Charity registration number 232510

Company registration number 00428678 (England and Wales)

THE DOHNAVUR FELLOWSHIP CORPORATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

THE DOHNAVUR FELLOWSHIP CORPORATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S E Wavre (Chair) R A Manning M Packianather D Gordon P O Brown
Charity number	232510
Company number	00428678
Registered office	Amelia House Crescent Road Worthing West Sussex BN11 1RL
Independent examiner	Carpenter Box Amelia House Crescent Road Worthing West Sussex BN11 1RL
Accountant	Carpenter Box Amelia House Crescent Road Worthing West Sussex BN11 1RL

THE DOHNAVUR FELLOWSHIP CORPORATION

CONTENTS

	Page
Trustees' report	1 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 19

THE DOHNAVUR FELLOWSHIP CORPORATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity was set up in 1947 in order, firstly, to help support the work of the Dohnavur Fellowship in India, where a large orphanage and a rural hospital were fulfilling the first three objects of the charitable company as stated in the charitable company's memorandum and articles of association, i.e. saving children from moral danger, training them to serve others, and relieving suffering and making God's love known to the people of India especially through the medical work.

The Dohnavur Fellowship Corporation ("DFC") is a completely separate entity from The Dohnavur Fellowship India which is registered in India under the Tamil Nadu Societies Registration Act. The charity in the UK (The DFC) was set up to help support the charity in India which is self-governing.

The DFC in the UK maintains regular communication with The Dohnavur Fellowship in India. The work in India is supported by donors in other countries, including India, as well as by the Dohnavur Fellowship Corporation in the UK.

The DFC has over many years supported the Dohnavur Fellowship by: managing donations and legacies received by the charity and forwarding funds when required to India; in various ways publicising the work in India and promoting prayer support; supporting the leadership in India in the development of the work of the Fellowship and to this end facilitating visits to and from Dohnavur. In recent years the DFC has also supported management improvements in the Dohnavur Fellowship – updating/restructuring the way they work to achieve better management and accountability standards and practices. This to streamline, clarify and improve communication, transparency and efficiency between the often-interrelated areas of work within the Dohnavur Fellowship. The DFC has financed consultancy fees for Tamil Nadu based respected Christian consultants, which is bearing fruit

Secondly, the charity was set up to provide for retired missionaries of the Dohnavur Fellowship who had given their lives to such work.

Public benefit

The trustees confirm that they have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. Further regard has been given to the specific guidance on the advancement of religion for the public benefit. The DFC's objects comply directly with three of the Charities Act's descriptions of "charitable purpose":

- "the relief of poverty",
- "the advancement of religion" and
- "the advancement of health or saving of lives"

The trustees ensure that these purposes are met as the charity exists principally to provide financial support to the Dohnavur Fellowship in India, where a large orphanage and rural hospital are situated serving the people of Dohnavur and the surrounding region.

As the main objectives of the charity are to support the work in India and to provide for retired missionaries of the Dohnavur Fellowship, donations and legacies to the charity are all credited to the general fund. After administrative expenses have been met, funds are forwarded to the fellowship in India as required.

Achievements and performance

From the beginning the policy of the charity has been to make the work in India known but not to ask specifically for funds, trusting God to supply what is needed through those who are interested. The costs of operation in India, as elsewhere in the world, have increased. The DFC has established a working group to better target potential individual donors or agencies who might be interested and able to support the work of the Dohnavur Fellowship through prayer and monetary donations.

The charity has continued to support the Dohnavur Fellowship in India, including the children's home and hospital serving the people of Dohnavur and the surrounding region, and also the After Care home for girls over 18 years of age, and the home and care for the aged.

