

Friends of Albella Boys Home, Darjeeling

Registered Charity No. 1155956

Accounts for the year ended 31st July 2016

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Treasurer Hugh Woodd
Molescroft
Lainston Close
Winchester
Hants SO22 5LJ

Friends of Albella Boys Home, Darjeeling

Registered Charity No. 1155956

General information

Constitution	Dated 17th January 1998 with amendments agreed: 27th November 2010, 11th June 2011, 5th November 2011 and 17th November 2012. Replaced by a new Constitution agreed 2nd November 2013, with amendments agreed 29th January, 5th April, and 23rd May 2014. The new Constitution changed the name of the charity which, after the 29th January 2014 amendment, was registered by the Charity Commission.	
Registration as Charity	On 27th February 2014 with number 1155956.	
Address	8 Westbury Avenue, Fleet, Hants GU51 3HP	
Committee	Chair	John Morris (retired 28th November 2015)
	Chair/Administrator	Alan Pickett (assumed role of Chair 28th November 2015)
	Treasurer	Hugh Woodd
	Members	Caroline Brereton Mark Brett Chris Chapman (resigned 9th August 2016) Anne Hanson
Bankers	Lloyds Bank plc, PO Box 1000, Andover BX1 1LT	
Independent Examiner	Jeremy Evans FCA 5 Dunmow Hill, Fleet GU51 3AN	
Main objects	The relief of poverty and hardship and the advancement of education, training and health of children and young people in the Darjeeling District of India, in particular, but not exclusively, by the provision of funds towards the costs of Albella Boys Home, Kalimpong, and its staff, and the education of girls not resident in the home, all within a Christian ethos.	

Friends of Albella Boys Home, Darjeeling

Registered Charity No. 1155956

FABHD Committee's Report for the year ended 31st July, 2016

Section A: Overview of history, numbers, typical day, costs, and management.

Section B: Relating to the year 1.8.15 to 31.7.16.

A: Overview

Founded by two British Missionaries in 1961 in Kalimpong in Darjeeling District, India, Albella is a home and school run on Christian values by an all-Indian staff. It gives free education to 273 children (compared with 290 in 2014-15), comprising 224 boys and 49 girls, many of them orphans and mostly aged 5-19. The girls all live with their parents who are too poor to be able to send them to school. All residents attend daily morning & evening prayers & Sunday service, and some continue to be practising Christians after they leave, but many remain Hindus and a few Buddhists.

Albella has two sites, Senior and Junior, separated by a two minute walk. Though the main Senior site is not owned but rented for a small sum, it is permanently secured under Indian law. Albella Boys Home part-owns the leasehold of the Junior site where it has its own Bonami Primary School. The composition of the 273 children supported by Albella is as follows:

RESIDENTS 144 boys:

Albella Main site: 89 boys attending city high schools + 3 college B.A. students.

Bonami Junior site: 52 boys (assisted by 4 resident elderly 'mothers') attending Bonami Primary School.

NON-RESIDENTS 129:

45 Bonami Day Scholars - all junior boys attending Bonami Primary School.

7 College B.A. students no longer resident.

49 Girls, all attending city schools: consisting of 17 non-resident girls funded by those FABHD sponsors who opted to fund girls and 32 non-resident girls funded by an agency in Denmark.

28 Denmark boys (funded by a Danish charity through Albella) who attend city high schools but live with their relatives.

BONAMI PRIMARY SCHOOL on Junior site: 97 (121 in 2014-15). This fall in intake is largely due to the increase in the number of free Government primary schools in the area where children are also provided with a free mid-day meal. The other reason is that the living standard of the local people has risen sharply in the past few years. More parents are now in a position to support their children's education financially, preferring to send their children to a pay school rather than a charitable school. But wherever there is real need Albella will continue to take in more day scholars, and if there is room, more junior residents. Bonami pupils are taught in 8 different classes by 8 teaching staff plus 1 who is both Albella's electrician and the teacher of vocational electrical studies to Bonami standard V pupils. The medium of instruction is initially Nepali but becomes English from class IV upwards. Except for some textbooks to study Nepali and Hindi, all textbooks for other subjects are in English, helped by teachers' explanations in Nepali. The subjects throughout classes I to V are: English, Nepali, Hindi, Maths, Science, History/Social studies, General Knowledge, Scripture, and Drawing.

A typical day

The Principal, Heshron Rahmi, and his wife Ebi (who retired as a very senior doctor in 2012), live on the main site and get up at sunrise about 5am, followed by the Senior secondary boys, who do over an hour's study and some gardening duties before breakfast and prayers. All meals are served on the Senior site in the dining room that can hold 140+. Prayers and Sunday services are held in the meeting room that can hold 200 and has a stage, where boys have desks for homework and private study.

