



# THE JOE HOMAN CHARITY

Working name

**Paper Boat**

(A Company Limited by Guarantee)

*A world that unlocks the infinite potential of every child.*



## Director's Annual Report Unaudited Financial Statements For the Year Ended 5<sup>th</sup> April 2020

Company registration number: 02661333  
Charity registration number: 1006060

## **The Trustee's welcome and introduction to the 2019-20 Annual Report**

This report highlights the voyage we have been on with the children we support and work with in 2019/20. This has been a period of hope and uncertainty in equal measure. Many unprecedented challenges lay ahead of us, but we were determined to build on the foundations laid last year. In further strengthening our commitment to the de-institutionalisation of care, we have endorsed the UN General Assembly 2019 Resolution on the Rights of the Child which was adopted by all 193 Member states. We have also endorsed the Joint recommendations for the EU strategy on the rights of the child.

As we publish this report the COVID 19 pandemic has already spread to almost all parts of the world. The U.N. Secretary-General Antonio Guterres warned in April that the coronavirus pandemic is “a human crisis that is fast becoming a human rights crisis” that has seen “disproportionate effects on certain communities”, and for the communities we work in the effects of the coronavirus pandemic have been devastating. In response to this global challenge, we are actively working with our local partner CEDAR in launching a humanitarian response that has already reached more than 1000 children and their families. We would also like to thank everyone who contributed to and help raise funds for the relief effort. We are also very proud of the partnerships we have built with our delivery partners, government agencies and the local communities which is encapsulated in our values of Courage, Creativity and Collaboration.

In the previous reporting period, the financial auditor congratulated us on our strong stance on Safeguarding and we are pleased to report that we have continued to place Safeguarding at the heart of every aspect of our work. Our thanks go to Jim Dyson who has now officially joined the team as our Safeguarding Advisor.

A key milestone this year has been the rebranding of the charity and the testing of a new working name ‘Paper Boat’. Our refreshed branding and new website have attracted exactly the partners and supporters we need to take our work in marginalised communities forward, and therefore this year’s AGM is a landmark moment for the charity where we put to vote a special resolution to adopt Paper Boat as the new name of The Joe Homan Charity. For those who have journeyed with us over the past decades we offer this reminder of Joe’s words from his autobiography ‘I hope that my life’s work may continue to help with new initiatives’

In an ever-changing world, our new initiatives continue to reflect best practice as we work with local experts and grassroots community-based partners in hard-to-reach communities. We have invested in stronger partnerships this year and are dedicated to working with organisations that exceed due diligence requirements and demonstrate their commitment to evidence-based community programmes that put children at the centre.

We are pleased to report that in November we co-opted Tom Wilkinson to the Board, and we hope to add Debbie Stenner at this AGM, both Tom and Debbie bring valuable experience and perspectives. We would like to thank our Director Dr Kemal Shaheen and our Programmes and Communications Manager Joanne Bowen for their tireless commitment this year.

Looking forward to the challenges and opportunities that lie ahead in a post-COVID world, we are confident that in collaboration with others we can continue our journey towards a world that unlocks the infinite potential of every child, and we look forward to sharing this journey with you.

**Deborah Wetherall, Tom Wilkinson, Arun Chinnaraj, Justin Segrave-Daly**

**December 2020**

# **THE JOE HOMAN CHARITY**

## **CONTENTS**

Page

<b>Legal and Administrative Information</b>	<b>2</b>
<b>Report of the Trustees</b>	<b>3 - 29</b>
<b>Independent Examiners Report</b>	<b>30</b>
<b>Statement of Financial Activities</b>	<b>31</b>
<b>Balance Sheet</b>	<b>32</b>
<b>Notes forming part of the Financial Statements</b>	<b>33 – 41</b>

## **THE JOE HOMAN CHARITY**

### **Legal and Administrative Information**

Charity Name: The Joe Homan Charity

Charity Registration Number: 1006060

Company Registration Number: 2661333

Principal Office and Registered Address: Peterley House, Peterley Road,  
Oxford OX4 2TZ

The Trustees/Officers serving during the year and since the year end were as follows:

Mr J Bowman	Resigned October 2019
Mrs D Wetherall	
Mr A Chinnaraj	
Mr Justin Segrave-Daly	(Appointed October 2019)
Mr Thomas Wilkinson	(Co-opted February 2020)
Mr K J Shaheen	(Charity Director and Company Secretary)

### **Patrons**

Mr Patrick Milmo (resigned February 2020)  
Mr Chris Mullin (resigned February 2020)

### **Membership**

The Charity is registered with a maximum of 80 Members though the actual number may be lower than this, and the Trustees may from time to time register an increase of Members. The Trustees may from time to time nominate a person to be an Honorary Member.

None of the Members has any beneficial interest in the Charity. Every Member of the Charity undertakes to contribute to the assets of the Charity, in the event of the same being wound up, each Member guarantees to contribute to an amount not exceeding £1.

### **Professional Advisors**

Independent Mark Jackson FCA DChA

Examiner: Azets, Ruthlyn House, 90 Lincoln Road, Peterborough, PE1 2SP

Bankers: Barclays Bank PLC, Church Street, Peterborough, PE1 1EZ  
Virgin Money, 5 Church Street, Peterborough, PE1 1XB

**THE JOE HOMAN CHARITY**  
**Report of the Trustees for the year ended 5<sup>th</sup> April 2020**

The Trustees present their Report together with the Unaudited Financial Statements of the Charity for the year ended 5<sup>th</sup> April 2020.

**Structure, Governance and Management**

The Legal and Administrative Information set out at Page 2 forms part of this report. The Unaudited Financial Statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

The Joe Homan Charity is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. Charity number 1006060.

**The Council of Management**

The Directors of the Charitable Company (“the charity”) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The Trustees in office during the period and at the date of this report are set out on Page 1. The Articles require that one third of the Trustees retire in rotation and may offer themselves for re-election. The Members of the Charity attending the Annual General Meeting elect Trustees annually.

Trustees are recruited from the Charity Membership to ensure the Board is balanced and equipped to support the organisation. Most new Trustees are already familiar with the practical work of the charity, they may be offered further induction. All Trustees are given the opportunity of additional training where necessary.

As a Charity accountable to all our donors, we must meet the requirement that our resources are carefully managed, and our legal responsibilities met. We can only achieve our vision as an organisation through skilled and committed people.

Trustees hold ultimate legal responsibility for the Charity and collectively ensure delivery of our objectives, set our strategic direction, and uphold our beliefs as an organisation. The key responsibilities of the Trustees are:

- Development and review of the charity’s performance.
- Setting objectives for the fundraising, including approval of annual budgets.
- Approval of the Annual Report and Financial Statements.
- Identification of and management of risks.
- Appointment of Sub Committees and delegation of powers.
- Monitor compliance with both Company and Charity Law.

Trustees receive regular reports on all aspects of the work and meet formally at least 5 times a year. They delegate the main day to day decisions to the Charity Director (formerly the Charity Manager).

All Trustees give of their time freely and no Trustee remuneration was paid in the year.

## THE JOE HOMAN CHARITY

### **The Joe Homan Charity (registered working name “Paper Boat”)**

The Charity has more than 60 years’ experience of establishing learning opportunities for children at the margins in collaboration with local partners in India and beyond.

The Charity primarily operates in partnership with local NGO’s in Tamil Nadu, India. India is one of the most unequal countries in the world – with the top 1% of the population owning more than 58% of the wealth. Poverty impacts disproportionately on communities that have been most excluded from mainstream society. These communities are much more likely to experience extreme levels of poverty (in both rural and urban contexts) – with statistics suggesting that 43% of all poor people come from these highly marginalised groups. The children that The Charity work with are more likely than most to either have never been enrolled in formal schooling, or experience disproportionate pressure to drop out. More than 20,000 children from hard to reach and excluded communities in Tamil Nadu have been supported to access education and vocational skills programmes helping them to improve their opportunities in life and live free from child labour.

In February 2020 the Charity implemented a radical organizational renewal and transformation programme re-launching and re-branding as Paper Boat with a new vision, mission and purpose.

Paper Boat works with local experts and grassroots community-based partners in hard-to-reach communities to inspire and enable children to change their world. At the core of what we do are creative learning spaces called Children’s Hubs. Children’s Hubs are community-owned spaces where children come to learn and play after school – helping to reinforce and, most importantly, extend what they learn in school. We encourage the use of a variety of ‘creative entry points’ (such as film making, photography, youth-journalism, art and social drama) so that children at the margins can find and amplify their voice – and so that they can increase their confidence and range of skills.