Dohnavur Fellowship Census 1 January 2026

Age groups	Men	Girls/Women	Total	Comment
4 – 18		47	47	Live in Children's Home with housemothers
19 - 25		27	27	Live in After Care home
26 - 60	1	27	28	Various locations
61 - 99	1	73	74	Vistata & SNS and Parabahara wards in Hospital
DF Staff		8	8	Live in DF - various compounds
SV Staff	mixed	105	105	Some live on Campus
SV children	mixed	580	580	Live in Sunthosha Vydhyalya (SV) campus
Nursing School		25	25	Nursing Students' live in Hospital Compound
Other Staff		4	4	Family working on Farm
TOTAL		**898**	**898**	

DF statistics

Patient Hospital Attendance FY 25-26 **Comparison to FY 24-25**

Outpatients - 19,956 In Patients 717 **Outpatients 13,941 In Patients 370**

	Outpatients	In Patients	Outpatients	In Patients
General Patients	**2025-26**		**2024-2025**	
DF Adults	3,721	341	2,054	30
DF Young Adults	363	0	184	4
DF Children	521	4	213	0
SV Children/Staff	1,925	3	1,133	0
Outsiders - General	8,302	185	5,438	285
General Patients Total	**14,832**	**533**	**9,022**	**319**
Dental				
DF Family	158		62	
SV Children/Staff	61		100	
Outsiders	1,921		1,962	
Dental Total	**2,140**		**2,124**	
Leprosy Total	**375**	**70**	**180**	**5**
Poor/Destitute Total	**171**	**13**	**80**	**19**
Diabetics				
DF Family	131	60	27	
Outsiders	2,307	41	2,508	27
Diabetics Total	**2,438**	**101**	**2,535**	**27**
TOTAL	***19,956***	***717***	***13,941***	***370***

Surgeries*	2025-2026	2024-2025
Minor surgeries in DF	40	49
Major Surgeries in DF	8	10
DF outside hospital referral**	30	49
DF Cataract Surgeries***	10	20

* Minor surgeries are carried out in the outpatient department. Major surgeries are carried out in the DF hospital theatre by a visiting surgeon from Eruvadi on a rental basis.

**DF residents are sent to other hospitals for serious conditions, and then finish their convalescence in the DF hospital.

***Cataract surgeries for DF residents take place in an external clinic. The patients return immediately to DF - Vistara, SNS, etc. Nurses supervise meds. Cataract Hospital check-ups take place after 2 weeks.

Remittance to India

In 2025–2026 a total of £302,716 (2024-2025: £318,280) was sent by the DFC to the Dohnavur Fellowship in India. There were no remittances to the Santhosha Vidhyalaya School in Dohnavur, though the DFC pays the school fees for 10 children studying as day scholars at the school. These fees are included in the annual remittances to DF. Most children admitted to DF still have parents/guardians. They have studied in the Tamil medium so are sent to the local Dohnavur Primary school, or the secondary school in Eruvadi. A few attend the Santhosha Vidhyalaya.

As reported last year, the Vistara renovations were completed, and since the end of January 2025, has housed 42 senior Accals. While the inauguration took place in November 2024, further celebrations happened in February 2025 when Suzanne Wavre and David Gordon, a new DFC Board member visited. While many of these women require some professional medical care, such as diabetes injections, many are still able to contribute to the work of the DF in various capacities, on either a full time or part time basis. All have meals in the large dining room, and meetings are held in common areas, which include a piano and television. The Accals are very happy with their Vistara Home, and enjoy the communal life, the visiting pastors and also Christian women who come to visit to conduct Bible Study and join in recreation.

In the 2025-2026 year, the renovation of the Sunthira Sthalam building, to create a much-needed Central Office was started, but was immediately put on hold when Government officials asked the DF to take additional children into the Home. It then became urgent to renovate the Sisuvalia building adjacent to the current Children's Home, converting it into two larger dormitories and ablution blocks to accommodate additional children. The Child Welfare Committee (CWC) and District Child Protection Office (DCPO) are happy with the results. The renovation of the Sisuvalia has recently been completed to the standards specified by the authorities. The Sisuvalia and increased Children's home perimeter are awaiting the Government sign off.

The current plan is to grow the work to 100 children under the age of 18. This will likely mean further renovations to what is known as "The Square" compound. New younger Staff for the Home are badly needed.

