

THE INTERNATIONAL ASSOCIATION FOR HUMAN VALUES

England & Wales · Charity number 1103261

Details

| | |
|-------------|---|
| Other names | IAHV |
| Status | Registered |
| Legal form | Trust |
| Registered | 2004-04-19 |
| Register | View on the Charity Commission register |

Contact

Address 1 Hawthorn Crescent
Woodley
Reading
RG5 4FH

Phone 01342822927

Email info@iahv.org.uk

Website www.iahv.org.uk

Activities

Objects: A) GENERALLY FOR SUCH PURPOSES OR OBJECTS WHICH ARE FROM TIME TO TIME RECOGNISED AS EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION THINK FIT B) THE RELIEF OF POVERTY AND SICKNESS AND THE ADVANCEMENT OF EDUCATION SPIRITUAL FULFILMENT AND OTHER CHARITABLE ASSISTANCE EITHER BY DIRECT AID OR OTHER CHARITABLE ORGANISATIONS C) PROVIDING HELP FOR VICTIMS OF NATURAL AND CIVIL DISASTERS D) HELP FOR ALCOHOL AND DRUG ABUSE PROJECTS

Activities: IAHV promotes it's charitable objectives through the encouragement of Human Values. It works with all races, creeds, ages, backgrounds on educational projects to empower individuals to overcome personal limitations and difficulty to work together for the wellbeing and betterment of themselves and society with diverse projects eg in prisons, disaster relief, poor '3rd world' environments etc

Classification

- **How:** Makes Grants To Organisations, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Brazil
- Canada
- Germany
- Ghana
- Guernsey
- India
- Kenya
- Lebanon
- Northern Ireland
- Scotland
- Sri Lanka
- Ukraine
- United States
- Throughout England

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-04-05 | £123,166 | £105,126 | - | - |
| 2024-04-05 | £120,109 | £173,289 | - | - |
| 2023-04-05 | £119,037 | £141,300 | - | - |
| 2022-04-05 | £464,889 | £384,602 | - | - |
| 2021-04-05 | £296,211 | £169,616 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------|------|------------|
| MADHU RAO | | |
| Prashant Manral | | 2023-11-28 |
| Puja Handa Mathur | | 2023-11-28 |

THE INTERNATIONAL ASSOCIATION FOR HUMAN VALUES

England & Wales - Charity number 1103261

Accounts

Charity number: 1103261

International Association for Human Values

Trustees' report and financial statements

for the year ended 5 April 2025

International Association for Human Values

Content Page

- 1. Legal and Administrative Information**
- 2. Trustees Report**
 - Review of activities and achievements**
 - Fundraising**
 - Future plans**
 - Statement of trustees' responsibilities**
- 3. Independent examiner's report to the trustees on the unaudited financial statements of International Association for Human Values.**
- 4. Statement of financial activities**
 - Balance sheet**
 - Notes to financial statements**

International Association for Human Values

Legal and administrative information

Trustees

Madhu Rao
Puja Handa
Prashant Manral

Charity Number 1103261

Register office

1 Hawthorn Crescent
Woodley
Reading
RG5 4FH
Berkshire, England

Independent Examiner

Ashlei Associates
7 Heath Drive
Sutton
Surrey SM2 5RP

Bankers

National Westminster Bank
37 Green Lane
Northwood
Middlesex
HA6 3AE

Triodos Bank
Deanery Road
Bristol
BS1 5AS

International Association for Human Values

Trustees' report for the year ended 5 April 2025

The Trustees present their annual report and accounts for the year ended 5 April 2025.

The Trustees who served during the year and up to the date of this report are set out on page 3.

1. Structure, Governance and Management

1.1 Organisational structure

There are 3 trustees. Where there is a requirement for a new trustee a candidate would be identified and appointed by the remaining trustees. The trustees ensure that any new trustee is made entirely familiar with the work and responsibilities of the trust and the requirements of compliance with the formal obligations as stipulated by the Charity Commission.

1.2 Procedures and policies for making donations

The trustees consider the recommendations of the management committee on a regular basis monthly or as appropriate, to respond to the opportunities and operational needs of the organisation. Nominations for donations are elicited through an informal network of contacts and approaches from that network. The trustees require those seeking a grant to submit a formal proposal for their project setting out how much is required, what it is intended to do with those funds, how the project will be carried out in practical terms, and who is intended to benefit. The recipients are also required to undertake to provide regular reports, photographs and materials that the Trust can then use to ensure proper use of the funds and account publicly for the sums used; also, to promote further fundraising. It is made clear that each application is considered on its own merits and does not infer further funding for the future. In fact, it is policy for certain projects that the funding is intended to launch a pilot initiative which will be the basis for applications for ongoing funding from other outside sources. Volunteers requesting the support of the charity for certain projects are asked to ensure the project is self-funding or to raise the funds to cover it.

