

Charity Registration No. 1076768

Company Registration No. 03646579 (England and Wales)

EL SHADDAI CHARITABLE TRUST LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

EL SHADDAI CHARITABLE TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees'	D Linley R Bealing M Care Dr C Cottrell D Montgomery S Shah	(Appointed 14 September 2019)
Secretary	M Care	
Charity number	1076768	
Company number	03646579	
Registered office	5 Manor Court Victoria Square Holsworthy Devon EX22 6AA	
Independent examiner	Azets 1 Fry Street Holsworthy Devon EX22 6DY	

EL SHADDAI CHARITABLE TRUST LIMITED

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EL SHADDAI CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The Trustees' present their report and financial statements for the year ended 31 March 2020.

The Trustees, who are also Directors of El Shaddai Charitable Trust Ltd (ESCT) for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting. In preparing the financial statements the Trustees should:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Charitable objectives

The Charity was established in 1997. The Charity's Mission Statement is defined in its Memorandum and Articles of Association:

- 1) The relief of poverty and sickness of children in India
- 2) The advancement of education of young people of India
- 3) The relief of sickness among the population of India by providing or assisting in healthcare.

To achieve the above-mentioned objects the Charity receives funding from monthly sponsorship and general donations; also through fundraising activities carried out by the UK Co- Founder, Volunteer Staff and Donors. This funding provides living accommodation, meals and medical care for vulnerable and disadvantaged young children in new built or renovated houses and Day Centres/Night Shelters in Goa and other States in South India.

Public Benefit

In planning our activities we have kept in mind the Charity Commission's guidance on public benefit and have followed this guidance to demonstrate the charitable aims are for public benefit.

The Trustees' have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Partner agencies

The Charity currently achieves its objectives through grant making to one Partner Agency, El Shaddai Charitable Trust (Goa), a Charitable Society registered in Mapusa, Goa, India in 1996. This Charity is a Non-Governmental, Non-Political Organisation.

Communications and reporting systems between the UK and our Partner Agency are working well and UK Trustees continue to visit and monitor projects at least annually.

EL SHADDAI CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance

The UK funding continues to provide the following services through its Partner Agency:-

* Purpose living accommodation, meals and medical care for vulnerable and disadvantaged children in new built or renovated houses and Day Shelters/Centres in Goa.

* Education in a purpose-built school for ESCT children (currently 180 pupils, Blooming Buds 429), funds for local slum children to attend neighbouring schools and funds for ESCT senior children to receive further education in Goa, vocational education for slum dwellers.

* Funding to Project Partners through ESCT Goa to operate Community Centres in other States in India.

* The sinking of Bore Wells to provide water to out-lying villages.

The activities carried out by the Partner Agency are categorised into the following groups of programmes:-

CHILDREN'S HOMES

Accommodation is usually in large old-style Goan properties with grounds suitable for games. They usually consist of a main room used for different functions (meals, watching TV), dormitory sleeping accommodation, toilets and shower blocks, office and storerooms, etc.

Staff employed by ESCT Goa - size of staff team varies depending on size of home.

Current numbers of children are as follows:

Victory House = 46

Shekinah House = 55

Rainbow House = 56

House of Kathleen = 35

House of Norma = 47

Roshni Nilaya = 37

Verna House = 48

Independent/Semi-Independent Accommodation for Senior Boys & Girls

Cottages accommodate groups of 8-10 older children in shared rooms (2-3 children per room). They are intended for children who previously have lived in ESCT Children's Homes and allow them the opportunity to move into semi-independent accommodation.

A senior member of staff acts as a mentor, while the young people are expected to look after themselves in terms of their household tasks, such as preparing meals, cleaning and light maintenance.

COMMUNITY CENTRE'S and SHELTERS

These provide drop in centres for any child in need throughout the day. The shelters act as safe havens for children, providing them with security, food, washing facilities, new clothing, basic, non- formal education and counselling. Approximately 50% of children in the Day Centres are funded to attend local state-run schools.

An extra dimension to the work of the Shelters is that of the Field Workers who work in the surrounding slum areas with the most vulnerable children. They attend to minor medical problems, give basic teaching and refer children to the Day Centres who, if necessary, may then be accommodated in a residential home. During the year Field Workers have spent time on additional feeding projects within the slums.

COMMUNITY EDUCATIONAL AND TRAINING PROJECTS

Due to extreme poverty in families, children are often prohibited from attending school at an early age. ESCT provides support to a number of families to ensure children are able to benefit fully from receiving an education.