The Tirunelveli authorities have also requested the DF to take in girls over the age of 18 for further education. Currently the DF Leadership has agreed to accept a maximum of 10 girls over 18 for further studies.

Expenditure within the United Kingdom

The investment assets of the charity are intended to fund the UK office function and are held to provide income for the support of the retired DF missionaries and other workers. Income from invested funds can also be used to provide funding for the Dohnavur Fellowship in India, where there is surplus to UK requirements. The UK based DFC is not financially dependent on any one donor and gifts and donations are received from the charity's individual supporters. The amount of legacy income varies from year to year. Funds are adequate and available to meet the needs of the charity.

In late 2024, an important legacy was given to the DF by a faithful and longstanding donor in Switzerland. After deliberation with the Executor of the Will, the Swiss Government, the Swiss Honorary Secretary, Olivier Muff, and the DF leadership, it was agreed that as the DF is not incorporated as a Charity in Switzerland, the fund would be transferred to the DFC who would send the money to DF on a monthly basis, to cover their needs in India. For the past year and 10 months, all remittances to DF were sent monthly from the Swiss Legacy in the DFC's custody, as requested by the Executor of the Legacy. Quarterly reports for these monthly transfers were sent to the Executor and the Swiss Honorary Secretary. The final remittance to India from the Swiss Legacy was sent to cover the September 2026 DF costs.

Financial review

The trustees have reviewed the funds position at the balance sheet date. The total level of funds at 31 March 2026 was £4,329,410 (2024-2025: £4,857,431). Expenditure earmarked for funding the Sunthira Sthalam Central office was stopped when the Sisuvalia renovations started. A total of £47,397 was used for the Sisuvalia renovations. Currently DF awaits the final Government approval, and has refocused on the Sunthira Sthalam office renovations. The Project Manager's contract – who was hired for two years in 2024 finished his contract in May 2025 and the HR/OD retainer finished his contract in July 2025. £1,520 was spend from the R&D fund to finish both contracts.

In 2024-2025, the initial US Trump administration tariff threats caused losses on investments of £144,672. Since then, and particularly since the February 2026 USA/Iran war, the US Trump regime has rendered the financial markets more volatile. While the large Swiss legacy meant that the DFC didn't need to use DFC invested funds for regular remittances to India, the exchange rates did fluctuate significantly, as seen in comparison with the last CCLA fiscal year.

While smaller legacies have continued to be received, regular monthly giving to the DFC has continued to decline post-Covid.

Approximately £90,000 is required to meet anticipated working capital requirements, representing roughly 3 months' expenditure including remittances to India. The remainder is being held for the development of future work in India.

The trustees' policy is to retain sufficient reserves in the investment fund to generate income on a long-term and on-going basis to fund –

1. Subsistence and support in current and future years for retired workers, principally missionaries retired from working within the Dohnavur Fellowship in India. Only two such people remain in the UK.
2. Maintenance of the office and administrative functions, including staff remuneration, audits, etc.
3. Other needs of the work including provision for travel for Indian workers. We were guarantors for Dr Albert Rajanesan's visit to the UK for his PLAB exam, (end January to mid-April 2025), and will be guarantors again when he is admitted to a Trust in the UK for GP studies, hopefully this Autumn. A second young adult from DF, Tara-Ragani will also be studying in Cambridge from this Autumn. It is presumed that the DFC will need to be her guarantor too.

The DFC was able to free up urgently needed funds for the Office renovation project, and more recently, for the critical renovations in the Children's Home. The CWC is very supportive of DF and eager to continue placing children at risk in the Dohnavur Fellowship. At the end of March 2024, the Home had 26 children, in January 2026 the children in the Home numbered 47.

When income from the investment fund is surplus to requirements, some of this may be transferred to the general fund in order to be available for transmission to India. The trustees review the position of the investment fund and reserves annually.