Cooking is mostly by gas even though gas cylinder prices have tripled in recent years. Many vegetables are grown in the garden, supervised by Ebi who is a keen gardener (and prize-winning orchid grower!). Bonami's two cows give each boy some milk two or three times a week but powdered milk is always used for tea. All residents are given two meals a day at 7am and 6pm, usually rice, dal, vegetable curry, including meat & egg thrice in a week. The boys who walk to one of three secondary schools drink only water during the day but get tea when they return at 3.30pm. The Bonami Primary boys are given their free tea & snacks at noon. After sunset about 6.30pm, the big boys study till prayers at 8.30pm, whereas smaller boys have prayers at 7pm before bed at 7.30. Prayers lasting 15-20 minutes include a Bible-based talk (using the Bible they are each given an entry to ABH) and some lively singing, using talented musicians on drums, guitars and flutes. For recreation Albella has its own fenced-in basketball/volleyball ground; the use of a nearby field for football and cricket; two TVs (one on each site); a table tennis room; and a gym for the older boys. Most of the boys are

Nepali (Gurkhas). Only occasionally are they naughty – punishments are cleaning drains or carrying manure; but expulsion follows drug use or smoking.

Costs and donations

Albella has always been run on faith that God will provide the money. There are three main sources: sponsors of resident boys (mostly in the UK) - individuals, churches, schools, or groups like Rotary; occasional donors; and a Danish agency funds most of Bonami Primary School costs and some capital projects.

Each sponsor is given the name and photo of a particular resident boy whose annual total costs are £276 so sponsors try to meet that target of £276 or £23 per month. By signing a Gift Aid form, the target is only £220 per annum or £18.50 per month, given directly to Albella Boys Home. This pays for the boy's accommodation, food, clothes, school fees, two sets of uniform, books, stationery, shoes, socks, tie, tiny pocket money (with extra for Independence Day 15th August), birthday and Christmas presents. All boys are treated equally, so they each get similar presents on the one Birthday Day in July and at the Christmas party. Many sponsors give much more than our target £276 and the surplus is used for the benefit of the home. A small proportion of that target figure goes towards funding the following: Albella's adjacent Bonami Primary School with its eight classes from Nursery to Class V; staff costs including our Principal, Heshron Rahmi; food-transporting vehicles; and the new photo and letter each Christmas giving sponsors the pleasure of reading about and seeing the changes in their boy or girl as they grow up.

The handful of sponsors who fund the education of girls are also given the name and photo of their own girl. As these girls are non-resident, costs are much lower, requiring an annual target figure of approximately 40% of a resident.

Management

There are two committees, one in India and FABHD in the UK. They exchange their minutes and accounts and their comments on them. Email contact between the Principal, Heshron, and the UK officers is usually weekly, and at times more frequently between Heshron and the UK Chairman. Heshron's management is so good there is no need for regular visits to Albella. Recent visits, all at their own expense, have included a team of 10 from Fleet Baptist Church, led by the Administrator, for 10 days in April 2015 and their report was in the spring 2015 edition of Albella News. In October 2015 one of the Committee, Anne Hanson, and her husband Geoff visited during a holiday in the region and Anne was able to participate in the Bonami school lessons during her stay.

The Indian Management Committee consists of 6 volunteers and the Principal who writes the minutes. Its Chairman is Mr M.K.Mukhia, the Principal of Bonami Primary School. Albella Boys Home Trust is registered in India under the Indian Societies Registration Act 1860, Charitable Trust Deed no.Trust/718/10A/VOL/BI/A-109. With the Ministry of Home Affairs, New Delhi, Albella is registered for receiving foreign grants FCRA no.146980019. Its accounts are audited in India and those audited statements of accounts go to India's Ministry of Home Affairs and also to the Indian Government's Income Tax Department, both online and hard copies.

FABHD, which was registered as a charity with the UK Charity Commission in 2014, retained its working name of Albella Boys Home so no change was needed to bank accounts or to regular bank gifts from sponsors. The FABHD Committee pays Heshron an annual allowance, which is the only salary he receives, and provides him with a small pension. The Committee consists of volunteers and meets twice a year for a 90 minute meeting followed by lunch in a different trustee house each time but no travelling or hospitality expenses are given. Its offices are the homes of its unpaid officers, Chairman, Administrator and Treasurer. The Administrator's letter regularly encourages existing sponsors to join the committee. Those interested are invited first as observers after which the existing committee members decide on whether to approve the observer as a new trustee.

Total administration costs for 2015-16 were only £143.28 amounting to 0.294% of income, benefiting from the bulk purchase of stamps in an earlier year but including the cost of setting up a new website. On a normal basis our estimate of our expenses remains at about 0.28% of income. The main expenses are website maintenance, postage, paper, ink, copying, but no advertising; otherwise all money is available to India. Sponsors get only one postal mailing a year in early December, with their boy's or girl's photo and letter, a report from Heshron, Treasurer's statement, and letter from the Chairman/Administrator.