The current Community/Day Care Centres are:

EL SHADDAI CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Asha Deep in Panjim:

children attending tuitions/coaching classes: 68

children attending in 3 slum schools in Talegao, Panjim and Old-Goa: 132

mannan packets are distributed daily: around 70

Ashraya Community Centre in Vasco:

children attend tuition / coaching classes: 119

Ashraya Centre in the slum: Tuition/Coaching 78 Tailoring 18 Macrame 4

Albert's Good News Community Centre :

220 attended tuition/coaching classes; 6 attended computer training;

6 girls attended Mehendi /beautician classes; sewing classes for ladies: 15; macrame 5; computer 6; adult literacy 6

Little Acorns in Calungute:

114 children attended tuitions/coaching classes and

66 children are attending in 6 slum schools in and around Calangute, Candolim and Baga.

Stepping Stones in Margao:

80 children attended tuitions/coaching classes and

54 children attended 8 slum schools run in the vicinity of Margao.

130 mannan packets supplied daily.

Tremara Community Centre in Chimbel:

Education and medical care to the approximately 170 children; tailoring 30; spoken English 30

Educational programmes and courses also help parents, especially the mothers with health and hygiene issues

Community Projects Out of State –

ESCT Goa currently funds a number of Community Projects for local communities in both urban and village areas across India.

In Karnatica:

Mundgod Centre:

429 children in Blooming Buds School and children in community care activities.

Cottage Projects:

Laurel Cottage (boys) 7; Rainbow's End (girls) 10

Since March 2020, Covid-19 has curtailed some activities and confined children to a few homes and, where possible, some children have returned to their parental homes. ESCT is still providing food for these children and their families, as well as feeding thousands of displaced people.

EL SHADDAI CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Financial review

The results are as set out in the attached accounts.

Grant Making Policy

The Trustees consider Grant Making an effective means of delivering aid using local partners. Local partners have access to facilities, expertise, staff and/or other resources in the field, and they may be better placed to deliver aid speedily and effectively.

We are able to review our Partner Agency for its track record in their field, financial transparency and operational capability.

Our Grant Making Programme is reviewed each year.

Reserves Policy

The Charity plans to hold free reserves of approximately £55,000, which roughly represents three months' unrestricted and restricted grant making to our Partner Agency for its charitable activities. The main reason for holding reserves is to ensure the Charity has enough resources to fund the Partner Agency it is supporting should it ever be necessary to give three months' notice of the withdrawal of grants.

Financial risks - project running costs

All funding sent by the UK to our Partner Agency, ESCT Goa, is issued in two parts - Restricted Funds and General Funds. The UK Office has put in place procedures to ensure Restricted Funds are used for the exact purposes intended, which includes evidencing.

General Funds currently contribute to the running costs of the charity in India and the UK charity expenses.

The UK contributed about 46% of the total income of our partner charity, but now India is contributing 34%, which is encouraging for the future of the charity. In 2018/19 we transferred £267,995, in 2019/20, it fell slightly to £253,850. Our income from Direct Debits has decreased from £145,092 in 2018/19 to £142,794 in 2019/20. We have lost some sponsors; however, we are gaining new sponsors all the time. The average monthly income into our newer bank account (i.e. more recent sponsors) was £8,469 in 18/19 and £8,663 in 2019/20. It is difficult to get people to commit to regular donations, but we have received generous donations for specific fundraising projects, this year we were given nearly £20,000 for maintenance and repair of our various homes and centres.

By the end of the financial year Covid was with us, which is of concern for future finances.

Plans for future periods

The Trustees are well aware that we must use the resources we have wisely, effectively and efficiently on behalf of our donors and sponsors.

Our grant making is carried out through only one Partner Agency. We try to cement trust between us and our donors and sponsors by producing good quality reporting and up to date financial reporting.

We wish to highlight the need for sustainability of our current projects.

We also note that the recent worldwide outbreak of the Covid-19 pandemic may result in significant changes going forward, both in the Charity's own operating procedures and also those of our partner organisation in India.

The Trustees whole-heartedly recognise that they are responsible for the maintenance and integrity of the Charity.

EL SHADDAI CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Structure, governance and management

The Trustees', who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Linley

R Bealing

P Kellett

(Resigned 14 September 2019)

M Care

Dr C Cottrell

D Montgomery

S Shah

(Appointed 14 September 2019)

Recruitment of Trustees

Trustees are recruited by recommendations from existing Trustees. A skills audit form must be completed by the potential new Trustee to ensure they have the appropriate skills. Before appointment all Trustees are asked if they have any objections and, if none, appointment is proposed at the next meeting and must be seconded by another Trustee.

The Trustees, who are also the directors for the purpose of company law and who served during the year were:

David Linley, Ruth Bealing, Dr Charles Cottrell, David Montgomery, Mary Care, Pat Kellet and Sanjiv Shah.