Investment policy
The trustees' investment policy is to ensure that the pool of money held within the charity is invested prudently and profitably over the long term for the charity's objectives and for the benefit of the Dohnavur Fellowship. The aim is to provide a balance of income and capital growth through a low-risk strategy. All of the charity's investments are currently invested with COIF Charity Funds under the management of CCLA Investment Management Ltd. The allocation and performance of the investments is kept under review.

Risk management
The Risk Register is reviewed annually by the trustees, usually in September. The Risk Register was reviewed and updated during the trustees' meeting on 26 September 2026. The principal risks identified that would potentially have the most impact on the work of the charity continue to be:

(a) a significant reduction in donor and legacy income;
(b) unavailability of the administrator, for example, due to illness, and
(c) the Government of India blocking income from abroad. The FCRA certificate, allowing the Dohnavur Fellowship to access income from abroad was renewed till 2028, and the DF will start the process of resubmission to the Government of India, in plenty of time. The trustees monitor these risks and take steps to protect the charity's position.

The Indian Government potentially blocking income from abroad is of particular concern. The trustees have worked closely with the Dohnavur Fellowship in the last year to ensure that they are following all government rules and regulations regarding the management of the Children's Home and other key aspects of the work, to minimise the potential of regulatory difficulties. Both the DF Auditor and Legal Advisors, are very supportive and keep the DF fully informed of any laws or legislation that may affect their work. In January 2026, Suzanne Wavre and Olwen Brown went to India, to present Olwen as a new Trustee to the DF Leadership Committee. Olwen has had a long career in Finance working in charities all over the world. We met with the DF External Auditor in Madurai, along with Ezekiel and Jerry. There was a review of DF's accounting procedures. There is no doubt that DF is following best business practices.

Plans for the future
The financial position of the DFC as of 31 March 2026 is satisfactory. The trustees have no plans to change the charitable company's aims and key objectives for the future, or to make any fundamental changes to the ways in which they aim to achieve them. The Trustees will review the DFC Articles of Association, child protection policy, GDPR and other governing issues during this coming Financial Year. The trustees continue to communicate by email and WhatsApp, and hold ad hoc meetings by Microsoft Teams when necessary. Two Trustee meetings are held face-to-face annually - in March and September.

The trustees continue talking about current funding needs with donors in the UK. This year coincides with the 125th Anniversary of the foundation of the Dohnavur Fellowship. The DFC invited Jerry (CEO of DF) and his wife Vasanthakumari, to the UK for three weeks of special meetings in April 2026, to visit donors and churches who are funding the ministry in India. Other meetings and the DFC's presence and different conventions have also been arranged, while in India, the DF also has held special events of commemoration.

In India: : In 2017-18, an Organisational Audit of the DF by the Christian Institute of Management (CIM) in Chennai, formed the basis for a major long-term change process which is still ongoing. The Dohnavur Fellowship's Vision, Mission, business practices and operating procedures were revisited over a period of time. The purpose was to refocus its core work with children, the sick and destitute, embracing the realities and standards of care under the Government of India regulations in the 21st century, while remaining firmly rooted in the Christian ethos of Amy Carmichael from 1900 on. The trustees continue to work closely with the Dohnavur Fellowship in supporting and advising them on new or enhanced programmes and initiatives. Including the appointment of key workers from outside the DF, to ensure that government standards, as well as the DF's calling, are present and practiced at every level.

New and updated safeguarding measures for children and all residents and visitors have been established and implemented. Further advice in governance, finance, management and development practices pertinent to the work of the DF continue to be sought by the DF leadership from well-known and well-respected Christian Indian experts in their field. The DF Leadership's Managing Committee was re-purposed and re-elected at their AGM in August 2023. Vasanthi, one of the Committee Members, has completed a Masters in Social Work with excellent marks, which now qualifies her to provide official oversight to the Children's Home/After Care home from January 2025, as required by Indian law. The new Out Patients Centre functions well since 2023 when it was equipped with a new CT scanner and laboratory equipment donated by DF and SV alumnae and other Indian donors. The Hospital Administrator has established processes and standards for better efficiency, and regular 'health camps' are conducted in surrounding villages, to raise awareness and encourage hospital attendance. The DFC has been engaged in all these developments, and has a strong working relationship with the DF.