A prominent feature of IAHV is the emphasis that is placed upon the use of volunteers to manage the charity's affairs and conduct its projects. This has benefits in rendering donations very cost effective as it keeps administrative costs to a minimum whilst promoting the merits of volunteering, with the additional satisfaction that this brings to all. Generally, when IAHV needs paid support, it engages the services of self-employed consultants. Administratively IAHV also

pays an external bookkeeper and for part-time regular paid administrative support, as it has sometimes proved difficult to provide adequate and timely administrative support using volunteers. IAHV also pays charitable workers for specific projects where grant funding specifically covers that. There can be an expectation and even a requirement from the donor side that funding be built into the proposal to remunerate paid staff undertaking project responsibilities.

The trustees will continue to honour their commitment that donations from individuals and organisations should be as effective as possible by keeping overheads low. It is policy however to retain 5% of donations for the purposes of management, administration and development due to the increasing volume of transactions and the need for improving various aspects of the charity's functioning,

2. Review of activities and achievements

The year 24/25 was a busy period building up volunteer teams, management teams, searching for an appropriate venue for the proposed IAHV London Centre as well as designing and collaborating a Peacebuilding intervention in Lebanon for Trauma relief, Resilience building and empowerment for local youth. Women and children.. Significant events were conducted by volunteers for raising awareness and raising funds.

IAHV management conducted sessions for training new volunteers, project managers about compliance, finance protocols, fundraising skills and project management procedures. A new team for finance and accounting was formed along with a renewed team for the annual 10K signature event for the charity.

The team of volunteers organised a 10K run in Summer 2024 to support its various projects. The year was exceptionally good for the Climate Action Now project and the Read Library Projects.



On March 25, 2025 - at the very end of the financial year, The charity proudly announced open a physical Centre with provision for 3 volunteers and 1 centre manager to have an office space in Hoxton in London and access the events and meeting rooms of the shared co-working space that also hosted 400 other businesses and startups. More on this will be published in the next annual report.

In addition we were engaged in the following project responses.

2.1 Gift a smile - Art of Living Free Schools Project

This project supports free schools in rural India offered by The Art of Living. There are currently 1356 schools in rural and remote areas across 22 states in India providing free value-based, holistic education to over 120,000+ students. Many children are the first generation to attend school. The attendance of the students is generally above 75% and the dropout rate is very low indeed. The syllabus is based on the national curriculum supplemented with a variety of other activities and subjects designed to give a broad and balanced all round values-based education.

A sum of £31,243 was raised in the UK for the 'gift a smile' Education Programme. Funds are raised from events, regular monthly donations and sponsored runs. The team of 7 key volunteers are planning on continued events to spread awareness and raise funds.

2.2 Read Library Project



The aim of this IAHV project is to give underprivileged children access to quality books in schools, to promote their reading and learning and to expand their knowledge. It provides libraries of books in languages and on topics selected by the recipient under-resourced schools in India and Kenya. Many of these schools have not previously had a library. In 2024 - 2025

33 new libraries were set up, benefiting close to 6000 students across the schools. This builds on the previous years of success setting up libraries in schools. In 2024/25 year, the project team fundraised a sum of GBP 13,314.

The project has 20 key volunteers who are outreaching to businesses and university alumni groups. They are also organising fundraising well attended events from time to time - a testimony to good awareness of the cause and of an inspired team of volunteers.

At an aggregate level, this is 257 libraries. A huge achievement for this team of volunteers spread across the UK, India, Kenya and USA as well. There is an aim to set up 50 School libraries (or more) in 2025-26 across India and Kenya. Also to do a collective school library event with children from multiple schools joining. There is a plan to conduct a library training program for school teachers to maximise the use of the books.

2.3 Climate Action Now (CAN) Project

The Climate Action Now initiative was developed to address the serious threat from climate change, by planting trees as an effective way to remove CO2 emissions and to bring local communities out of poverty. During the 24/25 financial year £14,279 in donations was raised for planting trees from individuals, business and organisations. This enabled IAHV in conjunction with our partner Saving Our Planet, to take our total combined tree planting count to 1,819,219 trees. The Project team's next big goal is 2,000,000 trees.