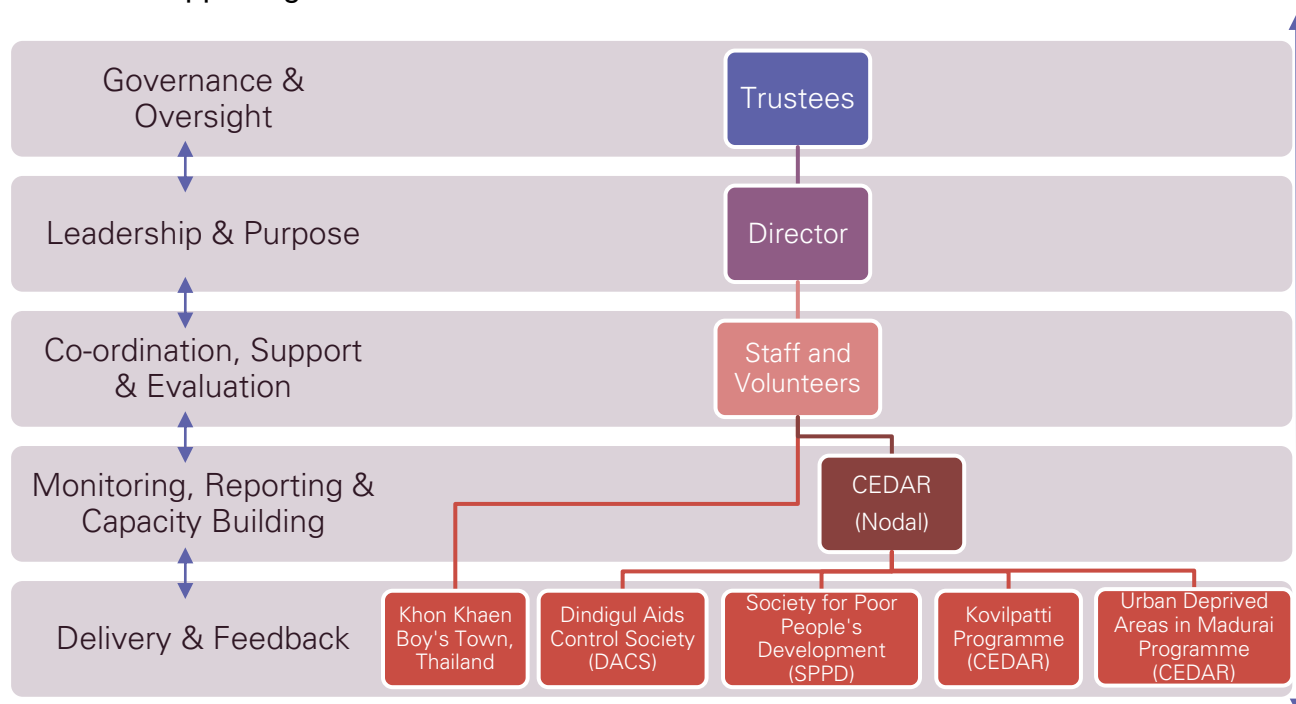
Historically the Charity has supported organisations that provide residential care. We are now publicly committed to moving beyond this model, and in September 2019 endorsed recommendations for the United Nations General Assembly to take a stronger stance in calling states to move beyond residential care where possible, these recommendations were unanimously adopted by all 193 UN member states in December 2019.

We continue to work with Khon Kaen Boy’s Town in Thailand with a view to support the organisation to responsibly move beyond a residential care model, and continue to support Dindigul Aids Control Society in India as a provider of essential last resort care.

## THE JOE HOMAN CHARITY

### Organisational Structure

The Charity is UK based with its Headquarters in Oxford, with a permanent Director and one other supporting member of staff.



Since January 2019 (previous financial year) our Indian partner Centre for Education Development Action and Research (CEDAR) has been a nodal agency providing a range of additional services including working with relevant statutory bodies and key stakeholders to ensure that all Charity partners meet statutory obligations (such as essential requirements under child protection and safeguarding laws); project monitoring and evaluation and support for building partner capacity in vital areas including leadership, strategy development, governance and fundraising.

The nodal arrangement is subject to a partnership agreement which is under regular review. In 2019 CEDAR provided an on the ground role in ensuring the recommendations of the 2018 Child Protection and Safeguarding Audit were implemented, and that statutory bodies were involved as required. They continue to provide regular updates, ensuring that all partner projects meet those standards and conduct annual reviews to assess partners against due diligence requirements as set out by Paper Boat's policies and procedures.



# THE JOE HOMAN CHARITY

## Operating Model/Value Proposition



During the 2019-2020 period the Charity, as part of the wider process of transformation, reassessed how we work. We developed the operating model to ensure that we keep the children and creative learning spaces at the centre of all we do. We bring together diverse stakeholders who each contribute specialist skills and resources to help us achieve our vision, mission and purpose.

## Vision, Mission and Objectives

**Our vision:** A world that unlocks the infinite potential of every child.

**Our mission:** To establish playful and creative learning spaces at the heart of communities through innovative partnerships.

**Our purpose:** To listen to young people – inspiring and enabling them to change their world.

**Our values:** Courage: child-centred; Creativity: innovative action; Collaboration: stronger together



## THE JOE HOMAN CHARITY

**Our approach and strategy** are informed by the following principles:

- We meet children's needs where they are, helping to build resilient communities and families
- We have the flexibility and expertise to work with the people and communities where the need is greatest
- We collaborate with the best local partners where problem solving for a better world is a shared responsibility
- We translate specialist knowledge and groundbreaking thinking into community participation and grassroots project delivery
- We accommodate and set best practice – our work can be replicated and taken to scale
- We offer exceptional value for money and can prove it

So that...

- Vulnerable children are brought up in loving families and caring communities
- The most vulnerable children have access to learning that does not just increase their knowledge but feeds their imagination
- The most vulnerable children understand their rights and we help to amplify the quietest voices
- Supporters can directly invest in children's ideas and creative solutions and children at the margins can celebrate and achieve real change within their own communities

Following on from the strategy renewal process with Caplor Horizons (as highlighted in the 2018/2019 Annual Report) we have identified three main strategic focus areas for the 2018-2021 period.

**Our strategic focus areas** are:

1) *Creative Learning Spaces for Children*: Utilising available tools, resources and approaches to inspire confidence and enable children to bring creative solutions into their world. Training local leaders to adapt and deliver creative learning programmes in hubs across Tamil Nadu.

2) *Stronger Child-Centric Communities*: Taking affirmative action to promote child rights through our commitment to de-institutionalisation. Working with partner organisations to support families, communities, and children.

3) *Innovative pathways and partnerships*: Enabling direct investment in children's ideas. Translating specialist knowledge and groundbreaking thinking with grassroots project delivery.

Towards setting objectives within these strategic focus areas, we developed an operational plan with five goals:

## THE JOE HOMAN CHARITY

- Goal 1: Stronger in-country partnerships
- Goal 2: Effective communication
- Goal 3: Develop stronger operational model
- Goal 4: Diversify and strengthen funding streams
- Goal 5: New strategic partnerships

The objects and powers of the charity are laid down by its Memorandum and Articles of Association.

### **Progress toward focus areas and goals**

In July 2019 the Council of Management agreed an investment package for calendar years 2019-2020 of £132,000 in two business critical areas:

- Firstly, deepening a strategic partnership with Caplor Horizons (£30,000 investment) to meet three key objectives: strengthening the organisational effectiveness and fundraising capacity of JHC UK; building the capacity of our partnerships and programmes in India; rebranding.
- Secondly, bolstering our programmes in India by galvanising a network of 29 children's hubs for more than a thousand socially excluded children (an investment of £102,000 across three nodal partners):
  - £29,411 to Dindigul AIDs Control Society (DACS)
  - £11,853 to Society for Poor People's Development (SPPD)
  - £17,365 to CEDAR nodal agency
  - £23,164 to CEDAR's Kovilpatti project
  - £20,531 to CEDAR's Urban Deprived Areas project in Madurai

Progress was hindered in some areas as all schools, hubs and offices in Tamil Nadu were closed in March due to the COVID-19 coronavirus pandemic.

Some highlights against the five goals noted above include:

### **Goal 1: Stronger in-country partnerships**

#### *Strand 1 – galvanising children's hub model (community-based learning spaces)*

- Resourced and staffed 12 children's hubs in Kovilpatti, 5 children's hubs in Madurai (urban deprived areas), 2 children's hubs at specialist government centres for children who've dropped out of education, and 10 children's hubs in Tiruchchirappalli (Q1 and Q2) reaching more than a thousand children.
- Resourced the establishment and inauguration of 3 new children's hubs in urban deprived areas of Madurai during the financial year.
- Two strategy building and capacity developing week-long workshops conducted in Madurai for all partners in India, involving five expert advisors from Caplor Horizons alongside Paper Boat staff and trustees.

### **THE JOE HOMAN CHARITY**

- Aug 2019; November 2019; March 2020 (postponed due to COVID-19 travel restrictions).
- Outputs include
  - Revised and refreshed strategy documents for partners
  - Short film directed and shot by former BBC world service journalist Gareth Jones
  - Advice and guidance for creative leads in partner organisations and children and youth from the community around film-making (Gareth Jones)
  - Strategy developed for an advocacy network across Tamil Nadu around child rights
  - Training in organisational effectiveness and leadership development
  - Improved feedback mechanisms between field staff and management
  - Training in brand development and marketing communications
  - Facilitated shared learning between partner organisations

#### *Strand 2 – beyond institutional care*

The Charity is now firmly committed to programmes, projects and partnerships that recognise the need to move beyond residential care and unnecessary family-child separation by focusing on community-based solutions to challenging poverty and inequality.

During this reporting period:

- In September 2019, the Charity joined a coalition of 256 organisations, agencies and networks (including Save the Children, Hope and Homes for Children, and Lumos) endorsing recommendations for the United Nations General Assembly to commit to strengthening children's care in their families. Recommendations included preventing unnecessary family-child separation by addressing its root causes, putting an end to child institutionalisation by progressively replacing it with family and community-based care, and addressing some of the drivers supporting it, including orphanage volunteering. This Resolution on the Rights of the Child was formally adopted by all 193 UN Member States (including the UK, India, and Thailand) on 18<sup>th</sup> December 2019.
- All partners not providing 'last resort' residential care and failing to meet the minimum requirements stipulated by the Juvenile Justice Act of India (2017) were supported with advice, guidance, recommendations, and signposting to expert organisations.
- Regular communications with supporters, donors and partners underscoring this strategic focus alongside empirical evidence and peer-reviewed literature were distributed through detailed supporter mailings (December 2019 – March 2020); face to face meetings (May 2019, August 2019, November 2019); and emails, phone and e-newsletters.

## **THE JOE HOMAN CHARITY**

- Initiated a programme audit in Thailand in support of moving beyond residential care and child sponsorship, and towards strengthening child protection and safeguarding policies and procedures. Substantial progress against this goal has been made outside the reporting period but COVID 19 has resulted in delays – including delays to a planned programme visit by a staff-trustee team and Jim Dyson.
- Three partnerships continually failing to meet minimum legal requirements in India ended and statutory bodies were informed (see below). In September 2020 the National Commission for the Protection of Child Rights (India's apex child rights body) mandated all residential care providers to rehabilitate all children not eligible for 'last resort' institutional care back into families and communities – requiring them to work with the statutory bodies (Child Welfare Committees, Collectors and District Child Protection Units). This underpins the Charity's strategic focus to move beyond institutional care.