During the reporting period, the DFC funded Consultancy planning meetings and training workshops, through the Rehabilitation and Development Fund (R&D). We will continue this practice as long as the £96,000 fund remains in the R&D account earmarked for this purpose. It can be used for all manner of training and consultancies - where needed - to strengthening the capacity of DF residents. In the past year, Ponrani, who works in the DF Accounts department attended a Christian Institute of Management (CIM) Tax workshop in Madurai. I hope these funds can also be used to train new House Mothers in the Children's Home, as they take on more children from abusive and difficult backgrounds.

The Dohnavur Fellowship continues to look at ways of increasing funding from Indian donors, and is exploring different types of income generating activities. The DFC is also looking at ways to generate further interest in the UK and has started to look at a Volunteering programme with the full support of the DF in India.

Structure, governance and management

The DFC is registered in the UK as a charity with registration number 232510 and is a company limited by guarantee with company number 00428678. It was established under a memorandum of association which set out its objects and powers and it is governed under its articles of association.

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

S E Wavre (Chair)
R A Manning
S R M Gill (Resigned 31 May 2025)
M Packianather
D Gordon
P O Brown

Ultimate responsibility for the governance of the charity and the funds it is entrusted with lies with the board of trustees who meet face to face at least twice a year to review the activities and financial position of the charity. New trustees are appointed from time to time by the existing trustees to ensure that the board of trustees reflects an appropriate mix of skills and abilities. The appointment of any new trustee is approved by an ordinary resolution of the company, and ratified at the next AGM. Procedures are in place to ensure that any new trustee has the necessary induction and training to be able to understand how the charity works.

The day-to-day work of the charity is done by an administrator, David Price, appointed by the trustees, who works in consultation with the Chair and other trustees.

This year, the Board has benefitted greatly from the expertise of the two most recent trustees: David Gordon a retired Baptist Minister, who was invaluable in organising the many 125th Dohnavur Fellowship Anniversary events; and Olwen Brown whose decades of financial leadership and depth of knowledge of indigenous charities worldwide, have proven invaluable in building relations with the DF in India. Over time, we are looking to increase the Trustees to a maximum of eight, in accordance with our Articles of Association.

DFC Members:
We are also grateful for the work and advice carried out by some of our members, specifically Tarie Carlyon, who continues to edit Dust of Gold and Praise and Prayer; and Stella Gill, who from time to time provides us with pertinent professional advice. The Trustees have also recently warmly welcomed a new DFC Member: Mr Jeremy Hassell, a member of the St Lukes Church in Grayshott, East Hampshire.

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

S E Wavre (Chair)
Trustee
Dated: 2nd October 2026

D Gordon
Trustee
Dated: 2nd October 2026

THE DOHNAVUR FELLOWSHIP CORPORATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE DOHNAVUR FELLOWSHIP CORPORATION

I report to the trustees on my examination of the financial statements of The Dohnavur Fellowship Corporation (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Robin Evans BA FCA CTA DChA
Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

Dated: 14/10/2026

THE DOHNAVUR FELLOWSHIP CORPORATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:							
Donations and legacies	3	36,421	-	36,421	80,446	349,307	429,753
Investments	4	99,263	8,110	107,373	99,654	-	99,654
Other income	5	4,839	-	4,839	8,503	-	8,503
Total income		140,523	8,110	148,633	188,603	349,307	537,910
Expenditure on:							
Charitable activities	6	205,055	140,000	345,055	286,550	79,307	365,857
Net gains/(losses) on investments	10	(332,614)	-	(332,614)	(144,672)	-	(144,672)
Net movement in funds		(397,146)	(131,890)	(529,036)	(242,619)	270,000	27,381
Fund balances at 1 April 2025		4,587,431	270,000	4,857,431	4,830,050	-	4,830,050
Fund balances at 31 March 2026		4,190,285	138,110	4,328,395	4,587,431	270,000	4,857,431

