

NewDawn India



End of Year Financial Statements

Year ending 31<sup>st</sup> December 2025

## 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 nine 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 nine 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.

In 2025 Vidiyal acquired some land just outside Madurai to build a school to provide good quality education for the local marginalized communities. The initial building of the school is to be financed by compensation, and monies already held by NewDawn for this purpose, along with further fundraising.

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 secured professional careers, for example in teaching, social work, nursing, administrative positions 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. These young people who have grown up in the slums have changed their prospects with the help of Vidiyal becoming, among them, an electrician, college lecturer, social workers, business owners and professionals in pharmaceutical companies, HR and IT. 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.

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: 20<sup>th</sup> February 2026

**NewDawn India**  
**Receipts and payments by fund**  
**Selected period: 01 January 2025 to 31 December 2025**

Note	From To	01 January 2025 31 December 2025	01 January 2024 31 December 2024
<b>School - School Fund (Designated) Fund</b>			
		50,000	50,000
		5,000	—
		<u>55,000</u>	<u>50,000</u>
<b>General - General fund (Unrestricted) Fund</b>			
<b>Income and endowments</b>			
<b>Donations and legacies</b>			
		121,175	5,000
		<u>121,175</u>	<u>5,000</u>
<b>Income from charitable activities</b>			
		1,832	1,578
		41,542	41,819
		5,784	3,291
		180	280
		2,065	2,125
		2,305	2,288
		—	734
		3,867	—
		1,262	—
		5,000	—
		<u>63,641</u>	<u>52,117</u>
<b>Other income</b>			
		7,247	7,080
		5,549	13,401
		<u>12,797</u>	<u>20,461</u>
		<b>197,613</b>	<b>77,579</b>
<b>Expenditure</b>			
<b>Expenditure on charitable activities</b>			
		86,449	78,049
		<u>86,449</u>	<u>78,049</u>
<b>Other expenditure</b>			
		237	428
		—	25
		217	217
		50	40
		<u>504</u>	<u>711</u>
		<b>86,954</b>	<b>78,761</b>
		<u>110,659</u>	<u>(1,181)</u>
		158,517	159,699
		(5,000)	—
		<u>264,176</u>	<u>158,517</u>

*There may be minor discrepancies in the totals if the pence are not being shown*

**NewDawn India**  
**Receipts and Payments Account**  
**For the period from 01 January 2025 to 31 December 2025**

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Receipts</b>						
Donations and legacies	121,175	—	—	—	121,175	5,000
Income from charitable activities	53,641	—	—	—	53,641	52,117
Other income	12,797	—	—	—	12,797	20,451
<b>Total receipts</b>	<b>187,613</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>187,613</b>	<b>77,568</b>
<b>Payments</b>						
Raising funds	—	—	—	—	—	—
Expenditure on charitable activities	55,449	—	—	—	55,449	75,049
Other expenditure	504	—	—	—	504	711
<b>Total payments</b>	<b>55,954</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>55,954</b>	<b>75,761</b>
<b>Excess of receipts over payments before transfer</b>	<b>110,659</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>110,659</b>	<b>(1,193)</b>
<b>Transfers</b>						
Gross transfers between funds - in	—	5,000	—	—	5,000	—
Gross transfers between funds - out	(5,000)	—	—	—	(5,000)	—
<b>Excess of receipts over payments before other...</b>	<b>105,659</b>	<b>5,000</b>	<b>—</b>	<b>—</b>	<b>110,659</b>	<b>(1,193)</b>
<b>Net movement in funds</b>	<b>105,659</b>	<b>5,000</b>	<b>—</b>	<b>—</b>	<b>110,659</b>	<b>(1,193)</b>
<b>Reconciliation of funds</b>						
<b>Excess of receipts over payments at beginning of...</b>	<b>155,517</b>	<b>50,000</b>	<b>—</b>	<b>—</b>	<b>205,517</b>	<b>209,699</b>
<b>Excess of receipts over payments for the year</b>	<b>254,175</b>	<b>55,000</b>	<b>—</b>	<b>—</b>	<b>315,175</b>	<b>208,517</b>

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**NewDawn India**  
**Balance Sheet detailed**

	As at 31/12/2025	As at 31/12/2024
<b>Current assets</b>		
B1: Barclays Prime	(24,640.00)	(24,640.00)
B2: CAF Cash	(229.59)	(229.56)
B3: CAF Gold	—	—
B4: COIF	155,000.00	155,000.00
B5: COOP Community direct plus	57,248.99	28,386.40
B6: Coop 35 Day Notice Savings	131,797.51	50,001.00
<b>Total Current assets</b>	<b>319,176.91</b>	<b>208,517.81</b>
<b>Net Asset surplus (deficit)</b>	<b>319,176.91</b>	<b>208,517.81</b>
<b>Reserves</b>		
Excess / (deficit) to date	110,659.10	(1,181.56)
Z01: Starting balances	208,517.81	209,699.37
<b>Total Reserves</b>	<b>319,176.91</b>	<b>208,517.81</b>

<b>Represented by Funds</b>		
Unrestricted	204,176.91	158,517.81
Designated	55,000.00	50,000.00
Restricted	—	—
Endowment	—	—
<b>Total</b>	<b>319,176.91</b>	<b>208,517.81</b>

NewDown India

Analysis of income and expenditure  
Selected period: 01 January 2025 to 31 December 2025