### **Goal 2: Effective communication**

- Initiated a rebranding process which involved: developing a rebranding and communications strategy, a workshop involving all staff and trustees with a marketing expert from Caplor Horizons; development and testing of new name, new logo, brand character, branding guidelines, and key messaging - including a 12 week launch series of "Waypoint" inviting feedback and input from members and supporters.
- Relaunched as Paper Boat (working name) in March 2020
- In February 2020 regular e-newsletter (Waypoint) launched reaching approximately 300 people
- Established new social media accounts on major platforms (Facebook, LinkedIn, Twitter and Instagram) in January 2020
- Began development on a new website (launched in July 2020)
- Upgraded the quarterly partner reporting framework including new section on safeguarding in line with our policies and guiding principles
- Detailed and evidence-based information package to all regular donors communicating changes to the Charity's way of working and partnerships (December 2019-February 2020)

### **Goal 3: Develop stronger operating model**

- Model developed during rebranding process
- Relationships, positions, and individuals sought to strengthen each sphere defined
- Developed literature packs and visual resources to invite collaboration with all key stakeholders in our operating model

## **THE JOE HOMAN CHARITY**

### **Goal 4: Diversify and strengthen funding streams**

- Research for funding pipeline identifying 50 potential trusts and foundations, with mechanisms developed to shortlist and prioritise approaches.
- Draft case for support (trusts and foundations application template) developed for current and proposed projects in India, however in responding to COVID 19 our strategy for which trusts to target and request support from needed to change.
- Development of a fundraising strategy with support from Nicola Baker (Caplor Horizons)

### **Goal 5: New strategic partnerships**

- Convened founding members of Paper Boat's Strategic Education Community
- During this reporting period began exploring new projects and partnerships with international social enterprise Reos Partners towards strengthening children's confidence and ability to develop complex problem-solving skills and engage in change processes on matters that affect their lives, their communities and their futures.
- Advice, guidance and support from Hope and Homes for Children pertaining to de-institutionalisation and ending unnecessary family-child separation. This included an opportunity for CEDAR Director Dr Chinnaraj to present at a roundtable conference in Delhi.

### **Strengthening Child Protection and Safeguarding – building on foundations laid in 2018/19:**

In the previous financial period, we highlighted the findings of the Child Protection and Safeguarding audit carried out by independent safeguarding expert Jim Dyson, and the steps taken to engage partners to work towards compliance with the minimum standards set out in local legislation. As part of this process, we regularly engaged with the Charity Commission of England and Wales, including filing three serious incident reports and a detailed action plan of the steps taken by Trustees to mitigate risks and strengthen child protection and safeguarding practices. The charity made remarkable progress in reviewing and strengthening child protection policies and procedures across UK operations and partnerships. This included the child protection audit (UK and India), revision of safeguarding policy, revision of CEDAR safeguarding policy, and safeguarding training for staff, trustees, and CEDAR (in their capacity as a nodal agency). A designated safeguarding lead was appointed in both the UK and India.

During this reporting period (April 2019 – April 2020) we took the following steps:

- Ensured that our supporters and donors were kept regularly updated about safeguarding actions and progress. This included:
  - A Supporters/Members Meeting in May 2019 during which Jim, staff and Trustees presented concerns, mitigating action, and evidence to corroborate the firm stance the Charity has taken on safeguarding and child protection. This included highlighting the need to end partnerships

## **THE JOE HOMAN CHARITY**

that were not operating legally by failing to meet minimum local standards and requirements.

- Detailed supporter communications (e-mail and post) to update donors and supporters on steps taken with residential care partners, highlighting international best practice and current legislative frameworks, and addressing concerns and frequently asked questions. All key supporter communications have been shared with the Charity Commission.
- In May 2019, the Charity Commission informed us that they were satisfied with the actions the Charity had taken, stating *“Based on the information you have provided (in the emails and in our subsequent telephone conversation today), which we assume is a full and frank disclosure of the relevant facts, you have assured us at this stage that the trustees are dealing with the matter appropriately and responsibly”*.
- Refresher safeguarding training delivered to Trustees and UK and India staff in March 2020.
- Continued to improve safeguarding referral procedures in India and the UK.
- Supported our nodal partners CEDAR to utilise local experts and develop and deliver safeguarding training sessions to field staff in their local language.
- Began a safeguarding assessment of Khon Kaen Boy's Town (Thailand) with support from Hope and Homes for Children Asia Regional Director Tessa Boudrie and safeguarding expert Jim Dyson.
- CEDAR continued to work with DACS to respond to recommendations within the safeguarding audit report. Paper Boat provided additional funding to DACS to purchase essential equipment.
- Jim Dyson was appointed as a voluntary safeguarding advisor, offering his expertise on a pro bono basis.
- Formally terminated three partnerships where there was continued failure to respond to recommendations in the safeguarding audit report (2018), and continued non-compliance with minimum legal requirements as set out in the Juvenile Justice Act of India (2017).

## **Fundraising and Grant Making**

### **Fundraising Strategy**

Our fundraising strategic intent is.

- To grow a robust, diverse, and sustainable income base.
- To foster meaningful, prosperous, and lasting relationships with our supporters.

In April 2020 we began work on a fundraising strategy which identifies the following focus areas:

1. Nurture existing supporter relationships
2. Create the conditions for growth
3. Developing new partnerships with visionary donors

## THE JOE HOMAN CHARITY

To nurture existing supporter relationships, we:

- Sent detailed communications about changes to the way supporters can donate, highlighting new models for regular giving.
- Improved regular communications through Waypoint (e-newsletter), social media, and developing a new website.
- Communicated with existing supporters, many of whom have long term connections to the charity, about the ways in which current programmes of work connect with the founding vision and values of the Charity.

To create the conditions for growth we:

- Developed a clear, compelling proposition (case for support) describing our work to potential supporters and funders.
- Began developing a 'suite' of fundraising information, towards quickly responding to potential opportunities and describe different elements of our work, to suit funders' priorities.
- Revised reserve policy from £250,000 to a corridor of £70,000 - £90,000 (reflecting 3 to 6 month wind down costs) enabling us to invest in partner and programme growth as set out above demonstrating to potential donors responsible financial governance.
- Began a review process of governing documents towards updating charitable objects and bringing Articles of Association in line with current best practice.
- Rebranding (as outlined in *Progress toward focus areas and goals*)

To develop new partnerships with visionary donors we:

- Began to explore opportunities for new programmes and partnerships, that could lead to larger joint funding proposals and new strategic funding partnerships.
- Began collaborating with international social enterprise Reos Partners drafting concept notes and proposals for future work together.
- Developed literature packs and visual resources to invite interest from and collaboration with visionary donors.

### Grant Making

The charity has established its grant making policy to achieve its objectives for the public benefit to improve the lives of children and communities overseas. Applications for funding are carefully assessed and subsequently regular written reports are received, and visits made to supported projects to allow the Charity to monitor the results. The Charity receives from each supported NGO an Annual Report and Audited Accounts. Details of progress on the projects funded are communicated to donors at our Annual General Meeting, through our electronic newsletter, website, social media and personal correspondence.



## THE JOE HOMAN CHARITY

### **Principal Partners**

During the reporting period funds were disbursed to four partner organisations:

- 1) The Centre for Education Development Action and Research (CEDAR)
- 2) Dindigul AIDS Control Society
- 3) Society for Poor People Development
- 4) The Youth Development Association of Khon Kaen (Boys Town) Thailand.

During the reporting period funds continued to be withheld from noncompliant organisations, and we ceased partnership with three partner organisations:

- 1) The Boys Town Society (BTS) – South India.
- 2) Inba Seva Sangam (ISS) – South India.
- 3) Madurai Sevashram Girls Home (MSGH) – South India.

### **Centre for Education, Development Action and Research (CEDAR)**

**CEDAR (Centre for Education, Development Action and Research):** Our partner for the last twenty years, CEDAR (Centre for Education, Development Action and Research) is an NGO support organisation based in Madurai assisting projects throughout Tamil Nadu. During the last financial year JHC has invested to strengthen and extend our partnership with CEDAR since they are the partner organisation most closely aligned with our core vision, values and purpose and with the necessary skills, expertise and capacity to help us deliver on our strategic objectives going forward. CEDAR now serves as our nodal agency and provide arms-length coordination, monitoring and evaluation of our programmes and partnerships in India.

### **Nodal**

In their capacity as a nodal agency in India for the Charity, during the reporting period April 2019-April 2020 CEDAR:

- Advocated on our behalf with statutory bodies regarding partner organisations that failed to meet requisite standards (reported under relevant partner sections).
- Carried out quarterly visits to report on projects and partner organisations.
- Hosted multi-partner capacity building workshops.
- Continued to support partner organisations to strengthen safeguarding actions plans and procedures.
- Identified other NGOs, civil society actors, communities, state agencies and other stake holders committed to the cause of protecting and upholding the rights of children, and convened initial meetings of a Next Generation Network with founding organisations around the issue of widening the scope of influence and building communities where every child is protected.
- Dispersed funds to partner organisations.
- Co-ordinated comprehensive financial due diligence process including a full audit of all Paper Boat partners (including CEDAR) by an independent auditor. Nb. Not all partners agreed to take part (reported under relevant partner section).

### **THE JOE HOMAN CHARITY**

- Supported all partner organisations to develop evidence-based project proposals, realistic budgets, and identified areas where capacity support was required. For example, enabling SPPD to establish Child Right Monitoring Committees (CRMCs), and Parents Collectives (PCs) to support their evening tuition centres.
- Worked with Paper Boat to identify local and international funding opportunities for partners.