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

THE DOHNAVUR FELLOWSHIP CORPORATION

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	12		138,380		139,952
Investments	13		3,686,646		4,019,260
			3,825,026		4,159,212
Current assets					
Debtors	14	2,722		140,366	
Cash at bank and in hand		506,737		570,657	
		509,459		711,023	
Creditors: amounts falling due within one year	15	6,090		12,804	
Net current assets			503,369		698,219
Total assets less current liabilities			4,328,395		4,857,431
The funds of the charity					
Restricted income funds	16		138,110		270,000
Unrestricted funds	17		4,190,285		4,587,431
			4,328,395		4,857,431

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

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

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

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

The financial statements were approved by the trustees on 26 SEPTEMBER 2026

S E Wavre (Chair)
Trustee

Company registration number 00428678 (England and Wales)

1 Accounting policies

Charity information

The Dohnavur Fellowship Corporation is a private company limited by guarantee incorporated in England and Wales. The registered office is Amelia House, Crescent Road, Worthing, West Sussex, BN11 1RL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include fixed asset investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered relevant information, including the impact of subsequent events, in making their assessment.

Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty in relation to the appropriateness of continuing to adopt the going concern basis in preparing the accounts.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

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

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

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

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure relating to charitable activities is included in the Statement of Financial Activities on an accruals basis.

Governance costs include amounts incurred in respect of the running of the charity as an organisation, including general management, administration, legal and constitutional matters.

Support costs include consultancy and administration costs incurred to support governance, together with the cost of general management including office costs.

1.6 Tangible fixed assets

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

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

Leasehold buildings	125 years on a straight line basis over the term of the lease
Fixtures and fittings	8% straight line per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1 Accounting policies **(Continued)**

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2026	2025	2025	2025
	£	£	£	£
Donations and gifts	55,116	44,372	-	44,372
Legacies receivable	(18,695)	36,074	349,307	385,381
	36,421	80,446	349,307	429,753

4 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2026	2026	2026	2025
	£	£	£	£
Investment income	87,829	-	87,829	85,303
Interest receivable	11,434	-	11,434	14,351
Interest receivable	-	8,110	8,110	-
	99,263	8,110	107,373	99,654

5 Other income

	Unrestricted funds	Unrestricted funds
	2026	2025
	£	£
Royalties	4,839	8,503

6 Expenditure on charitable activities

	Charitable expenditure 2026	Charitable expenditure 2025
	£	£
Direct costs		
Depreciation	1,572	1,572
Remittances to India	302,716	318,279
Allowances to retired missionaries	7,476	6,120
	311,764	325,971
Share of support and governance costs (see note 7)		
Support	27,201	27,082
Governance	6,090	12,804
	345,055	365,857
Analysis by fund		
Unrestricted funds	205,055	286,550
Restricted funds	140,000	79,307
	345,055	365,857

7 Support costs

	Support costs	Governance costs	2026	Support costs	Governance costs	2025
	£	£	£	£	£	£
Administration, management and communication services	17,430	-	17,430	16,407	-	16,407
Office costs	8,973	-	8,973	9,783	-	9,783
Insurance	482	-	482	560	-	560
Bank charges	316	-	316	332	-	332
Audit & accountancy fees	-	6,090	6,090	-	12,804	12,804
	27,201	6,090	33,291	27,082	12,804	39,886
Analysed between						
Charitable activities	27,201	6,090	33,291	27,082	12,804	39,886

Governance costs includes accountancy fees of £3,540 (2025: £3,228) and Independent examination fees of £2,550 (2025 Audit Fees: £9,576),

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or comparative year. The charity incurred expenditure amounting to £nil (2025: £149 relating to leaving gifts of flowers and a photobook for a trustee).

During the year, two (2025: three) trustees were reimbursed for travel expenses totalling £465 (2025: £491).

