

**Frontline Development
Company Limited by Guarantee
Trustees' Annual report (Incorporating the Director's Report)
Year ended 31 October 2023**

Objectives and activities

The Charity's objects ("Objects") are the alleviation and relief of poverty and hardship, and the promotion of education and health among children and young adults in India and such other developing countries as may seem appropriate from time to time by:

1. providing financial support to build schools, employ teaching and support staff, purchase uniforms, books and materials, provide food and medical care in a caring and secure environment.
2. provide training and other support services
3. provide small grants for further training and micro finance to assist the establishment of small enterprises.

The charity trustees confirm due regard has been paid to the public benefit guidance published by the Charity Commission for Northern Ireland.

Achievements and performance

Thankfully we were able to see Covid as largely in the past this year and activities returned much more to normal and student's families have been able to rebuild their work and lives, which have been difficult over the last few years.

Building work has been going on at the main site in Kethenakonda on the new and refurbished buildings and we hope these will be completed in 2024. The budget has been more difficult due to much increased material and labour charges and it's likely we will have to further fund raise/support this expenditure but the new buildings will be an excellent resource.

These facilities will serve not only the students we sponsor but others studying in higher classes which we are glad to see.

There has been significant staff recruitment as the school transitions to English medium. In June 2023 a new headmaster has been appointed. Her educational background and experience would be much better than we have had previously and already we have seen huge improvement in the school.

During the year we had four teams visit – one doing practical work in March 23 who repaired and improved the facilities for teams and worked with children. In October we had two teams, the first was an initiative to train senior staff and we had a small team with an experienced trainer and a very experienced headmaster from Northern Ireland. They were both effective and much appreciated by the staff. This visit was also financed by the team.

A second autumn visit was the first of hopefully three years of work with a local N Irish charity called Made for More. They are a Northern Ireland-based Christian charity founded in 2018. Noticing concerning trends in mental health, self-esteem, and substance dependency among secondary school students, and they aim to address these challenges through workshops focused on young people's mental and physical health.

Their workshops are delivered in schools, youth organisations, churches, businesses both in-person and through online resources.

The goal is to equip young people with practical knowledge to promote healthier living, coping strategies for mental illness, and awareness of the impact of drugs and alcohol on our overall health and decision-making abilities.

Independent examiner's report to the charity trustees of Frontline Development

I report on the accounts of the company for the year ended 31 October 2023 on pages 5 to 15.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act

State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Neil Robinson
Retired Chartered Accountant
17 Grays Hill, Bangor, Co Down



24 July 2024