### **CEDAR Programmes**

CEDAR's Children's Hubs are child-centred community owned spaces that utilise creative learning to equip young people with the skills, experience and personal qualities needed for creative problem solving and leading change in their communities. Children's Hubs are set up in the most socio-economically deprived communities. Facilitators from the local community are trained so that they can support young people develop essential learning skills that are foundational for creative problem solving – such as curiosity, imagination, open mindedness and courage (self-belief). In Children's Hubs young people participate in a range of activities that help to nurture these skills – art, sculpture, music, drama, storytelling, filmmaking and photography are all used to stimulate creativity and imagination. Many young people, particularly those on the margins, do not have an opportunity to access these kind of learning experiences in formal school settings.

Trusted local community facilitators work with CEDAR staff, schools and local authorities to raise awareness and signpost to hubs.

In total CEDAR operated 19 Children's Hubs in 2019-2020 reaching 788 children from marginalised communities.

During the reporting period all facilitators, along with CEDAR staff and parents were provided training on topics such as: creatively engaging children; communicating from the field; story telling as performing art; safeguarding against sexual abuse; and child rights.

### **Community Action for Total Quality Education (Kovilpatti Area)**

Children's Hubs have been operating in Kovilpatti for approximately 20 years. During the reporting period there were 12 Children's Hubs in the region which provided creative learning opportunities for 481 children. Each Children's Hub caters for between 35-40 children from socio-economically deprived backgrounds.

Some activity highlights from the reporting period (further details can be found in CEDAR's comprehensive Annual Report, which will be available on Paper Boat's website):

- Five art camps which are organized centrally in a different village each time where children from other villages congregate attended by 407 children. Children can choose from a wide range of artistic activities led by senior artists and creative leads, such as theatre, folk performances and singing, creative photography, and art.
- After school sessions for two hours Monday-Friday delivering a range of support programmes to bolster and extend education, including support with homework and storytelling sessions.

### **THE JOE HOMAN CHARITY**

- Children's Collectives met once a month to discuss issues directly affecting them. These collectives involve any children who want to be involved from the local village and provide an opportunity for them to engage with the village assembly to present issues and send representatives to meet with children from other villages' collectives.
- Parents collectives (voluntary association of parents in each village) meet once a month to discuss issues relating to their children, receive training and work alongside CEDAR staff and facilitators to support the children.
- Child rights monitoring committees are community platforms consisting of parents, young people, local leaders and teachers, set up by CEDAR to monitor and advocate for children's rights and safeguarding in the community. In the Kovilpatti area, this arrangement is particularly helpful in preventing child marriages, occurrence of child labour, and school dropouts.

### **Project for Articulating Agency in Children, Youth and Women (in Urban Deprived Areas of Madurai)**

Children's Hubs have only been operating in Madurai for past two years with a new hub added during this financial period. During the reporting period there were 5 Children's Hubs in the region which provided creative learning opportunities for 175 children. Each Children's Hub caters for up to 40 children from socio-economically deprived backgrounds.

Some activity highlights from the reporting period (further details can be found in CEDAR's comprehensive Annual Report, which will be available on Paper Boat's website):

- Two art camps which are organized centrally in a different village each time where children from other villages congregate attended by 123 children. Children can choose from a wide range of artistic activities led by senior artists and creative leads, such as theatre, folk performances and singing, creative photography, and art.
- After school sessions for two hours Monday-Friday delivering a range of support programmes to bolster and extend education, including support with homework and storytelling sessions.
- Madurai Children's Festival brought together over 200 children from the five urban deprived areas within Madurai and child representatives from Kovilpatti. Children, supported by CEDAR staff, planned, organized and led a grand public show of their creative projects including performances and exhibitions of their work.

## THE JOE HOMAN CHARITY

### Joint Initiative – Kovilpatti and Madurai regions

**Engal Kural magazine:** Youth journalism is a core component of CEDAR's approach. In February 2020, the first edition of the children's magazine *Engal Kural* (Our Voice) was published, including contributions from children across the hubs. Children from all hubs were encouraged to submit poems, short stories, artwork, photographs, interviews and comments. An editorial team of 20 children, received training and support to lead the process. *Engal Kural* is available on our website (in Tamil), and the introduction from the editorial team is translated below.

*Truly speaking it is not our voice, but the noise you make about us children that fall on our ears. So much is talked about our safety, our rights, our education, our future, and our health- at home, at school, in the media, in the legislature, even in the United Nations. Plans and schemes too are made. Yet we are not free from suffocation. "Unless you become either a doctor or an engineer you don't have a future" says a loud voice. "If you don't take that highest grade you are not worthy of being a child" another lament you hear. Every day we carry a sack load of homework from the school. By the time we finish them, the morning arrives! With whom to talk? With whom to laugh with? And with whom to share our dreams? Along with children we invite you adults, to read our magazine. From now on let our voice ring in your ears.*

(First Editorial- Translated from Tamil)

### (SPPD) Society for Poor People's Development:

Society for Poor People's Development (SPPD) have been a partner since 2005 and run various welfare schemes and development projects to improve the quality of life of families in Tiruchchirappalli District. During this reporting period the Charity provided funding in support of their Education Study Centres in rural villages.

During the reporting period there were 10 Evening Study Centres (Children's Hubs) in the region which provided supplementary education for 350 children.

SPPD have benefited from capacity building support from the nodal agency (CEDAR) to 'upgrade' their Education Study Centre model – through the creation of new community structures and forums that enhance children's agency and voice including Children's Collectives, Parent's Collectives and Child Rights Monitoring Committees. Through funding and skill sharing amongst partners in India, and workshops facilitated by advisors brought in through the Caplor Horizons network, we supported SPPD to strengthen their approach.

Some activity highlights from Q1 of the reporting period (April – June 2019):

- During the reporting period parents, tutors and community members were provided training on child rights and child safeguarding perspectives.
- Children's Collectives set up for each centre providing a space for children to share their views, with the intention of holding monthly meetings once more established. In June 2019 five Children's Collectives met.
- All ten tutors were given demonstrations to teach them about seeds, germination, and how to encourage children to grow their own kitchen gardens - improving child nutrition, household food security and children confidence in their own

### **THE JOE HOMAN CHARITY**

abilities and self-sufficiency. Seeds were given to 322 students containing a variety of different vegetables.

- 966 packs of peanut brittle were distributed to children in the centres, and stationary sent to hubs.

SPPD had highlighted their intention to develop programme monitoring strategies in consultation with CEDAR in their capacity as a nodal agency, in order to, strengthen areas where the need for capacity support was identified. However, in November 2019, despite repeated attempts to engage SPPD, they did not participate in the independent financial audit required as part of the partnership arrangement and essential for meeting due diligence requirements as stipulated by the Charity Commission of England and Wales.

Both Trustees and CEDAR as the nodal agency resolved that future funding could only be sent once the outstanding financial audit had taken place and the Q2 programme report received. There has been no response to these requests since December 2019. As such no funding was distributed for the Q3 and Q4 periods of the financial year April 2019 to April 2020.

CEDAR wrote to SPPD multiple times, with the last communication in April 2020, and JHC/Paper Boat's Director has written as recently as 2<sup>nd</sup> December 2020. If this cannot be resolved during the next financial year the partnership will have to be terminated.

### **Dindigul AIDS Control Society (DACS):**

Dindigul AIDS Control Society has been a project partner for 13 years. During the previous financial period we increased our funding to them sixfold and continued that level of commitment for this reporting period. DACS provide a home and life-saving medical and nutritional support for children living with and affected by HIV/AIDS. In January 2019 DACS joined the nodal partnership and has benefited from capacity building and programme development support over this reporting period. Unlike other NGO's, DACS meets the Indian government criteria as a last resort residential care provider. This is because the children are either orphans or have been abandoned by their families and have complex medicals needs that cannot be met in regular foster care environments.

As of March 31st, 2020, DACS was supporting 39 children (25 girls + 14 boys).

DACS Strategy for 2019-2020:

- To provide residential care that would ensure quality health and nutritional support to HIV infected children that would ensure zero mortality on a sustainable basis
- To further strengthen individual child's survival capabilities by providing appropriate education, social and vocational skills
- To reorganize care and support in the light of new safeguarding standards proposed by Jim Dyson and in terms of JJ Act
- To work towards sustainability of DACS as a care and support organization for HIV infected children

## THE JOE HOMAN CHARITY

Towards this strategy some of the highlights from the reporting period include:

- No child deaths during the reporting period
- Recruitment of two staff members with professional qualifications to support child welfare.
- DACS was issued with a “Certificate of Recognition of Fit Facility” by the Government of Tamil Nadu. This not only recognises the high standards of care provided, but also enables them to access an additional level of government support. It is not easy for organisations to meet these requirements and bears testimony to DACS’ exceptional work.
- Continued work to implement recommendations of the child protection and safeguarding audit to exceed minimum legal requirements.
- DACS mobilised almost 50% of total funding requirement from local sources, and more in kind.

### **“Rotary Youth Development Association of Khon Kaen (Boys Town) – Thailand:**

This residential project assisted 27 youngsters from the North East Province of Thailand through Secondary and Tertiary education during this reporting period. The project is managed by Members of the Rotary Club of Khon Kaen. This charity has not been able to raise sufficient restricted funding for this project and has been supplementing programme costs from unrestricted funding and the outstanding legacy commitment from Joe Homan. This is not sustainable in the long run and the Charity has been reviewing partnership and funding models.

Trustees remain resolved that our project partnership in Thailand is subject to the same rigorous scrutiny and monitoring vis-à-vis child protection policies and standards as partners in India.

In September 2019 we began a safeguarding assessment of Khon Kaen Boy’s Town (Thailand) with support from Hope and Homes for Children Asia Regional Director Tessa Boudrie and safeguarding expert Jim Dyson. In December we wrote to the Director requesting preliminary information in relation to the legal requirements set out in the Thailand’s Child Protection Act of 2003 and children currently in the care of Khon Kaen Boy’s Town. This was designed to capture a baseline from which to work and identify areas of strength or important gaps which we could help KK Boys Town to address and build on.