B. Relating to the year 1.8.15 to 31.7.16

1. **Public benefit:** Having considered the Charity Commission's general guidance on public benefit, the Committee is confident that their Charity's activities meet the public benefit requirement.

2. **Constitution and accounts:** These are on the website, along with this annual report. Thanks to Hugh Woodd, our accounts have again been neatly and quickly finalised and published after an independent examination by Jeremy Evans FCA, who generously waives all fees.
3. **Communications:** For several years Hampshire County Council have given us free use of their community website but unfortunately due to budget cuts they are no longer able to fund this. We have registered the domain name albellaboyshome.org.uk for a period of 10 years and the new website www.albellaboyshome.org.uk is now operational but is still "work in progress". It is hoped that it will prove useful to existing donors and as a means of recruiting new sponsors, especially when they view the remarkably low running costs of FABHD. The site has a blog and houses all editions of *Albella News* which is emailed four times a year to nearly 90% of our sponsors who have an email address. An increasing number of sponsors have downloaded a Gift Aid form and Banker's Order and, instead of continuing to use Stewardship, now pay FABHD direct, saving costs and increasing tax relief via our Treasurer.
4. **Trustees:** The chairman Dr. John Morris retired in November 2015 after 17 years of faithful service to Albella Boys Home and latterly Friends of Albella Boys Home, Darjeeling. The trustees organised and funded a small lunchtime event where John was presented with a gardening voucher as a small token of thanks for his many years of service. Alan Pickett was unanimously elected by the trustees to serve as chairman while continuing in his role as administrator. The twice yearly meetings have clearly benefited from the varied expertise and experience of the trustees. A risk assessment draft has been circulated to all trustees for consideration at the autumn meeting, to include Albella's relationship with Stewards Association in India. In May 2015 the three officers raised with Heshron the importance of a Child Protection Policy for institutions in the UK, and left it with him and his Indian Committee to consider whatever safeguards were appropriate in India. Since the year end, Chris Chapman has tendered his resignation due to personal circumstances.
5. **Albella Residents:** Thanks to the new Junior dormitory, numbers increased from 134 to 141, of which 45 are juniors residing at Bonami.
6. **Sponsors:** Each committee member takes on the responsibility to find at least one new sponsor each year. Most sponsors remain with Albella for 10-20 years, and some much longer, and this loyalty is much appreciated. Inevitably there is some turnover of sponsors (below 10% each year) through death, old age, and changing circumstances especially when times are tough. Last year ended with a need for sponsors for 9 new boys, but all were found within three months and the year ends with no need - unusually - of new sponsors.
7. **Water problems:** Drought again caused a severe water shortage and water rationing in the early months of 2016. This Monsoon season has not caused as many problems this year but the artery road from Siliguri to Kalimpong had to be closed on several occasions due to landslips and large rocks falling from the hills onto and blocking the road. But the Principal was prepared for this and the storeroom was well-stocked in non-perishables. Vegetables and eggs have been available locally throughout this monsoon season. A bore well was successfully drilled to a depth of approximately 150 metres and a fresh water supply was found. This well is able to produce in excess of 2,000 litre of water daily. This is the first time such a well has been sunk in the Kalimpong area and it has caused interest from several organisations who want to drill similar bore wells to alleviate their water supply problems.
8. **Gas:** the high cost of cooking gas continues.
9. **Political issues:** the issue of political autonomy for Gorkhaland is ongoing but has not caused serious difficulties this year.
10. **Landslides and earthquakes:** The landslide that occurred in June 2015 on the edge of the main site, in open ground between a dormitory and a clothes drying house has been repaired by the construction of a strong supporting wall and mesh fence.
11. **Computers:** Despite suggestions and the April 2015 team visit, little progress has been made here. Albella has very few computers and the Principal is rightly cautious about the internet. So in this respect Albella's pupils are at a disadvantage compared with their peers living in their own homes with pcs, laptops, tablets and smartphones. But there is agreement to move forward as Albella introduces more modern teaching methods, helped by the Fleet team visit that included a UK head teacher who has been asked to write a report with suggestions.
12. **Remittances to India:** The Indian authorities have introduced constraints on remittances to charities in India making it necessary to use our bank for such transfers, hence the reappearance of bank charges in the accounts. Our reserves policy remains unchanged, that is broadly not to build up reserves in the absence of a specific project. The cash held at the year end still reflects the 50% increase in our income in 2014-15.

Approved by the Committee on 18 - 10 - 2016 and signed on their behalf by the Chairman

Alan J Pickett

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Alan Pickett

Friends of Albella Boys Home, Darjeeling

Registered Charity No. 1155956

Independent examiner's report to the Committee of Friends of Albella Boys Home, Darjeeling

I report on the accounts of the charity for the year ended 31st July 2016, which are set out on pages 6 and 7.

