

Charity registration number 1076768

Company registration number 03646579 (England and Wales)

**EL SHADDAI CHARITABLE TRUST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**EL SHADDAI CHARITABLE TRUST LIMITED  
COMPANY LIMITED BY GUARANTEE  
LEGAL AND ADMINISTRATIVE INFORMATION**

---

**Trustees**

D Linley  
R Bealing  
M Care  
Dr C Cottrell  
D Montgomery  
S Shah  
Anita Edgar-Cole

(Appointed 24 September  
2021)

**Secretary**

M Care

**Charity number**

1076768

**Company number**

03646579

**Registered office**

5 Manor Court  
Victoria Square  
Holsworthy  
Devon  
United Kingdom  
EX22 6AA

**Independent examiner**

Azets  
1 Fry Street  
Holsworthy  
Devon  
United Kingdom  
EX22 6DY

---

**EL SHADDAI CHARITABLE TRUST LIMITED  
COMPANY LIMITED BY GUARANTEE  
CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 16

---

# **EL SHADDAI CHARITABLE TRUST LIMITED COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 March 2022***

---

The Trustees present their report and the financial statements for the year ended 31 March 2022.

The Trustees, who are also Directors of El Shaddai Charitable Trust Ltd UK (This document will abbreviate to ESCT UK and ESCT India) for the purposes of company law and 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 enables 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 fund raising 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 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.

# EL SHADDAI CHARITABLE TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

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

**FOR THE YEAR ENDED 31 March 2022**

---

#### **Partner Agency**

The Charity currently achieves its objectives through grant making to one Partner Agency, El Shaddai Charitable Trust India (Charity no: 9/IV/1), a Charitable Society registered in Mapusa, Goa, India in 1996. The 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. Recently, because of Covid-19, visits have not been possible, but the intention is to reinstate visits as soon as the visas are available.

#### **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 India children, funds for local slum children to attend neighbouring schools and funds for ESCT India senior children to receive further education in Goa, vocational education for slum dwellers.
- Funding to Project Partners through ESCT India to operate community Centres in other States in India.

Due to the pandemic, the past two and half years have been very uncertain and anxious for El Shaddai in India. Despite the many difficulties, including some of the children and staff being victims of Covid, ESCT India has courageously managed to deal with this.

Certain activities, which were temporarily closed, have now re-opened and children have returned to the Homes, School and Academy, having had to return to their homes where they could during the critical time of the pandemic. People in the slums have been cared for by our field staff during the difficult time and ESCT India continues to provide meals, food parcels and medical assistance to many who need this help.

The shelters/centres are open again; online classes are conducted and teaching has re-commenced in the slum schools. Vocational training for women at the shelters also continues.

Because Goa suffered a cyclone at the same time as Covid, causing damage to almost all of ESCT India's buildings, repairs have been carried out.

For the most part ESCT India has been, and still is, providing a daily feeding programme for the constant number of hungry people in the communities. We are so grateful for generous donations from supporters who have been pivotal in the funding of the feeding programme.

Julia Kurian, Director, ESCT India, reports that from day one, they have led the state response to support children and the families through it all. Here is a snapshot of what supporters have helped our teams accomplish across different cities in Goa:

- children trained by outreach workers.
- rations supplied to family households.
- children supported with online and offline classes.
- people were provided with Manna Khana (food).
- sanitary pads were distributed to women.
- women were offered vocational training.
- Children and families have received vital support they needed to overcome the challenges intensified by Covid. ESCT India provided 1,921,824 cooked meals to the needy, which allowed children to have the chance of a brighter future.

**EL SHADDAI CHARITABLE TRUST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 March 2022**

---

**CHILDREN'S HOMES**

We have five children's homes in operation: Rainbow House, House of Kathleen, House of Norma, Victory House and Shekinah House.

Not all the children have returned following Covid-19 and there are now 63 children and their families and 134 families from the slums of Panjim, Calangute, Chimbél & Margao, who are being sponsored by our community project, with dry rations every month to sustain their livelihoods.

Verna House, is at present a shelter for 14 homeless men. House of Hope is a shelter for six homeless women.

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.

There is Independent/Semi-Independent Accommodation for senior boys and girls.

**DAY CARE CENTRES**

Currently, our Day and Community Centres are:

Asha Deep in Panjim, Ashraya Community Centre in Vasco, Albert's Good News Community Centre in Margao, Little Acorns in Calangute, Stepping Stones in Margao, Tremara in Chimbél and Sylvia's House Community Centre in Vasco (inaugurated on 16<sup>th</sup> April 2021).

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. During the pandemic, they were not able to function in this way, so the staff went out to where the children live.

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.