A project visit was planned for July 2020 and provisional dates agreed for Jim Dyson and staff and trustees of the Charity to conduct a more thorough safeguarding audit and to discuss: the vision for the future of Khon Kaen Boy’s Town; challenges and opportunities for putting children first; sustainable funding and fundraising; and ensuring best practice and due diligence. In March the COVID 19 coronavirus pandemic and international travel restrictions delayed plans.

Outside this reporting period the Charity has been able to engage local Thai NGO One Sky Foundation and the Alternative Care Thailand network to conduct a preliminary visit in support of this process, more details will be provided in next year’s annual report.

## **THE JOE HOMAN CHARITY**

### ***Discontinued partnerships***

In the previous financial year, the Charity reported that it was withholding funds to three historical partner organisations that had failed to respond to the recommendations made in an independent child protection and safeguarding audit and were failing to meet minimum legal requirements.

During this reporting period funds continued to be withheld from noncompliant organisations, and we ceased partnership with all three partner organisations:

- 1) The Boys Town Society (BTS) – South India.
- 2) Inba Seva Sangam (ISS) – South India.
- 3) Madurai Sevashram Girls Home (MSGH) – South India.

Due to ongoing safeguarding concerns the Charity discontinued sponsorship of children and ended the partnership arrangement with ISS, MSGH and BTS for the following reasons:

- The safeguarding and child protection audit conducted in November 2018 revealed significant failings across all three partners and corroborated issues that had already been picked up by local authorities, such as the Child Welfare Committee.
- All three organisations failed to meet their minimum legal responsibilities under the Juvenile Justice Act of India which obligated us to withhold funding per advice and guidance from the Charity Commission of England and Wales.
- All partners were given more than a year to work with us to address these issues. They were offered support from child rights and safeguarding experts. This was not taken seriously with partners failing to share recommendations and findings from the safeguarding audit with their governance and leadership teams. In more than one instance partners refused a financial audit as part of the due diligence required by the Charity Commission.

### **The Boy's Town Society (BTS)**

Specific issues from 2019-2020 relating to Boy's Town Society include:

- BTS closed five towns without informing either JHC or the relevant authorities including the Child Welfare Committee (CWC) and District Child Protection Unit (DCPU).
- BTS have failed to provide the CWC with the appropriate discharge notices relating to children affected by these closures.
- Boy's Town Society have refused to provide us with any information about children currently in their care despite repeated requests from the Charity and our nodal partner CEDAR.
- BTS also refused a financial audit as part of the due diligence required by the Charity Commission.
- BTS came under investigation by the Child Welfare Committee in India on a number of counts including: whether they are fit to provide residential care; whether necessary measures have been taken following the preventable death of



### **THE JOE HOMAN CHARITY**

a child in their care; and the whereabouts and welfare of children who have left their care following the closure of towns.

- Through CEDAR we continued to work with the authorities. We provided the CWC and DCPU with the most up to date sponsorship lists available and requested their assistance to identify the current status of these children on a case by case basis.
- A group of BTS alumni presented a case at a public hearing in Tamil Nadu on the 21<sup>st</sup> June 2019 to the National Commission for Protection of the Rights of Children (NCPCR). This case highlighted serious safeguarding concerns that were also picked up in our child protection and safeguarding audit.
- On the 27<sup>th</sup> June 2019 the Charity Director wrote to the Chair of the Madurai District Child Welfare Committee (The Statutory Authority in India under JJ Act) stating that we could no longer continue to work in partnership with the Boys Town Society and highlighting the Charity's commitment to provide human and financial resources for the purposes of protecting these children and ensuring their welfare. This communication was in line with advice from the Charity Commission of England and Wales.
- In January and February 2020, we continued to seek answers from and work with relevant local authorities including the Child Welfare Committees and District Magistrates in Madurai and Dindigul. This process has been hampered by the onset of COVID 19 and lockdown measures in India. This matter has now been superseded by an order from the National Commission for the Protection of Child Rights on 26<sup>th</sup> September 2020 mandating all child-care institutions in Tamil Nadu to rehabilitate children not requiring 'last resort' institutional care back into their families and communities. Local authorities (District Magistrates, Child Welfare Committees and District Child Protection Units) have been instructed to work with child-care institutions to see that this happens before 5<sup>th</sup> January 2021.
- Supporters were informed in February 2020.

### **Inba Seva Sangam (ISS)**

Specific issues from 2019-2020 relating to Inba Seva Sangam include:

- ISS refused to sign the partnership agreement which would have facilitated in-country oversight, monitoring and due diligence. As a result, ensuring accountable and transparent partnership in line with Charity Commission guidance was not possible.
- In September 2019, a number of concerns relating to compliance with the Juvenile Justice Act following on from our child protection and safeguarding report were raised. These included: how ISS were registered (concerns that legal child welfare requirements were being purposefully evaded by redefining the site as a 'hostel' attached to a fee-paying private school rather than a 'home' for children in need); compliance with Child welfare Committee guidelines for admitting children into residential care; and inspection reports required by the statutory bodies. These concerns were never satisfactorily addressed either in writing or during a field visit by the Charity Programmes Manager and CEDAR.

### **THE JOE HOMAN CHARITY**

- In November, ISS leadership were offered a choice between ongoing support from the Charity if they committed to meet legal standards and UN guidelines, or working with our nodal partners to form an exit agreement through which we would release funds only if their use was to in the first instance meet the minimum legal requirements as set out in the Juvenile Justice Act of India.
- ISS chose to discontinue the partnership arrangement, but were unwilling to work with our nodal partners to meet those minimum requirements.
- In January and then again in February 2020 we wrote to ISS outlining the steps that we would take:
  - informing the District Collector, CWC and DCPU of the mutual decision to terminate this partnership;
  - providing an explanation for this and sharing the relevant documents underpinning this course of action – including the child protection audit report written by Jim Dyson;
  - taking advice and guidance from the relevant statutory authorities and cooperating with them to ensure that neither the 27 children who had already left ISS nor the 32 who were still resident at ISS were detrimentally impacted by the termination of this partnership;
  - continuing to liaise with ISS, the DCPU and CWC through our nodal partner CEDAR during this transition period.
- CEDAR has communicated with the relevant authorities to this effect (the District Magistrate on 12/2/20) and continued to pursue these steps until COVID and lock down in India substantially hampered further progress. This matter has now been superseded by an order from the National Commission for the Protection of Child Rights on 26<sup>th</sup> September 2020 mandating all childcare institutions in Tamil Nadu to rehabilitate children not requiring 'last resort' institutional care back in to their families and communities. Local authorities (District Magistrates, Child Welfare Committees and District Child Protection Units have been instructed to work with child care institutions to see that this happens before 5<sup>th</sup> January 2021.
- Supporters were informed in December 2019

### **Madurai Sevashram Girl's Home (MSGH)**

Specific issues from 2019-2020 relating to Madurai Sevashram Girl's Home include:

- For more than six months the findings and recommendations of the audit report had not been shared with the governing board
- Despite repeated offers to support MSGH develop a realistic safeguarding action plan and for funding to this end, this support was not taken up, and MSGH had no plans to meet basic legal minimum requirements set out in local legislation. In violation of the Indian Juvenile Justice Act (JJA) children did not have mattresses to sleep on at night, and the meals provided failed to meet the basic nutritional guidelines.
- Concerns about child nutrition had also been raised by the Madurai District Child Protection Unit.
- In August 2019 Charity Trustees and staff met with MSGH and explained that we could not continue to work with them if they were not compliant with the Juvenile Justice Act. They were offered a choice between ongoing support from the Charity if they committed to develop a safeguarding plan ensuring they met legal

### **THE JOE HOMAN CHARITY**

standards (including provision of residential care as a last resort only) or working with our nodal partners to form an exit agreement through which we would release funds only if their use was to, in the first instance, meet the minimum legal requirements as set out in the Juvenile Justice Act of India. MSGH representatives confirmed they would not make commitments or plans to meet safeguarding requirements, and as such Trustees and staff formally notified MSGH that JHC would therefore be ending the relationship and starting the process of determining a responsible withdrawal plan.

- In November 2019, MSGH wrote again expressing that they would not meet the requirement of residential care as a last resort, as stipulated any the Juvenile Justice Act, and refused to accept that other minimum legal safeguarding requirements as stipulated by the JJA (including provision of mattresses and nutritional meals) should be met.
- MSGH also refused a financial audit as part of the due diligence required by the Charity Commission of England and Wales.
- CEDAR has communicated with the relevant authorities to this effect (the Child Welfare Committee on 7/2/20) and continued to pursue these steps until COVID and lock down in India substantially hampered further progress. This matter has now been superseded by an order from the National Commission for the Protection of Child Rights on 26<sup>th</sup> September 2020 mandating all childcare institutions in Tamil Nadu to rehabilitate children not requiring 'last resort' institutional care back in to their families and communities. Local authorities (District Magistrates, Child Welfare Committees and District Child Protection Units have been instructed to work with childcare institutions to see that this happens before 5<sup>th</sup> January 2021.
- Supporters were informed in December 2019.

### **Trustees Responsibilities in relation to the Financial Statement.**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

## THE JOE HOMAN CHARITY

### **Financial Results and Future Activities**

#### **Achievements and Performance**

An overview of our work can be found at our website at [www.paperboatcharity.org.uk](http://www.paperboatcharity.org.uk); this includes current information about the charity and supported overseas projects.

Our priorities for 2019/20 were to place safeguarding and child protection at the core of our business and partnerships and to invest for growth including rebranding, strengthening partner programmes, and recruiting programme and communication support for the UK office.

