

**ELH CHARITABLE TRUST**

**FINANCIAL STATEMENTS**

**30 SEPTEMBER 2024**

**REGISTERED CHARITY NO 1090318**

**ELH CHARITABLE TRUST**

**REGISTERED CHARITY NO 1090318**

**INDEX**

**YEAR ENDED 30 SEPTEMBER 2024**

	Page
Trustees' annual report	2-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7-8

**ELH CHARITABLE TRUST**

**REGISTERED CHARITY NO 1090318**

**TRUSTEES' ANNUAL REPORT  
YEAR ENDED 30 SEPTEMBER 2024**

**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 2024**

#### **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 £35,429. 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  
30 July 2025

**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 2024.

**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:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or

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.

Lloyd Mushambadzi ACA  
14 Furzefield  
Crawley  
RH11 7JS

30 July 2025

**ELH CHARITABLE TRUST****REGISTERED CHARITY NO 1090318****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	<i><b>General funds</b></i>	<i><b>Restricted funds</b></i>	<i><b>Total 2024</b></i>	<i><b>Total 2023</b></i>
	<i><b>£</b></i>	<i><b>£</b></i>	<i><b>£</b></i>	<i><b>£</b></i>
<b>INCOMING RESOURCES</b>				
<i>Income from Donations</i>				
Donations and gifts	27,959	480	28,439	12,480
Gift aid	6,576	-	6,576	3,000
<i>Income from Investments</i>				
Bank deposit interest	-	-	-	-
<b>TOTAL INCOME</b>	<b>34,535</b>	<b>480</b>	<b>35,015</b>	<b>15,480</b>
<b>RESOURCES EXPENDED</b>				
<i>Expenditure on charitable activities</i>				
Gifts to the following:				
Amyand Park Chapel (Twickenham)	-	-	-	10,000
Pamoja	5,000	-	5,000	-
Royal Marsden Hospital	250	-	250	-
<i>Other expenditure</i>				
Bank charges	60	-	60	60
Governance costs	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>	<b>5,310</b>	<b>-</b>	<b>5,310</b>	<b>10,060</b>
<b>NET INCOME</b>	<b>29,225</b>	<b>480</b>	<b>29,705</b>	<b>5,420</b>
<b>FUNDS BROUGHT FORWARD 1 OCTOBER 2023</b>	<b>9,819</b>	<b>480</b>	<b>10,299</b>	<b>4,879</b>
<b>FUNDS CARRIED FORWARD 30 SEPTEMBER 2024</b>	<b>39,044</b>	<b>960</b>	<b>40,004</b>	<b>10,299</b>

**ELH CHARITABLE TRUST****REGISTERED CHARITY NO 1090318****BALANCE SHEET  
30 SEPTEMBER 2024**

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
<b>CURRENT ASSETS</b>				
Debtors – income tax refund due		9,990		3,414
Cash at bank		<u>30,014</u>		<u>6,885</u>
		40,004		10,299
<b>CREDITORS:</b> amounts falling due within one year – interest free loans		<u>-</u>		<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>40,004</u>		<u>10,299</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>40,004</u>		<u>10,299</u>
<b>FUNDS</b>				
General funds		39,044		9,819
Restricted funds		<u>960</u>		<u>480</u>
<b>TOTAL FUNDS</b>		<u>40,004</u>		<u>10,299</u>

The financial statements were approved by the trustees on 30 July 2023 and signed on their behalf by:

John Helps

Trustee

# **ELH CHARITABLE TRUST**

**REGISTERED CHARITY NO 1090318**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024**

### **1 Basis of preparation**

#### **Basis of accounting**

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value

These financial statements have been prepared in compliance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The charity constitutes a public benefit entity as defined by FRS 102.

#### **Recognition of Income**

Income is included in the Statement of Financial Activities when the charity becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### **Expenditure and liabilities**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### **2 TRUSTEES**

No trustee received any remuneration or reimbursement of expenses.

ELH CHARITABLE TRUST

REGISTERED CHARITY NO 1090318

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 RESTRICTED FUNDS

	<i>Total brought forward £</i>	<i>Donation s £</i>	<i>Gift aid £</i>	<i>Transfers between funds £</i>	<i>Resources used £</i>	<i>Total carried forward £</i>
Romania Fund	480	480	-	-	-	960
	480	480	-	-	-	960

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.