ESCT India took on a new outside project, the Rene Project, in February 2022, in Turbhe-Navi, Mumbai, aiming to fight against child prostitution among the red light district. Two of our staff members work in the red light areas, counselling the women and their families.

**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 our local partner (ESCT India). 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.

**EL SHADDAI CHARITABLE TRUST LIMITED  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 March 2022**

---

**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.

In March we judged that it was necessary to send much of our reserves to India as there was a perceived risk that we may not have been able to send our usual quarterly transfers. Therefore we sent £50,000 in advance for June and £22,000 for September. The reserves will be built up to their normal level, in 2022/3.

**Financial risks – project running costs**

All funding sent by the UK to our Partner Agency, ESCT India, 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 purposed intended, which includes evidencing.

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

The UK contributes about 46% of the total income of our partner charity, but it is good to note that India has increased its contribution. In 2018/19 we transferred £267,995, in 2019/20 £253,850 and in 2020/21 we transferred £248,214.95, in 2021/22 we sent £283, 852.64. Our income from Direct Debits decreased from £145,092 in 2018/19 to £142,794 in 2019/20; in 2020/21, £149,607. For 2021/22 the amount was £149,529.93. We have lost some sponsors but are gaining a few new sponsors.

Unfortunately, not a lot of fundraising has been carried out over the last few years by the UK Co-founder, the UK office or our sponsors, because of unusual circumstances, which have affected us all. However, we are hoping that this will increase in the future.

**Plans for the future**

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 worldwide outbreak of Covid-19 is resulting in significant changes going forward, both in the Charity's own operating procedures and also those of our Partner Agency in India.

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

**EL SHADDAI CHARITABLE TRUST LIMITED  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 March 2022**

---

**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
- Dr C. Cottrell
- A. Edgar-Cole
- D. Montgomery
- S. Shah
- M. Care.

**Recruitment of Trustees**

Trustees are recruited by recommendation 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.

**Organisational structure and governance**

The Charity is organised with a body of seven 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-Cole. 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 ESCT India. These risks 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.

This report was approved by the Board of Trustees:



R. Bealing

Trustee

Dated: 6<sup>th</sup> October 2022



**EL SHADDAI CHARITABLE TRUST LIMITED  
COMPANY LIMITED BY GUARANTEE  
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 2022.

**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.

**Azets**

1 Fry Street  
Holsworthy  
Devon  
EX22 6DY  
United Kingdom

Dated: 24.10.2022

**EL SHADDAI CHARITABLE TRUST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b><u>Income from:</u></b>							
Donations and legacies	2	39,335	286,895	326,230	43,582	199,352	242,934
Other trading activities	3	-	6,763	6,763	-	8,595	8,595
Investments	4	2	-	2	5	-	5
<b>Total income</b>		<b>39,337</b>	<b>293,658</b>	<b>332,995</b>	<b>43,587</b>	<b>207,947</b>	<b>251,534</b>
<b><u>Expenditure on:</u></b>							
Raising funds	5	-	-	-	1,531	-	1,531
Charitable activities	7	36,288	342,765	379,053	44,349	214,563	258,912
<b>Total expenditure</b>		<b>36,288</b>	<b>342,765</b>	<b>379,053</b>	<b>45,880</b>	<b>214,563</b>	<b>260,443</b>
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>3,049</b>	<b>(49,107)</b>	<b>(46,058)</b>	<b>(2,293)</b>	<b>(6,616)</b>	<b>(8,909)</b>
Fund balances at 1 April 2021		20,225	72,441	92,666	22,518	79,057	101,575
<b>Fund balances at 31 March 2022</b>		<b>23,274</b>	<b>23,334</b>	<b>46,608</b>	<b>20,225</b>	<b>72,441</b>	<b>92,666</b>

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  
COMPANY LIMITED BY GUARANTEE  
BALANCE SHEET**

**AS AT 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		-		251
<b>Current assets</b>					
Cash at bank and in hand		48,468		94,215	
<b>Creditors: amounts falling due within one year</b>	12	(1,860)		(1,800)	
Net current assets			46,608		92,415
<b>Total assets less current liabilities</b>			46,608		92,666
<b>Income funds</b>					
Restricted funds	13		23,334		72,441
Unrestricted funds			23,274		20,225
			46,608		92,666

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 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 on 14<sup>th</sup> October 2022



.....  
R Bealing  
Trustee

**Company Registration No. 03646579**

# EL SHADDAI CHARITABLE TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

---

#### 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, United Kingdom.

##### 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 £.

##### 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

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**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 the statement of financial activities.