Trustees deem that this is core to the provision of public benefit and should be central to all of our programme activities. It is an essential determinant of the support that we offer to our partners and their beneficiaries. During this financial year our plan was to engage new audiences and develop new partnerships in support of providing educational and livelihood opportunities for vulnerable youngsters in the poorest communities. A fundraising strategy was developed to create the conditions for attracting greater financial support in order to improve our capacity to provide public benefit.

Our total incoming resources for the year totalled £133,785, this gave us useable net income of £248,384. A variety of income streams contribute to the sum total required for our work. These include individual giving; grants from trusts, school, church and community groups; and legacies. Our main support remains individual regular giving from loyal supporters who donate generously. It is important to note that there has been a significant decrease in income since the previous reporting period (2018/19) – some of this is explained by the transition away from the sponsorship model as highlighted earlier in the report and a subsequent decrease in regular giving, during this period we've also returned £6862 to individuals whose donations had been withheld from BTS, ISS and MSGH and did not want their funds repurposed.

There is urgent need to review our funding model and diversify the funding base by securing income from additional sources including Trusts and Foundations and a strategy has been developed for this purpose.

The charity invested £125,465 in overseas programmes, approximately 80% in South India and 20% in Thailand. Our investment to the supported NGO's reached out to assist 66 children in residential projects and 1138 children in non-residential community projects. During the 2019/20 Financial Year there has been a substantial increase in overseas funding (compared with the previous Financial Year – 18/19) resulting from the Board's decision to invest unrestricted funds to support programme growth in critical areas.

The Statement of Financial Activities shows the operating results of the Charity for the year and the Balance Sheet shows its situation on 5 April 2020. The trustees recognise that we are in a challenging financial situation and are committed to close scrutiny of finances over next 12 months and are confident that we can support staff in attracting external funding to support the development of projects and programmes.

## THE JOE HOMAN CHARITY

### *Restricted Funds.*

- £65,599 was raised for particular core projects, and we still hold £96,721. To note there is a total amount of £96,721 (Note 20) from restricted regular and legacy income that has been withheld from partnerships that are now terminated. These funds will not be reallocated without permission from the individual donor or Charity Commission and we have written to both as part of this process.
- As noted there has been a significant reduction in the level of restricted funds to support overseas projects. For a number of years, the Charity has needed to rely on additional transfer of Unrestricted funds held in reserve to cover expenditure on projects and Endowment Fund (Property). Trustees are aware of the shift of funds raised from Unrestricted to Restricted and have maintained the policy of allocating costs to those funds whilst developing a fundraising strategy to diversify the funding base in future. This is of particular importance as the traditional sponsorship model has been phased out and there has been a drop in regular giving (Notes 3 and 20).
- We have again managed to reclaim additional funding through Gift Aid.

### *Unrestricted Funds.*

- £68,186 was raised with no restrictions through donations, legacy, and investment. This money is used to supplement and extend programmes and is particularly helpful in funding under supported projects that Trustees have accepted as part of the Charity objectives. (Notes 3, 5 and 6).
- Unrestricted funds are now £147,016 (Note 22); this does not include donated freehold property. The Trustees in accordance with the Reserve policy have designated £90k for the financial year ending April 2020 (Note 21). It is forecast that held Unrestricted funds will continue to be used alongside targeted fundraising initiatives to offset grants to partner organisations.

### *Costs.*

- The cost of generating income funding was £51,769 (Note 6).
- Administering the Charity cost £70,049 including property maintenance (nominated as an Endowment Fund). To note that there has been an increase in these costs since the last financial year (2018/19) owing to higher legal and professional fees covering website costs, book keeping costs, marginal increase in staff costs (due to recruitment in September 2019) and support from Caplor Horizons, which also directly benefitted our overseas partners (Note 9).

Net Income/ (Expenditure) for the year after Transfers showed a deficit for the year of £121,961 this reflects Trustees' decision to invest unrestricted reserved income in organisational and programme growth. This included an investment of £132,000 in two business critical areas. Firstly, deepening a strategic partnership with Caplor Horizons (£30K investment) that met three key objectives: i) Strengthening the organisational effectiveness and fundraising capacity of JHC UK; ii) Building the capacity of our programmes and partnerships in India and iii) Rebranding. Secondly bolstering programmes in India by galvanising a network of 29 children's hubs for more than 1,000 socially excluded children. An investment of £102,000 (across 3 nodal partners) saw 1) increased capacity for local fundraising; and 2) better 'value for money' in our

## **THE JOE HOMAN CHARITY**

programme delivery with the average 'cost per child' at £102 per year – 53% less than putting a child through residential care (£216).

### **Plans for the Future**

- Continue to work towards our three priority strategic focus areas as identified above: creative learning spaces for children; stronger child-centric communities; and innovative pathways and partnerships.
- Work achieving objectives as set out in our Fundraising Strategy.
- Prioritise developing the four spheres of the operational model, in order to:
  - Strengthen and build our strategic education community by recruiting expert advisors from a range of backgrounds including education professionals, youth workers, policy makers and child psychologists.
  - Strengthen and build collaborative delivery partners, by investing in robust programme development and developing a thorough due diligence framework including safeguarding requirements and financial scrutiny to help identify excellent new partners working in hard-to-reach communities.
  - Strengthen and build collaborative development partners by exploring innovative partnerships that can help us deepen the impact of our programmes and secure new funding streams through joint proposals with credible partners. This includes building on our existing collaboration with international social enterprise Reos Partners.
  - Strengthen and build new strategic funding partners by identifying funding partners that share our vision and values and will invest in and expand our children's hub model. Outside of this reporting period we have already secured one such partnership with Wilshire Skyline.
- Focus on monitoring and evaluation of our children's hub model including in house and independent project evaluations.
- Encourage more networking of NGO partners with other organisations that together can widen the scope of influence and build communities where every child is protected.
- Continue our partnership with Caplor Horizons to support UK and overseas capacity building with the following focus areas:
  - Fundraising
  - Impact Assessment and Programme Development
  - Partnership Development
  - Brand, Marketing and Communications.
  - Strategy
  - Governance Review, including Policy and Handbook Development and Renewal
  - Capacity Development of partners including flagship programme, mentoring and coaching
  - Thought leadership, including papers
  - Learning, including Community Days and Webinars
  - Finance and systems, including review

## **THE JOE HOMAN CHARITY**

- Conduct a rigorous child safeguarding audit in Thailand, and work with The Youth Development Association of Khon Kaen (Boy's Town in Thailand) with a view to support the organisation to responsibly move beyond a residential care model.

Our continuing priority for the future is to raise sufficient funds to allow our partner organisations to fully carry out their work for the benefit of children in hard-to-reach communities. This means supporting those NGO's in changing environments and adapting to meet the needs of today.

Trustees anticipate there being a continued shortfall in fundraising to meet charitable expenditure. The Charity is accordingly working with supported NGOs to seek local patronage and fundraising, whilst maintaining regular giving from supporters and diversifying income streams. The charity aims to generate income more than £150,000 during 2019/20 to support ambitious plans for growth of overseas projects and use a proportion of regular income to support UK costs. To achieve this figure, we will pursue our fundraising objectives as outlined above.

We recognise it is essential to provide high quality communications which inform supporters of our needs and how their contributions are used efficiently for the benefit of many children. We will continue to review and revise our communications strategy and to develop new materials for different audiences.

### **Reserve Policy**

The Charity Reserves refer to funds available and to be expended at the Trustees discretion in furtherance of any of the charity's objectives but which are not yet spent, committed or designated.

The Charity needs reserves:

- To provide financial security to ensure smooth and adequate support from the Charity for its existing partners and current projects.
- To enable the Charity to take advantage of unexpected changes or opportunities arising that would enhance its partners' projects or improve the Charity's capacity to support its partners.

The Trustees have considered the funds held in Unrestricted reserves and have agreed that a policy should be in place whereby the Charity should aim to maintain a reserves corridor of £70,000-£90,000 that would cover 3 to 6 months expenditure.

### **Risk Management**

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reassurance that:

- Its assets are safeguarded against unauthorised use or disposition.



### **THE JOE HOMAN CHARITY**

- Proper records are maintained and financial information used within the Charity or for publication is reliable.
- The Charity complies with relevant laws and regulations.

The Trustees actively review the major risks associated with raising funds and supporting overseas projects, which the Charity faces on a regular basis and believe that by designating funds to reserves they have sufficient resources to mitigate the significant risks.

This has been particularly important in these times of economic downturn and Trustees are continually monitoring the effect on our charity and its activities. Our banking arrangements and investment policies have been reviewed and Trustees consider them appropriate for current and future needs.

To conform with regulations the Charity has in place effective policies. Due to the nature of the overseas projects the Charity supports Trustees have encouraged those projects to put in place effective policies on child protection and its associated risks, which protect the children whom we support, and these requirements are captured by the due diligence checklist that all partners are assessed against on the commencement of partnership and annually thereafter.

### **Objectives and Activities for the Public Benefit**

The objectives of the charity are to relieve poverty of children and communities from which they come and to which they are expected to return. This is achieved through the following activities:

- making grants to appropriate NGO's overseas
- providing programme and capacity building support
- supporting partner organisations to network and collaborate
- other means which further our charitable objects for the public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and setting the grant making policy for the year.

### **Trustees**

The Trustees in office during the period and at the date of this report are set out on Page 2. The Members at the Annual General Meeting elect new Trustees annually.

### **Independent Examiners**

Mark Jackson FCA DChA, Azets has acted as the Independent Examiner for the Charity during 2019/2020. A resolution proposing the appointment of an Independent Examiner in accordance with the provisions of the Companies Act 2006, will be proposed at the Annual General Meeting.

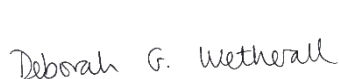
## THE JOE HOMAN CHARITY

### Voluntary Help and Gifts in Kind

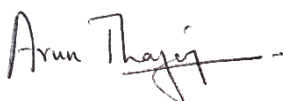
The Trustees are very grateful to the volunteers who help by carrying out fundraising on our behalf and in particular those who work overseas. It would be difficult to achieve our aims without their continued support. We are unable to quantify in this report the contribution volunteers make in financial terms or in the hours they give but we would like to record here our immense gratitude for all the time and energy they invest.