Respective responsibilities of Committee and examiner

The charity's Committee is responsible for the preparation of the accounts. The Committee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility:

- * to examine the accounts under section 145 of the 2011 Act;
- * to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- * to keep accounting records in accordance with section 130 of the 2011 Act; and
- * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jeremy Evans
Jeremy Evans FCA
5 Dunmow Hill
Fleet GU51 3AN

19 October 2016

Friends of Albella Boys Home, Darjeeling

Registered Charity No. 1155956

Statement of Assets and Liabilities as at 31st July 2016

	Restricted Funds £	Unrestricted Funds £	Total Funds £	31.7.15 £
Bank balances				
Halifax Fixed Saver 1 Year Account	6,591.83		6,591.83	5,947.17
Lloyds Business Investment Account	12,023.71	16,236.57	28,260.28	22,212.10
Lloyds Current (Treasurer's) Account	<u>881.87</u>	<u> </u>	<u>881.87</u>	<u>4,169.08</u>
Total bank balances	19,497.41	16,236.57	35,733.98	32,328.35
Add: Monetary asset				
Loan to the Principal (repaid October 2015)				3,000.00
Less: Monetary liability				
Pension provision for the Principal	<u>-6,591.83</u>	<u> </u>	<u>-6,591.83</u>	<u>-5,971.73</u>
Net assets at the year end	<u>12,905.58</u>	<u>16,236.57</u>	<u>29,142.15</u>	<u>29,356.62</u>

Notes:

1. Restricted Funds include all sums we receive that are for a specific purpose. These presently comprise Sponsorship monies for Albella's resident boys and for the education of non-resident girls, gifts to the Dolly Hamilton Fund in India, the Principal's pension fund, and all other gifts for a specified purpose. Unrestricted Funds include all sums received that can be used at the Committee's discretion for the general benefit of Albella Boys Home.
2. Included in the bank balances are sums received for sponsorship and for birthday and Christmas presents which have been, or will be, transferred to India after the accounting date. These include sums received in advance for future years' sponsorship amounting to £3,194.
3. Tax refunds due under the Gift Aid scheme claimed but not received until 1st August 2016 amounted to £1,897.71. Tax refunds not yet claimed at 31st July 2016 amounted to £252.88.
4. The sum of £520 has been provided for the pension of the Principal and added to his pension fund. The pension fund is represented by the balance on the Halifax Fixed Saver Account.
5. Funds held at 31st July 2016 still benefitted from the 50% increase in the income of the previous year.
6. Postage stamps previously bought but not used in the year amounted to £68.20.

For and on behalf of the Committee:

Hugh B Woodd

Date:.....17.10.16.....

Hugh Woodd - Hon. Treasurer

Friends of Albella Boys Home, Darjeeling

Registered Charity No. 1155956

Receipts and Payments Account for the year ended 31st July 2016

	Restricted Funds £	Unrestricted Funds £	Total Funds £	2014-15 £
Receipts				
Sponsorship	39,183.47		39,183.47	45,230.37
Education of girls in India	1,838.00		1,838.00	1,798.01
For Dolly Hamilton Fund	191.25		191.25	625.00
Gifts to pass on				4,600.00
General donations		4,343.89	4,343.89	5,248.48
Loan repayment		3,000.00	3,000.00	
Bank Interest	115.21		115.21	132.87
Total receipts	41,327.93	7,343.89	48,671.82	57,634.73
Payments				
Charitable				
Sponsorship India	38,873.19		38,873.19	40,000.00
Allowance for the Principal	3,047.00		3,047.00	4,930.00
Leavers' Gifts India	700.00		700.00	750.00
	42,620.19		42,620.19	45,680.00
Education of girls in India	2,136.47		2,136.47	3,044.33
To Dolly Hamilton Fund	321.25		321.25	480.00
Passing on gifts				4,701.44
Bank charges	45.00		45.00	
	45,122.91		45,122.91	53,905.77
Administrative				
Expenses		143.28	143.28	112.14
Total payments	45,122.91	143.28	45,266.19	54,017.91
Net excess/(deficit) of receipts over payments for the year	-3,794.98	7,200.61	3,405.63	3,616.82
Transferred between Funds				
Add: Balance brought forward	23,292.39	9,035.96	32,328.35	28,711.53
Net balance carried forward	19,497.41	16,236.57	35,733.98	32,328.35
Comprising:				
Sponsorship	9,696.18		9,696.18	
Education of girls in India	0.00		0.00	
Dolly Hamilton Fund	15.00		15.00	
Gifts to be passed on	0.00		0.00	
Payments in advance	3,194.40		3,194.40	
General		16,236.57	16,236.57	
Principal's pension fund	6,591.83		6,591.83	
	19,497.41	16,236.57	35,733.98	