We have teamed up with a new planting partner Graine De Vie (GDV) to maximise the impact of tree planting! This project plants fruit trees in Madagascar and brings great economic and social impact for locals (with our previous planting partners, 100 trees created one day of work and now this has doubled to two days with GDV!

During the year, IAHV Climate Action Project took up youth interns Sienna and Muskaan to coach and mentor them. Our Climate expert and Board member Shailen Mittal also represented IAHV at the UN Conference COP29 in Baku in November 2024 to have discussions and explore partnerships in the space of Mental health and Climate Change. He interacted with officials and high level delegates from The Commonwealth of Nations, The Africa Union and at The Health Pavillion of the UN office; amongst others. Opportunities were also explored for mental health interventions in schools and prisons in Azerbaijan with the support of the local Art of Living chapter in Azerbaijan.



2.4 Manage Your Mind – Programme to Deliver Resilience Training for NHS Health and Social Care Professionals (MYM):

This very successful programme is run by IAHV's associated CIC organisation MYM in the Kent and Medway area by Dr Farnaaz Sharief to a wide range of care professionals in hospitals, primary care and public health. The independent evaluations show significant benefits including improved wellbeing, decrease in perceived stress and emotional exhaustion

2.5 Project Pavitra - delivers Menstrual health and hygiene workshops for adolescent girls and women in Asia and Africa



IAHV UK supports the Project Pavitra Programme which is an initiative run by IAHV's sister organisation The Art of Living Foundation in India. The purpose of this campaign is to provide important education to girls in rural and impoverished areas on the subject of menstruation, which largely remains a field of ignorance in such communities with many negative consequences. Last financial year, Project Pavitra reached over 11,000+ participants across 150 courses. On 5th April 2025, the UK team held an awareness session in London on the ongoing project activities. Team lead and dedicated volunteers - Seema, Aditi and Ranjana led the initiative supported by Dr Payal and Shalini.



2.6 Disaster Relief Project

During April 2024 to March 2025, below disaster relief interventions were funded.

2.6.1 Lebanon

Between August and October 2024, IAHV UK, in partnership with Shankara Universal, Lebanon and with Art of Living Lebanon, successfully implemented a trauma relief programme in Lebanon to provide free mental health and psychosocial support to communities affected by the armed conflict, economic hardships, and ongoing geopolitical instability. As well as raising £4334.60 towards relief, the programme offered structured trauma relief sessions designed to address chronic stress, anxiety, and emotional exhaustion among youth, women, and children. Core interventions included guided meditation to calm the nervous system, improve emotional regulation, and build inner resilience. These were complemented by recreational and creative activities such as painting, and group interaction, which provided safe outlets for expression, connection, and emotional release. After attending these sessions, participants displayed a sense of safety, judgement and hope. Despite security constraints and limited resources, trained facilitators and volunteers ensured consistent delivery and culturally sensitive engagement. Through these holistic and community-based approaches, the programme supported trauma recovery, and contributed to long-term resilience and peace building within vulnerable communities.



2.6.2 Relief work for Refugees in Germany: UK has fundraised £1056.51 to support displaced refugees (including Ukrainians), healthcare workers arriving in Germany and nearby European countries, by way of trauma-relief workshops conducted by local German/ European teams.

2.7 YES! for Schools Programme

This programme provides a workshop called 'Youth Empowerment Seminar!' in the school environment. The workshops provide interactive sessions to support mental health, confidence and resilience for young people aged 13-18 years.



During 24/25 the progress in developing this internationally successful programme in the UK has gathered some momentum. The team has been exploring opportunities to deliver the programme in schools in the UK and continuing to develop team resources and marketing material. £1000 was raised.

Birgit Konig became the new project manager. The organisation thanks Peter Higginson, previous project manager for spearheading this initiative and leading the team for previous years.

More details visit: <https://yesforschools.org.uk/>

2.8 The Ayurveda Mother and Infant Programme (AMI) Project

AMI is based on the ancient principles of Ayurveda, provides preconception to postpartum seminars to ensure mothers are nurtured and supported to facilitate their wide ranging roles in society. It offers safe training to ensure mothers are nurtured and supported. In this financial year, GBP 4553.53 was raised. Funding was provided to support mothers in Ukraine to attend training based on yoga and ayurveda.

