

ELH CHARITABLE TRUST
FINANCIAL STATEMENTS
30 SEPTEMBER 2022
REGISTERED CHARITY NO 1090318

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YEAR ENDED 30 SEPTEMBER 2022

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ELH CHARITABLE TRUST

REGISTERED CHARITY NO 1090318

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2022**

GOVERNING DOCUMENT

The ELH Charitable Trust is established under and governed by a declaration of trust dated 1 November 2001

TRUSTEES

Mr J V R Helps
Mrs E K Helps
Mrs G B Mallin

PRINCIPAL OFFICE

28 Southway
Carshalton Beeches
Surrey
SM5 4HW

BANKERS

HSBC Bank PLC
27 The Broadway
Cheam
Sutton
Surrey
SM3 8BJ

SOLICITORS

Max Willey & Co
13a Fish Hill
Holt
Norfolk
NR25 6HN

ACCOUNTANTS

Skingle Helps & Co
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

ELH CHARITABLE TRUST

REGISTERED CHARITY NO 1090318

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 30 SEPTEMBER 2022

OBJECTS

The trustees shall hold the trust fund and its income upon trust to apply them for the following objects:

- To relieve persons who are in conditions of need or hardship or distress as a result of local or national or international disaster or by reason of their social and economic circumstances; and
- To advance the Christian religion in any part of the world; and also
- Such other objects as are recognised as charitable by the law of England and Wales.

ORGANISATION

The income of the charity is derived from donations. The charity is run by the trustees who meet regularly throughout the year. Trustees are appointed for an unspecified period, any vacancies being filled by the selection and appointment of suitable persons by the trustees. The charity is not affiliated to any other charity.

REVIEW OF THE YEAR AND FUTURE PROSPECTS

During the year, the trust received donations (including associated gift aid tax refunds) totalling £36,930. The trustees have provided public benefit by carrying out the principal activities of the charity, and the trustees have had regard to the Charity commission's guidance on public benefit when planning their activities for the year. Donations were made to a variety of causes as detailed in the statement of financial activities. The trustees aim to distribute the majority of the regular annual income of the charity each year. The trustees have considered any risks to which the charity could be exposed and have taken appropriate steps to mitigate these risks.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year which show the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees should:

- select suitable accounting policies and apply them consistently;
- make judgements that are reasonable and prudent;
- prepare the financial statements with the methods and principles set out in the Statement of Recommended Practice "Accounting by Charities", and state whether or not the financial statements have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FOR AND ON BEHALF OF THE TRUSTEES

Trustee
31 July 2023

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF
ELH CHARITABLE TRUST**

REGISTERED CHARITY NO 1090318

I report to the trustees on my examination of the accounts of ELH Charitable Trust (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under s. 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under s. 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Andy Plater

10 Fir Tree Grove
Carshalton
Surrey
SM5 4NG

31 July 2023

ELH CHARITABLE TRUST**REGISTERED CHARITY NO 1090318****STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	<i>General funds</i>	<i>Restricted funds</i>	<i>Total 2022</i>	<i>Total 2021</i>
<i>Notes</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
INCOMING RESOURCES				
Incoming resources from generated funds				
<i>Voluntary income:</i>				
Donations (including gift aid income tax refunds)	36,250	680	36,930	20,780
<i>Activities for generating funds:</i>				
Bank deposit interest	-	-	-	-
	36,250	680	36,930	20,780
RESOURCES EXPENDED				
Charitable expenditure				
- Costs in furtherance of the charity's objects				
Gifts to the following:				
Amyand Park Chapel (Twickenham)	12,500	-	12,500	2,000
Ashanti Development	-	-	-	4,312
Asociata Teleios (Romania)(Orphanage)	-	-	-	3,520
Banstead Community Church	5,000	-	5,000	8,000
East Street Baptist Church (Walworth)	-	-	-	3,000
EMF (Ukraine Appeal)	11,500	-	11,500	-
London City Presbyterian Church (London)	-	-	-	1,500
Royal Marsden Hospital	400	-	400	-
SASRA	5,000	-	5,000	-
Bank charges	45	-	45	-
- Governance costs	-	-	-	-
TOTAL RESOURCES EXPENDED	34,445	-	34,445	22,332
NET OUTGOING RESOURCES	1,805	680	2,485	(1,552)
BALANCE BROUGHT FORWARD 1 OCTOBER 2021	3,074	(680)	2,394	3,946
BALANCE CARRIED FORWARD 30 SEPTEMBER 2022	4,879	-	4,879	2,394

All recognised gains and losses are reflected through the statement of financial activities and no separate statement of total recognised gains or losses is presented. There were no discontinued activities during the current or preceding year.

ELH CHARITABLE TRUST

REGISTERED CHARITY NO 1090318

**BALANCE SHEET
30 SEPTEMBER 2022**

	2022		2021	
<i>Notes</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
CURRENT ASSETS				
Debtors – income tax refund due	414		2,114	
Cash at bank	<u>4,465</u>		<u>280</u>	
	4,879		2,394	
CREDITORS: amounts falling due within one year – interest free loans	<u>-</u>		<u>-</u>	
NET CURRENT ASSETS		<u>4,879</u>		<u>2,394</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,879</u>		<u>2,394</u>
FUNDS				
General funds		4,879		3,074
Restricted funds		<u>-</u>		<u>(680)</u>
		<u>4,879</u>		<u>2,394</u>

The financial statements were approved by the trustees on 31 July 2022 and signed on their behalf by:

Trustee

ELH CHARITABLE TRUST

REGISTERED CHARITY NO 1090318

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 ACCOUNTING POLICIES

(a) **Accounting convention**

The financial statements are prepared under the historical cost convention, and in compliance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015) and applicable accounting standards. The particular accounting policies adopted are described below.

(b) **Income**

All income is accounted for on a receivable basis.

(c) **Expenditure**

Expenditure is accounted for on a payable basis and has been analysed between:

- (i) Direct Charitable expenditure:
 - Costs in furtherance of the charity's objects - all expenditure directly related to the objects of the charity.
 - Support costs – expenditure required for the support of the charitable objects
- (ii) Resource expended on managing and administering the charity - all expenditure to comply with statutory and legal requirements.

2 TRUSTEES

No trustee received any remuneration or reimbursement of expenses.

3 RESTRICTED FUNDS

	<i>Total brought forward</i> £	<i>Donations</i> £	<i>Gift aid</i> £	<i>Transfers between funds</i> £	<i>Resources used</i> £	<i>Total carried forward</i> £
Romania Fund	(680)	680	-	-	-	-
	(680)	680	-	-	-	-

The Romania Fund accepts donations for the Romanian Orphanage run by Asociata Teleios and provides financial support to assist in the operation of the orphanage.