Organisational structure and governance

The Charity is organised with a body of six Trustees who are responsible for setting policy and monitoring the implementation of that policy. Currently, there are no employed staff members, solely volunteers plus the services of the UK Co-Founder, Anita Edgar. David Linley was appointed Chair in September 2014. The Charity is a Company Limited by Guarantee and is governed by its Memorandum and Articles of Association.

Risk management process and review

The Trustees of ESCT UK undertake a routine analysis of all the risk areas relevant to the organisation. A specific procedure is implemented for the identification and management of risk. The risks are clearly identified and attributed to either ESCT UK or our partner agencies. These risk areas include topics such as Governance, Operational, Financial and Compliance with UK Laws and Regulations. Following risk identification, a Risk Management Review is then completed for each specific risk area.

The Trustees' report was approved by the Board of Trustees'.



R Bealing

Trustee

Dated: ...19.9.20.....

EL SHADDAI CHARITABLE TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES' OF EL SHADDAI CHARITABLE TRUST LIMITED

I report to the Trustees' on my examination of the financial statements of EL Shaddai Charitable Trust Limited (the Charity) for the year ended 31 March 2020.

Responsibilities and basis of report

As the Trustees' of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACA, FCCA, CTA.

I have completed my examination. I confirm that no 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 Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

However we feel it necessary to draw attention to the paragraph in the Trustees Report under the heading financial risk. The UK Trustees have in place various procedures to assist with the control of expenditure in Goa, which includes evidencing of expenses. However it should be noted that inevitably responsibility for spending in Goa lies with the Trustees of ESCT Goa and the UK Trustees can only rely on reports of evidence of this spending provided to them.

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Azets

1 Fry Street
Holsworthy
Devon
EX22 6DY

Dated: 19/09/2020

EL SHADDAI CHARITABLE TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	2	45,497	215,624	261,121	61,250	219,117	280,367
Other trading activities	3	-	4,395	4,395	3,207	7,855	11,062
Investments	4	16	-	16	7	-	7
Total income		45,513	220,019	265,532	64,464	226,972	291,436
Expenditure on:							
Raising funds	5	2,837	-	2,837	2,713	-	2,713
Charitable activities	7	60,532	205,094	265,626	56,692	240,539	297,231
Total resources expended		63,369	205,094	268,463	59,405	240,539	299,944
Net (expenditure)/income for the year/ Net movement in funds		(17,856)	14,925	(2,931)	5,059	(13,567)	(8,508)
Fund balances at 1 April 2019		40,375	64,132	104,507	35,316	77,700	113,016
Fund balances at 31 March 2020		22,519	79,057	101,576	40,375	64,133	104,508

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EL SHADDAI CHARITABLE TRUST LIMITED

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	11		501		752
Current assets					
Debtors	12	98		98	
Cash at bank and in hand		101,827		104,458	
		<u>101,925</u>		<u>104,556</u>	
Creditors: amounts falling due within one year	13	<u>(850)</u>		<u>(800)</u>	
Net current assets			101,075		103,756
Total assets less current liabilities			<u>101,576</u>		<u>104,508</u>
Income funds					
Restricted funds	14		79,057		64,133
Unrestricted funds			22,519		40,375
			<u>101,576</u>		<u>104,508</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2020.

The Trustees' acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees' on19.9.20....


.....
R Bealing
Trustee

Company Registration No. 03646579

EL SHADDAI CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Charity information

EL Shaddai Charitable Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 5 Manor Court, Victoria Square, Holsworthy, Devon, EX22 6AA.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

All expenditure is recognised on an accruals basis as a liability occurs and there is a legal or constructive obligation committing the charity to pay out the expenditure. Expenditure includes VAT that cannot be fully recovered and is reported as part of the expenditure to which it relates.

Fundraising costs comprise specific costs associated with attracting the voluntary income.

Grants are recognised in the accounts on payment when the commitment is made.

EL SHADDAI CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	straight line over 4 years
--------------------------------	----------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

EL SHADDAI CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010 and the Income Tax Act 2007. Accordingly there is no taxation charge in these accounts.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	45,497	200,624	246,121	61,250	201,117	262,367
Grant income	-	15,000	15,000	-	18,000	18,000
	<u>45,497</u>	<u>215,624</u>	<u>261,121</u>	<u>61,250</u>	<u>219,117</u>	<u>280,367</u>

3 Other trading activities

	Restricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
Fundraising events	<u>4,395</u>	<u>3,207</u>	<u>7,855</u>	<u>11,062</u>

EL SHADDAI CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

4 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	16	7
	<u>16</u>	<u>7</u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Fundraising costs and expenses</u>		
Other fundraising costs	2,837	2,713
	<u>2,837</u>	<u>2,713</u>