During the year, unrestricted donations totalling £2,534 (2025: £3,024) were received from the trustees.

There was no remuneration paid to key management personnel during the current or prior year.

9 Employees

The charity had no employees in the current or comparative period.

10 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2026	2025
	£	£
Revaluation of investments	(332,614)	(144,672)

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Leasehold buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2025	196,561	15,910	212,471
At 31 March 2026	196,561	15,910	212,471
Depreciation and impairment			
At 1 April 2025	56,609	15,910	72,519
Depreciation charged in the year	1,572	-	1,572
At 31 March 2026	58,181	15,910	74,091
Carrying amount			
At 31 March 2026	138,380	-	138,380
At 31 March 2025	139,952	-	139,952

13 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 April 2025	4,019,260
Valuation changes	(332,614)
At 31 March 2026	3,686,646
Carrying amount	
At 31 March 2026	3,686,646
At 31 March 2025	4,019,260

14 Debtors

Amounts falling due within one year:	2026 £	2025 £
Other debtors	977	-
Prepayments and accrued income	1,745	140,366
	2,722	140,366

15 Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals and deferred income	6,090	12,804

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
Bachmann legacy	270,000	8,110	(140,000)	138,110

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Bachmann legacy	-	349,307	(79,307)	270,000

The charity has one restricted fund, the Bachman Legacy fund, which relates to a legacy received specifically to fund remittances to the Dohnavur Fellowship in India.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2026 £
Investment fund	4,253,413	99,263	(45,103)	(332,614)	3,974,959
Restructuring and Development fund	86,931	-	(1,521)	-	85,410
General funds	247,087	41,260	(158,431)	-	129,916
	4,587,431	140,523	(205,055)	(332,614)	4,190,285

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
Investment fund	4,345,773	99,654	(47,342)	(144,672)	4,253,413
Restructuring and Development fund	97,216	-	(10,285)	-	86,931
General funds	387,061	88,949	(228,923)	-	247,087
	4,830,050	188,603	(286,550)	(144,672)	4,587,431

The charity has two designated funds: the Investment fund, and the Restructuring and Development fund. The two other designated funds - the Publications fund and the Santhosha Vidhyalaya boys' hostel fund - were transferred to the Restructuring and Development fund during 2023-24.

The Investment fund provides income from long-term investments that is used principally for the charity's duty of care for former Dohnavur missionaries and other UK-based workers in need. This income also finances the work and administration of the DFC in the UK. Surplus income from these investments is used to support the Dohnavur Fellowship in India.

The Restructuring and Development fund is for the provision of remittances to India to fund consultancy, salaries and training costs.

The Publications fund was for the management of royalties, copyright fees and the sale of Dohnavur related publications, including books, DVDs and CDs. As the charity no longer sells books, DVDs or CDs, the remaining balance on this fund was transferred to general unrestricted funds during the prior year.

The Santhosha Vidhyalaya boys' hostel fund was set up by the trustees in March 2016 to facilitate directed giving by the charity to support the building of a boys' hostel at the Santhosha Vidhyalaya, a boarding school within the Dohnavur compound providing education for the children of Indian Christian missionaries. As the project for which this fund was designated was completed, the remaining balance on this fund was transferred to general unrestricted funds during the prior year.

18 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£	£	£
Fund balances at 31 March 2026 are represented by:						
Tangible assets	138,380	-	138,380	139,952	-	139,952
Investments	3,686,646	-	3,686,646	4,019,260	-	4,019,260
Current assets/(liabilities)	365,259	138,110	503,369	428,219	270,000	698,219
	4,190,285	138,110	4,328,395	4,587,431	270,000	4,857,431

19 Related party transactions

During the year, the charity received total unrestricted donations of £991 (2025: £3.344) from one entity (2025: two entities) in which one of the charity's trustees also acts as a trustee.

There were no further disclosable related party transactions during the current or prior year other than transactions with trustees as disclosed in note 8.