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
<b>Income and endowments</b>						
<i>Donations and legacies</i>						
IN01 - Donations - GIRAid STO	—	—	—	—	—	—
IN11 - Legacies	121,175	—	—	—	121,175	5,000
<b>Donations and legacies Totals</b>	<b>121,175</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>121,175</b>	<b>5,000</b>
<i>Income from charitable activities</i>						
IN15 - PayPal	—	—	—	—	—	—
IN17 - CAF ? Stewardship	1,632	—	—	—	1,632	1,578
IN18 - Standing Orders	41,542	—	—	—	41,542	41,819
IN19 - Other Donations	5,784	—	—	—	5,784	3,291
IN20 - Virtual Gifts	100	—	—	—	180	250
IN21 - Curry Evening	2,065	—	—	—	2,065	2,125
IN22 - Coffee Morning	2,306	—	—	—	2,306	2,288
IN23 - Quiz Night	—	—	—	—	—	734
IN24 - Triangle Triathlon	3,867	—	—	—	3,867	—
IN25 - Screwball Rally	1,262	—	—	—	1,262	—
IN26 - School	5,000	—	—	—	5,000	—
<b>Income from charitable activities Totals</b>	<b>63,641</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>63,641</b>	<b>52,117</b>
<i>Other income</i>						
IN05 - Interest	7,247	—	—	—	7,247	7,050
IN09 - Income tax reclaimed (GA & GASDS)	5,549	—	—	—	5,549	13,401
<b>Other income Totals</b>	<b>12,797</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>12,797</b>	<b>20,461</b>
<b>Income and endowments Grand totals</b>	<b>197,613</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>197,613</b>	<b>77,579</b>
<b>Expenditure</b>						
<i>Raising funds</i>						
EX05 - Fund raising expenses	—	—	—	—	—	—
<b>Raising funds Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Expenditure on charitable activities</i>						
EX01 - Vidyal	85,449	—	—	—	85,449	78,049
EX07 - School	—	—	—	—	—	—
<b>Expenditure on charitable activities Totals</b>	<b>85,449</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>85,449</b>	<b>78,049</b>

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
<b>Other expenditure</b>						
EX02 - Postage	237	—	—	—	237	428
EX03 - Bank Charges	—	—	—	—	—	25
EX04 - Insurance	217	—	—	—	217	217
EX06 - Miscellaneous	50	—	—	—	50	40
<b>Other expenditure Totals</b>	<b>504</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>504</b>	<b>711</b>
<b>Expenditure Grand totals</b>	<b>86,954</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>86,954</b>	<b>78,761</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

**NewDawn India**  
**Statement of Financial Activities**  
For the period from 01 January 2025 to 31 December 2025

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Income and endowments from:</i>						
Donations and legacies	121,175	—	—	—	121,175	5,000
Income from charitable activities	83,841	—	—	—	83,841	52,117
Other income	12,797	—	—	—	12,797	20,481
<b>Total income</b>	<b>197,813</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>197,813</b>	<b>77,579</b>
<i>Expenditure on:</i>						
Raising funds	—	—	—	—	—	—
Expenditure on charitable activities	86,449	—	—	—	86,449	78,049
Other expenditure	504	—	—	—	504	711
<b>Total expenditure</b>	<b>86,954</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>86,954</b>	<b>78,761</b>
Gains / losses on investment assets	—	—	—	—	—	—
<b>Net income / (expenditure) resources before transfer</b>	<b>110,859</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>110,859</b>	<b>(1,181)</b>
<i>Transfers</i>						
Gross transfers between funds - in	—	5,000	—	—	5,000	—
Gross transfers between funds - out	(5,000)	—	—	—	(5,000)	—
<i>Other recognised gains / losses</i>						
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	—
<b>Net movement in funds</b>	<b>105,859</b>	<b>5,000</b>	<b>—</b>	<b>—</b>	<b>110,859</b>	<b>(1,181)</b>
<i>Reconciliation of funds</i>						
<b>Total funds brought forward</b>	<b>158,517</b>	<b>50,000</b>	<b>—</b>	<b>—</b>	<b>208,517</b>	<b>208,039</b>
<b>Total funds carried forward</b>	<b>264,176</b>	<b>55,000</b>	<b>—</b>	<b>—</b>	<b>319,176</b>	<b>208,517</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

Approved by the trustees on:

22<sup>nd</sup> February 2026

Name Emma Bowyer

Position Trustees

Signed



Name Sandra Davies

Position Trustee

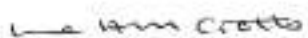
Signed



Name Elaine Gotts

Position Trustee

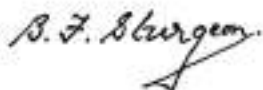
Signed



Name Brenda Sturgeon

Position Trustee

Signed





Section A

Independent Examiner's Report

Report to the trustees

Charity Name: New Dawn India

On accounts for the year ended

31/Dec/2026

Charity no (if any)

Set out on pages

*(Delete the words in the brackets if not applicable)*

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 12 2026

As the charity's 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 Trust'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

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (insert name of applicable listed body)]. Delete [ ] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~ \*) which gives me cause to believe that in any material respect:

- ~~the accounting records were not kept in accordance with section 130 of the Charities Act; or~~
- ~~the accounts did not accord with the accounting records; or~~
- ~~the accounts did 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

Emma Carroll

Date:

25/03/2026

Name:

EMMA CARROLL

Relevant professional qualification(s) or body

(if any):  
Address:

45 DOYS GREEN, CAPEL ST
MARY, IPSWICH
IP9 2HZ

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.