EL SHADDAI CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

6 Charitable activities

	Children's Community, homes and education child and training welfare projects 2020 £		Total 2020 £	Children's Community, homes and education child and training welfare projects 2019 £		Total 2019 £
Depreciation and impairment	221	29	250	861	124	985
Premises and administration costs	2,285	303	2,588	3,556	513	4,069
Travel costs	2,630	349	2,979	1,473	213	1,686
	<u>5,136</u>	<u>681</u>	<u>5,817</u>	<u>5,890</u>	<u>850</u>	<u>6,740</u>
Grant funding of activities (see note 7)	253,851	4,039	257,890	265,987	2,008	267,995
Share of governance costs (see note 8)	1,694	225	1,919	21,929	567	22,496
	<u>260,681</u>	<u>4,945</u>	<u>265,626</u>	<u>293,806</u>	<u>3,425</u>	<u>297,231</u>
Analysis by fund						
Unrestricted funds	59,626	906	60,532	55,275	1,417	56,692
Restricted funds	201,055	4,039	205,094	238,531	2,008	240,539
	<u>260,681</u>	<u>4,945</u>	<u>265,626</u>	<u>293,806</u>	<u>3,425</u>	<u>297,231</u>

7 Grants payable

	Children's Community, homes and education child and training welfare projects 2020 £		Total 2020 £	Children's Community, homes and education child and training welfare projects 2019 £		Total 2019 £
Grants to institutions: Other	253,851	4,039	257,890	265,987	2,008	267,995
	<u>253,851</u>	<u>4,039</u>	<u>257,890</u>	<u>265,987</u>	<u>2,008</u>	<u>267,995</u>

EL SHADDAI CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

8 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Legal and professional	-	228	228	-	20,693	20,693
Accountancy	-	842	842	-	956	956
Insurance	-	849	849	-	847	847
	<u>-</u>	<u>1,919</u>	<u>1,919</u>	<u>-</u>	<u>22,496</u>	<u>22,496</u>
Analysed between Charitable activities	<u>-</u>	<u>1,919</u>	<u>1,919</u>	<u>-</u>	<u>22,496</u>	<u>22,496</u>

9 Trustees'

Expenses incurred by trustees in relation to the performance of their duties on behalf of the charity have been reimbursed at cost.

10 Employees

There were no employees during the year.

11 Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 April 2019	20,117
At 31 March 2020	<u>20,117</u>
Depreciation and impairment	
At 1 April 2019	19,365
Depreciation charged in the year	251
At 31 March 2020	<u>19,616</u>
Carrying amount	
At 31 March 2020	<u>501</u>
At 31 March 2019	<u>752</u>

EL SHADDAI CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

12 Debtors		2020	2019
		£	£
Amounts falling due within one year:			
Other debtors		98	98
		<u> </u>	<u> </u>
13 Creditors: amounts falling due within one year		2020	2019
		£	£
Accruals and deferred income		850	800
		<u> </u>	<u> </u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2020
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Children's home, child welfare and shelters	-	195,996	(201,055)	5,059	-
Community and education projects	64,132	24,023	(4,039)	(5,059)	79,057
	<u>64,132</u>	<u>220,019</u>	<u>(205,094)</u>	<u>-</u>	<u>79,057</u>
	<u>64,132</u>	<u>220,019</u>	<u>(205,094)</u>	<u>-</u>	<u>79,057</u>

Purpose of Restricted Funds

To provide accommodation for children, usually in large old-style Goan properties, consisting of a main room used for different functions (meals, recreation), dormitory accommodation, shower blocks, kitchen, office etc with lockers available for many children.

To provide shelter for children during the night and a drop in centre for any child in need during the day. The shelters act as a safe haven for children, providing them with security, food, washing facilities, new clothing, and basic non-formal education and counseling. Those children in greatest need are then able to stay the night.

To provide cottages that can accommodate groups of 8-10 children in generally shared rooms (2-3 boys per room). They are intended for boys who have previously lived in ESCT Children's Homes and allow them the opportunity to move into semi-independent accommodation.

To provide support to a number of projects to ensure children are able to benefit fully from an education.

To run a number of projects for local communities both in urban and village areas.

To provide medical facilities.

To provide vehicles for use by the charity.

EL SHADDAI CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

15 Analysis of net assets between funds

	Unrestricted fund 2020 £	Restricted fund 2020 £	Total 2020 £	Unrestricted fund 2019 £	Restricted fund 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:						
Tangible assets	501	-	501	752	-	752
Current assets/ (liabilities)	22,017	79,057	101,074	39,623	64,133	103,756
	<u>22,518</u>	<u>79,057</u>	<u>101,575</u>	<u>40,375</u>	<u>64,133</u>	<u>104,508</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