Others have been very generous in providing support to the office throughout the year.

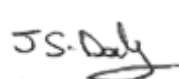
Approved and signed by the Trustees on 15th December 2020.



**Deborah Wetherall**



**Arun Chinnaraj**



**Justin Segrave-Daly**



**Tom Wilkinson**

Trustees of  
The Joe Homan Charity  
**Company Number : 2661333**

# THE JOE HOMAN CHARITY

## Independent Examiner's Report to the Trustees & Members of The Joe Homan Charity

I report on the accounts of the charity for the year ended 5 April 2020, which are set out on pages 31 to 41.

### Respective responsibilities of Trustees and examiner

The Trustees' (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants (England & Wales).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

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

### Basis of independent examiner's statement

My examination was carried out in accordance with 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 you as trustees 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:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Mark Jackson FCA DChA**  
**Azets Holdings Limited**  
**Ruthlyn House, 90 Lincoln Road, Peterborough**

**Date: 17.12.2020**

THE JOE HOMAN CHARITY

Statement of Financial Activities (including Income and Expenditure Account)  
for the Year ended 5th April 2020



	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£	£
<b>Income from</b>						
Donations and Legacies	3	65,756	65,599	-	131,355	175,731
Trading Activities	4	-	-	-	-	13,300
Investments	5	2,430	-	-	2,430	3,173
<b>Total Income</b>		<b>68,186</b>	<b>65,599</b>	<b>-</b>	<b>133,785</b>	<b>192,204</b>
<b>Expenditure on</b>						
Raising Funds	6	23,376	28,393	-	51,769	54,434
Charitable Activities	7	14,463	187,913	-	202,376	99,668
<b>Total Resources Expended</b>		<b>37,839</b>	<b>216,306</b>	<b>-</b>	<b>254,145</b>	<b>154,102</b>
Net Gains on Investments	12	-	-	-	-	938
Loss on disposal of investments		(1,601)	-	-	(1,601)	-
<b>Net Outgoing Resources before Transfers</b>		<b>28,746</b>	<b>(150,707)</b>	<b>-</b>	<b>(121,961)</b>	<b>39,040</b>
Gross Transfers between Funds	20	(143,978)	143,978	-	-	-
<b>Net Movement in Funds</b>		<b>(115,232)</b>	<b>(6,729)</b>	<b>-</b>	<b>(121,961)</b>	<b>39,040</b>
Fund Balances at 6 April 2019		262,248	103,450	181,000	546,698	507,658
<b>Fund Balances at 5 April 2020</b>		<b>147,016</b>	<b>96,721</b>	<b>181,000</b>	<b>424,737</b>	<b>546,698</b>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE JOE HOMAN CHARITY

## Balance Sheet at 5th April 2020



	Note	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible fixed assets	13	182,275	181,066
		<u>182,275</u>	<u>181,066</u>
<b>Current Assets</b>			
Debtors	15	13,856	25,472
Cash at Bank and in Hand		234,528	319,915
Investments	14	-	30,556
		<u>248,384</u>	<u>375,943</u>
<b>Creditors</b> (amounts falling due within one year)	16	(5,922)	(10,311)
<b>Net Current Assets</b>		<u>242,462</u>	<u>365,632</u>
<b>Total Assets less Current Liabilities</b>		<u>424,737</u>	<u>546,698</u>
<b>Capital Funds</b>			
Endowment Funds	18	181,000	181,000
<b>Income Funds</b>			
<b>Unrestricted</b>	19		
General		57,016	12,248
Designated		90,000	250,000
		<u>147,016</u>	<u>262,248</u>
<b>Restricted</b>	20	96,721	103,450
		<u>424,737</u>	<u>546,698</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 5 April 2020. No Member of the company has deposited a notice, pursuant to Section 476, requiring an audit of these accounts.

The Trustees responsibilities for ensuring that the charity keeps accounting records which comply with Section 386 of the Act and for preparing accounts 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 accounts, so far as applicable to the company.

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

The accounts were approved by the Trustees on 15.12.20 and signed on its behalf by:

Board member  
The Joe Homan Charity  
Company Number : 02661333

Deborah G. Wetherall

# THE JOE HOMAN CHARITY

Notes forming part of the financial statement  
For the year ended 5th April 2020

## Note

### 1 Accounting Policies

The unaudited financial statements comply with the charity's Memorandum and Articles of Association, 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) (effective 1 January 2015). The principal accounting policies adopted in the preparation of the financial statements are as follows:

#### Incoming Resources

**Sponsors, Donations and Gifts.** Income from sponsors, donations and gifts is included in incoming resources when these are receivable. When donors specify that donations are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable. Income received under Gift Aid is grossed up for the income tax recoverable in the period in which the income is received.

**Donated Services.** The Charity benefits from many voluntary hours given by supporters, and service providers (IT). No income is recognised when there is no financial costs borne by a third party.

**Sale of Goods.** Income from the sale of goods is included in the period in which the Charity is entitled to receipt.

**Interest Receivable.** Interest is included when receivable by the Charity.

**Investments.** All investments are stated at market value as at the Balance Sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities. Investment income is accounted for in the period in which the Charity is entitled to its receipt.

**Legacy Policy.** Legacies will be receivable and accounted for on receipt of those funds.

#### Resources Expended

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT, which cannot be recovered.

Grants payable to partner organisations are included in the Statement of Financial Activities when approved by the Trustees and agreed with the other organisation. Grants where the beneficiary has not been informed, or has to meet certain conditions before the grant is released are not accrued but are noted as financial commitments (see note 23).

Direct Charitable Expenditure includes the direct costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category, they have been split on an estimated basis as appropriate.

# THE JOE HOMAN CHARITY

Notes forming part of the financial statement  
For the year ended 5th April 2020

## Note

### 1 Accounting Policies (continued)

Support costs comprise of service costs incurred centrally in support of the project work.

Fixed assets are included at cost.

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets over their expected useful lives. It is calculated at the following rates:

Fixtures, fittings and office equipment: 20% p.a. and 50% p.a. straight line.

Leasehold Property is not depreciated.

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction.

Stocks are valued at the lower of cost or net realisable value.

Fundraising costs. These include the salaries, direct expenditure and overhead costs of the staff in offices in the UK and India, who play a direct role in recruiting and retaining sponsors. Fundraising costs include the expenses (subsistence) incurred during fundraising engagements.

#### **Governance Costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory independent examiner and legal fees.

#### **Fund Accounting**

Funds held by the Charity are either:

Unrestricted General Funds – these are funds, which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated Funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted Funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund or project can be found in the trustees report. Balances on funds are found in Notes 18, 19, 20 and 21 to the financial statements.

### 2 Legal Status of the Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each Member in the event of winding up is limited to £1.



# THE JOE HOMAN CHARITY

Notes forming part of the financial statement  
For the year ended 5th April 2020

## 3 Donations and Legacies

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
<b>Donations and Gifts</b>				
Sponsors - BTS	-	38,315	38,315	63,361
Sponsors - ISS	-	12,029	12,029	17,336
Sponsors - MSGH	-	6,069	6,069	11,389
Sponsors - Thailand	-	6,408	6,408	8,221
	-	62,821	62,821	100,307
Donations - Non Specific	27,479	-	27,479	53,358
Donations - BTS	-	562	562	3,207
Donations - BTS FMP School	-	-	-	4,457
Donations - DACS	-	1,195	1,195	3,042
Donations - CEDAR - Nodal office	-	862	862	673
Donations - SPPD	-	159	159	672
Donations - Thailand	-	-	-	176
Donations - DAARDS	-	-	-	2,829
	27,479	2,778	30,257	68,414
Total Donations and Gifts	27,479	65,599	93,078	168,721
Legacies - other	37,737	-	37,737	6,250
Membership fees	540	-	540	760
	38,277	-	38,277	7,010
Total Donations and Legacies	65,756	65,599	131,355	175,731

## 4 Trading Activities

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Palm goods	-	-	-	13,300
	-	-	-	13,300

## 5 Investment

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Income from listed investments	1,430	-	1,430	1,411
Interest receivable	1,000	-	1,000	1,762
	2,430	-	2,430	3,173

# THE JOE HOMAN CHARITY

Notes forming part of the financial statement  
For the year ended 5th April 2020

## 6 Raising Funds

		Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Fundraising and publicity					
Share of support costs	Note 9				
Staff costs		18,010	18,010	36,020	32,050
Depreciation and impairment		175	-	175	44
Other share of support costs		5,191	10,383	15,574	12,201
		<u>23,376</u>	<u>28,393</u>	<u>51,769</u>	<u>44,295</u>
Trading Costs					
Purchases - palm goods		-	-	-	10,139
		<u>23,376</u>	<u>28,393</u>	<u>51,769</u>	<u>54,434</u>

## 7 Charitable Activities

		Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Grant funding of activities	Note 8	-	132,327	132,327	45,322
Share of support costs	Note 9	8,771	13,815	22,586	19,373
Share of governance costs	Note 9	5,692	41,771	47,463	34,973
		<u>14,463</u>	<u>187,913</u>	<u>202,376</u>	<u>99,668</u>

## 8 Grants Payable and returned donations

	Grants payable £	Donations returned £	Total 2020 £	Total 2019 £
Boys Town Society	-	5,725	5,725	(30,811)
BTS FMP School	-	-	-	4,457
DACS	28,344	-	28,344	3,625
SPPD	6,080	-	6,080	1,692
MSGH	-	420	420	7,627
ISS	-	717	717	7,989
CEDAR - Nodal office	24,556	-	24,556	34,766
CEDAR - Kovilpatti	22,302	-	22,302	-
CEDAR - Madurai	19,183	-	19,183	-
DAARDS	-	-	-	4,238
Thailand	15,000	-	15,000	1,739
Thailand - Legacy grants	10,000	-	10,000	10,000
	<u>125,465</u>	<u>6,862</u>	<u>132,327</u>	<u>45,322</u>

Grants payable to partner organisations are considered to be part of the costs of activities in furtherance of the objects of the Charity because the Charity's programme is carried out through grants to local organisations which support long term sustainable benefits for a community.