**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.

***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.

***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.

**1.9 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.

**EL SHADDAI CHARITABLE TRUST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**1 Accounting policies** **(Continued)**

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	39,335	286,895	326,230	43,582	199,352	242,934
	<u>39,335</u>	<u>286,895</u>	<u>326,230</u>	<u>43,582</u>	<u>199,352</u>	<u>242,934</u>

**3 Other trading activities**

	Restricted funds	Restricted funds
	2022	2021
	£	£
Fundraising events	6,763	8,595
	<u>6,763</u>	<u>8,595</u>

**4 Investments**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	2	5
	<u>2</u>	<u>5</u>

**5 Raising funds**

	Total	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising costs and expenses</u>		
Other fundraising costs	-	1,531
	<u>-</u>	<u>1,531</u>

**EL SHADDAI CHARITABLE TRUST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

**5 Raising funds** **(Continued)**

	-	1,531
	-	1,531

**6 Charitable activities**

	Children's homes and welfare 2022 £	Community, education and training projects 2022 £	Total 2022 £	Children's homes and welfare 2021 £	Community, education and training projects 2021 £	Total 2021 £
Depreciation and impairment	235	16	251	245	6	251
Premises and administration costs	4,362	290	4,652	4,909	118	5,027
Website costs including just giving fees	311	21	332	306	7	313
	4,908	327	5,235	5,460	131	5,591
Grant funding of activities (see note 7)	367,854	2,916	370,770	248,215	2,290	250,505
Share of governance costs (see note 8)	2,858	190	3,048	2,750	66	2,816
	375,620	3,433	379,053	256,425	2,487	258,912
	375,620	3,433	379,053	256,425	2,487	258,912
<b>Analysis by fund</b>						
Unrestricted funds	35,771	517	36,288	44,152	197	44,349
Restricted funds	339,849	2,916	342,765	212,273	2,290	214,563
	375,620	3,433	379,053	256,425	2,487	258,912
	375,620	3,433	379,053	256,425	2,487	258,912

**7 Grants payable**

	Children's homes and welfare 2022 £	Community, education and training projects 2022 £	Total 2022 £	Children's homes and welfare 2021 £	Community, education and training projects 2021 £	Total 2021 £
Grants to institutions:						
Other	367,854	2,916	370,770	248,215	2,290	250,505
	367,854	2,916	370,770	248,215	2,290	250,505
	367,854	2,916	370,770	248,215	2,290	250,505

**EL SHADDAI CHARITABLE TRUST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**8 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Legal and professional	-	163	163	-	164	164
Accountancy	-	1,860	1,860	-	1,778	1,778
Insurance	-	1,024	1,024	-	874	874
	<u>-</u>	<u>3,047</u>	<u>3,047</u>	<u>-</u>	<u>2,816</u>	<u>2,816</u>
Analysed between Charitable activities	-	3,048	3,048	-	2,816	2,816
	<u>-</u>	<u>3,048</u>	<u>3,048</u>	<u>-</u>	<u>2,816</u>	<u>2,816</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**

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.



**EL SHADDAI CHARITABLE TRUST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

<b>11 Tangible fixed assets</b>	<b>Fixtures, fittings &amp; equipment</b>	
	<b>£</b>	
<b>Cost</b>		
At 1 April 2021		20,117
		<u>          </u>
At 31 March 2022		20,117
		<u>          </u>
<b>Depreciation and impairment</b>		
At 1 April 2021		19,866
Depreciation charged in the year		251
		<u>          </u>
At 31 March 2022		20,117
		<u>          </u>
<b>Carrying amount</b>		
At 31 March 2022		-
		<u>          </u>
At 31 March 2021		251
		<u>          </u>
<b>12 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	1,860	1,800
	<u>          </u>	<u>          </u>

**EL SHADDAI CHARITABLE TRUST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**13 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:

	<b>Movement in funds</b>				<b>Balance at 31 March 2022</b>
	<b>Balance at 1 April 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	
	£	£	£	£	£
Children's home, child welfare and shelters	-	286,895	(339,848)	52,953	-
Community and education projects	72,440	6,763	(2,916)	(52,953)	23,334
	<u>72,441</u>	<u>293,658</u>	<u>(342,764)</u>	<u>-</u>	<u>23,334</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  
 COMPANY LIMITED BY GUARANTEE  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

**14 Analysis of net assets between funds**

	Unrestricted fund 2022 £	Restricted fund 2022 £	Total 2022 £	Unrestricted fund 2021 £	Restricted fund 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	-	-	-	251	-	251
Current assets/ (liabilities)	23,274	23,334	46,608	19,974	72,441	92,415
	<u>23,274</u>	<u>23,334</u>	<u>46,608</u>	<u>20,225</u>	<u>72,441</u>	<u>92,666</u>

**15 Related party transactions**

There were no disclosable related party transactions during the year (2021 - none).