89,547 |
| Z01 | Starting balances | 209,699 | 120,151 |
|  | **Total Reserves** | **208,517** | **209,699** |
|  |  |  |  |
|  |  |  |  |
|  | **Represented by funds** |  |  |
|  | Unrestricted | 158,517 | 159,699 |
|  | Designated | 50,000 | 50,000 |
|  | Restricted | — | — |
|  | Endowment | — | — |
|  | **Total** | **208,517** | **209,699** |
|  |  |  |  |

### Statement of assets and liabilities

General Designated Restricted Endowment This year Last year

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Current assets - Cash at bank and in hand** |  |  |  |  |  |  |
| Barclays Prime - | (24,640) | — | — | — | (24,640) | (24,640) |
| CAF Cash - | (229) | — | — | — | (229) | 18,129 |
| CAF Gold - | — | — | — | — | — | 49,268 |
| COIF - | 105,000 | 50,000 | — | — | 155,000 | 155,000 |
| COOP Community direct plus - | 28,386 | — | — | — | 28,386 | 11,942 |
| Coop 35 Day Notice Savings - | 50,001 | — | — | — | 50,001 | — |
| **Totals** | **158,517** | **50,000** | **—** | **—** | **208,517** | **209,699** |
|  |  |  |  |  |  |  |
| **Grand total** | **158,517** | **50,000** | **—** | **—** | **208,517** | **209,699** |
|  |  |  |  |  |  |  |

### Fund movement by type

Opening Incoming Outgoing Transfers Gains/losses Closing

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **School - School Fund** |  |  |  |  |  |  |
| Designated | 50,000 | — | — | — | — | 50,000 |
| **Sub-total for School** | **50,000** | **—** | **—** | **—** | **—** | **50,000** |
|  |  |  |  |  |  |  |
| **General - General fund** |  |  |  |  |  |  |
| Unrestricted | 159,699 | 77,579 | 78,761 | — | — | 158,517 |
| **Sub-total for General** | **159,699** | **77,579** | **78,761** | **—** | **—** | **158,517** |
|  |  |  |  |  |  |  |
| **Grand total** | **209,699** | **77,579** | **78,761** | **—** | **—** | **208,517** |
|  |  |  |  |  |  |  |

### Analysis of income and expenditure

Total

Unrestricted Designated Restricted Endowment This year Last year

### INCOME AND ENDOWMENTS

#### Donations and legacies

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| IN01 - Donations - Gift Aid STO | — | — | — | — | — | 15,354 |
| IN11 - Legacies | 5,000 | — | — | — | 5,000 | — |
| Total | 5,000 | — | — | — | 5,000 | 15,354 |

#### Income from charitable activities

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| IN16 - PayPal | — | — | — | — | — | 1,910 |
| IN17 - CAF / Stewardship | 1,578 | — | — | — | 1,578 | 3,329 |
| IN18 - Standing Orders | 41,819 | — | — | — | 41,819 | — |
| IN19 - Other Donations | 3,291 | — | — | — | 3,291 | — |
| IN20 - Virtual Gifts | 280 | — | — | — | 280 | — |
| IN21 - Curry Evening | 2,125 | — | — | — | 2,125 | — |
| IN22 - Coffee Morning | 2,288 | — | — | — | 2,288 | — |
| IN23 - Quiz Night | 734 | — | — | — | 734 | — |
| Total | 52,117 | — | — | — | 52,117 | 5,240 |

#### Other income

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| IN08 - Interest | 7,060 | — | — | — | 7,060 | 6,262 |
| IN09 - Income tax reclaimed (GA & GASDS) | 13,401 | — | — | — | 13,401 | 6,934 |
| Total | 20,461 | — | — | — | 20,461 | 13,196 |
| **INCOME TOTAL** | 77,579 | — | — | — | 77,579 | 33,791 |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

### EXPENDITURE

#### Expenditure on charitable activities

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| EX01 - Vidyal | 78,049 | — | — | — | 78,049 | 97,628 |
| Total | 78,049 | — | — | — | 78,049 | 97,628 |

#### Other expenditure

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| EX02 - Postage | 428 | — | — | — | 428 | 185 |
| EX03 - Bank Charges | 25 | — | — | — | 25 | 110 |
| EX04 - Insurance | 217 | — | — | — | 217 | 207 |
| EX06 - Miscellaneous | 40 | — | — | — | 40 | 808 |
| Total | 711 | — | — | — | 711 | 1,312 |
| **EXPENDITURE TOTAL** | 78,761 | — | — | — | 78,761 | 98,940 |
|  |  |  |  |  |  |  |
| **GRAND TOTAL** | (1,181) | — | — | — | (1,181) | (65,149) |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

## Conclusion

These accounts have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and with Accounting Standards and with the Charities Act 1995.

There has been no change to the accounting policies since last year and no changes have been made to accounts for previous years.

Incoming Resources – Income from donations, grants, fund raising, legacies, interest and tax reclaims is recognised when received by the charity.

Resources Expended – Liabilities are recognised as soon as there is a legal obligation to pay out resources. Grants payable are recognised in the accounts when a commitment has been made.

Tangible Fixed Assets – The charity has no tangible fixed assets.

Investments – The charity has no investments other than cash deposits.

Trustees’ Expenses - Nil

This report dated: 13th February 2025