Note 20 provides further explanation and breakdown.

# THE JOE HOMAN CHARITY

Notes forming part of the financial statement  
For the year ended 5th April 2020

## Note

### 9 Governance and Support Costs

	Support Fundraising	Support Charitable Activities	Governance	Total 2020	Total 2019
	£	£	£	£	£
Staff costs	36,020	17,191	-	53,211	48,076
Depreciation	175	87	-	262	66
Rent and insurance	4,782	2,389	-	7,171	6,861
Venue hire for events	738	369	-	1,107	-
Advertising and newsletter	-	-	-	-	300
Post and telephone	860	430	-	1,290	1,405
Travel and subsistence	4,954	-	-	4,954	5,555
Other general office costs	4,240	2,120	-	6,360	1,405
Independent examiner fees	-	-	3,240	3,240	3,180
Bookkeeping fees	-	-	8,640	8,640	9,060
Legal and professional	-	-	35,583	35,583	22,517
Trustee and annual meetings	-	-	-	-	216
	<u>51,769</u>	<u>22,586</u>	<u>47,463</u>	<u>121,818</u>	<u>98,641</u>

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 11 Employees

	2020	2019
Number of employees		
Direct charitable service	1.40	1.00
Fundraising and publicity	0.60	0.00
	<u>2.00</u>	<u>1.00</u>
Employee costs		
	£	£
Salaries and wages	50,779	44,181
Social security costs	1,186	1,118
Pension costs	1,246	2,777
	<u>53,211</u>	<u>48,076</u>

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

### 12 Investments

	2020	2019
	£	£
Revaluation of investments	<u>-</u>	<u>938</u>

# THE JOE HOMAN CHARITY

Notes forming part of the financial statement  
For the year ended 5th April 2020

## 13 Tangible Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings £	Total £
Cost			
At 6 April 2019	181,000	831	181,831
Additions	-	1,471	1,471
At 5 April 2020	<u>181,000</u>	<u>2,302</u>	<u>183,302</u>
Depreciation and impairment			
At 6 April 2019	-	765	699
Depreciation charged in the year	-	262	262
At 5 April 2020	<u>-</u>	<u>1,027</u>	<u>961</u>
Carrying amount			
At 6 April 2019	<u>181,000</u>	<u>66</u>	<u>181,066</u>
At 5 April 2020	<u>181,000</u>	<u>1,275</u>	<u>182,275</u>

For details of the freehold land and buildings, see note 18, endowment funds.

## 14 Fixed Asset Investments

	2020 £	2019 £
Listed investments	<u>-</u>	<u>30,556</u>
Movements in fixed asset investments	Shares £	
Cost or valuation		
At 6 April 2019	30,556	
Disposal in year	<u>(30,556)</u>	
At 5 April 2020	<u>-</u>	

## 15 Debtors

	2020 £	2019 £
Gift aid debtor	13,556	25,172
Prepayments and accrued income	<u>300</u>	<u>300</u>
	<u>13,856</u>	<u>25,472</u>

# THE JOE HOMAN CHARITY

Notes forming part of the financial statement  
For the year ended 5th April 2020

## 16 Creditors: Amounts falling due within one year

	2020 £	2019 £
Other trade creditors	-	343
PAYE due	1,122	3,008
Other accruals	4,800	6,960
	<u>5,922</u>	<u>10,311</u>

## 17 Retirement Benefit Schemes

### Defined Contribution Schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

## 18 Endowment Funds

	Balance at 6 April 2019 £	Movement in Incoming Resources £	Movement in Resources Expended £	Balance at 5 April 2020 £
Expendable endowments property	181,000	-	-	181,000
	<u>181,000</u>	<u>-</u>	<u>-</u>	<u>181,000</u>

In April 2004 a leasehold property was donated to the charity when its market value was £165,000. In the financial year ended 5 April 2014 a further £16,000 was invested in order to acquire the freehold to the property. Title to the property is held by a separate company, Forest Lawns Management Limited, on behalf of the property owners. Mr K Shaheen, the Charity Manager, is a Director of the company, and the charity holds 5% of the shares in that company, which equates to one of the twenty properties in the company. One of the conditions of the donation was that the donor continues to live in the property for the duration of her life, after which the Trustees are able to deal with the property in any manner. The Trustees have re-classified this as an expendable endowment fund which they consider to be more appropriate than restricted funds as they are unable to use the fund at the current time.

## 19 Unrestricted Funds of the Charity

	General Fund £	Designated Fund £	Total 2020 £
Balance at 6 April 2019	12,248	250,000	262,248
Deficit for year	28,746	-	28,746
Transfer between funds	16,022	(160,000)	(143,978)
Balance at 5 April 2020	<u>57,016</u>	<u>90,000</u>	<u>147,016</u>

Designated Funds - The Trustees have approved a policy of maintaining a reserve of £70,000 - £90,000 to provide sufficient funds to continue the current activities, in the event of a significant drop in funding, for a period sufficient to determine how funding could be increased or activities scaled down.

## THE JOE HOMAN CHARITY

Notes forming part of the financial statement  
For the year ended 5th April 2020

### 20 Restricted Funds

	Balance 6th April 2019 £	Incoming Resources £	Resources Expended £	Transfer between Funds £	Balance 5th April 2020 £
Boys Town Society	35,874	38,877	5,725	(21,737)	47,289
Inba Seva Sangam	5,030	12,029	717	(6,781)	9,561
CEDAR - Nodal office	-	862	60,054	59,192	-
CEDAR - Kovilpatti	-	-	35,625	35,625	-
CEDAR - Madurai	-	-	30,841	30,841	-
SPPD	-	159	12,977	12,818	-
MSGH	1,019	6,069	420	(1,797)	4,871
DACS	-	1,195	36,832	35,637	-
Thailand	26,527	6,408	33,115	180	-
DAARDS	-	-	-	-	-
Restricted legacy fund	35,000	-	-	-	35,000
	<b>103,450</b>	<b>65,599</b>	<b>216,306</b>	<b>143,978</b>	<b>96,721</b>

Resources expended noted above is further broken down in the table below:

	Grant funding: paid in year £	Donations returned to donor £	Subtotal £	Raising funds: staff costs £	Raising funds: other support costs £	Share of support costs £	Share of governance costs £	Total expenditure £
Boys Town Society	-	5,725	5,725	-	-	-	-	5,725
Inba Seva Sangam	-	717	717	-	-	-	-	717
CEDAR - Nodal office	24,556	-	24,556	7,593	4,233	5,485	18,187	60,054
CEDAR - Kovilpatti	22,302	-	22,302	2,693	1,612	2,090	6,928	35,625
CEDAR - Madurai	19,183	-	19,183	2,356	1,411	1,829	6,062	30,841
SPPD	6,080	-	6,080	344	1,200	1,518	3,835	12,977
MSGH	-	420	420	-	-	-	-	420
DACS	28,344	-	28,344	1,935	1,200	1,518	3,835	36,832
Thailand	25,000	-	25,000	3,089	727	1,375	2,924	33,115
DAARDS	-	-	-	-	-	-	-	-
	<b>125,465</b>	<b>6,862</b>	<b>132,327</b>	<b>18,010</b>	<b>10,383</b>	<b>13,815</b>	<b>41,771</b>	<b>216,306</b>

As noted in the prior year financial statements there were safeguarding issues which led to funds being offered back to donors or to be transferred to another fund supported by the charity. The above £6,862 being donations returned is where the donors have requested the funds be returned to them. The remaining funds have been transferred where donors have requested this or left in the unsupported fund where the donor has not replied. The charity has sought to transfer the remainder of these funds through contacting the charity commission.

The remaining restricted funds above are in line with the total amounts identified in correspondence to the charity commission in July 2020. These amounts will not be touched unless explicit permission is received from the donor or the charity commission.

Trustees have agreed that where a project is not fully supported by restricted funds that unrestricted funds will be transferred to those projects, these make up the remainder of the transfers above.

For more information on the restricted funds please refer to comments in the Trustee's report.

The direct costs relate to other costs incurred in administering the grants to partner charities, and a proportion of the general running costs of the charity. The split above has been based on the income proportions over the last few years.

# THE JOE HOMAN CHARITY

Notes forming part of the financial statement  
For the year ended 5th April 2020

## 21 Designated Funds

	Balance at 6 April 2019	Incoming Resources	Movement in Funds Resources Expended	Transfers between funds	Balance at 5 April 2020
	£	£	£	£	£
Funds projects	250,000	-	-	(160,000)	90,000
	250,000	-	-	(160,000)	90,000

Designated Funds - The Trustees have approved a policy of maintaining a reserve of £70,000 - £90,000 to provide sufficient funds to continue the current activities, in the event of a significant drop in funding, for a period sufficient to determine how funding could be increased or activities scaled down.

## 22 Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Endowment fund	Total 2020	Total 2019
	£	£	£	£	£
Fund balances at 5th April 2019 are represented by:					
Tangible fixed assets	1,275	-	181,000	182,275	181,066
Current assets	151,663	96,721	-	248,384	375,943
Current liabilities	(5,922)	-	-	(5,922)	(10,311)
Total net assets	147,016	96,721	181,000	424,737	546,698

## 23 Commitments

At 6th April 2020 the Charity had commitments as follows:

Commitments in respect of grants approved for projects which have not been accrued in the financial statements but will form part of grants:

	Within on year	Two to five years	Total 2020	Total 2019
	£	£	£	£
Thailand - Legacy grants	10,000	10,000	20,000	30,000
	10,000	10,000	20,000	30,000