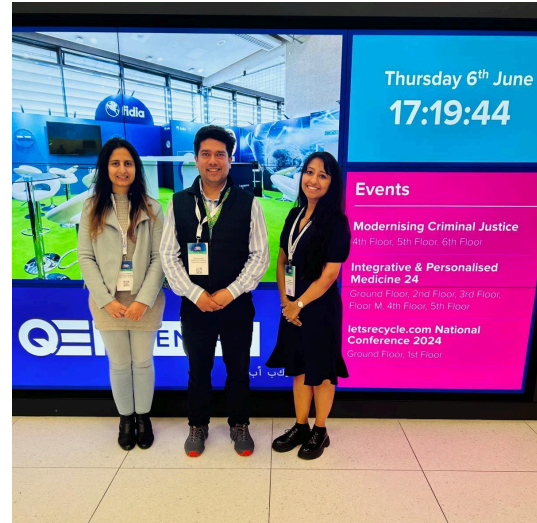
2.9 Sri Lanka Children' s Home Project

This project supports the development of Children's orphanage homes in Sri Lanka. GBP 4735.07 was raised in this financial year by IAHV UK. The funds contribute to renovations of the building and support any supplies required for the children. The project is governed and managed by the local Art of Living Sri Lanka board of management. Future plans focus on expanding international partnerships, delivering further fundraising events, completing safety and infrastructure projects, and ensuring sustainable long-term support for the children's homes.

2.10 Prison Programme UK

The IAHV Prison Programme is long standing across international IAHV country chapters. The programme provides workshops for inmates to reduce anger, aggression and reoffending on release. The tools are based on mental health training of yoga and breathwork. The programme extends to support prison staff managing a difficult place of work. The team are working on a corporate partnership with a top consultation firm to create a 'fair chance portal' looking at life after prisons. This would look into mental health and job creation. The team has also engaged with training to update skills and expand.

In June 2024 there was an opportunity to send IAHV delegates to an industry conference — Modernising Criminal Justice in London.



2.11 Mind & Body Wellness Programme

This programme is led by a trained doctor who is also a trained facilitator for the Art of Living Education Limited UK. The programme provides mental health sessions for NHS staff and the local communities in the region of Caerphilly, near Cardiff in Wales. 100 people have been impacted and influenced from the 5-weekly breathwork and meditation sessions. Wider sessions include 400, conducted in collaboration with local CIC called Thriving Communities.

Mental health interventions were conducted for 2nd year medical college students in Cardiff and introductory sessions for Junior and middle doctors in an NHS hospital in Surrey.



Mental health intro @NHS Hospital in Surrey, England
Dr. Manmeet Kaur (GP, NHS Cardiff) facilitated session for Junior and Middle doctors, assisted by Dr. Gauravi Phate, AOL, IAHV Volunteer



SKY for Medical Students in Wales - Holistic Health Care (HHC)

Dr. Kaur, Sandra Brown, Paul O' Leary facilitated a SKY course for 16 Year 2 students of Cardiff Medical School

"Thanks very much for running the project. I really appreciate the time you put into it and the benefits it gives to our students." – from SSC Medical director

"I decided to submit a letter as my final piece of assessed work, suggesting that this week's training be a mandatory part of the medical course." – Medical Students

2.12 Youth Leadership Training Program (YLTP) Kenya Project

YLTP is an initiative which develops the youth to take action to allow their region to thrive and prosper. It looks into building individual and emotional resilience, personal leadership capabilities, followed by taking on service projects. YLTP has been a successful programme in Kenya focusing on youth empowerment. Previous years have seen several programmes impacting the communities they serve. As well as mental health, participants are encouraged to establish peace building among communities.



Impact during this year: A video was being made to document the transformation of youth. Awareness was raised by holding screenings and engagement with youth. 10 programmes were delivered and 9 participants were trained to become teachers. The local team signed an MOU for building peace with the Kenyan National Integration for Peace in Kenya, and with the Ministry of Labour and Welfare to roll out our programs in schools in Kenya. For the project, GBP 6650.95 funding was raised by IAHV UK, during this year.

The teams in Kenya and South Africa work with dedication towards the cause of Youth Mental Health and community empowerment. Read more about it here: www.iahvkidsandyouth.co.ke

Activity Summary

IAHV's total income was £123,166 and its outgoings for project expenditure were £93,707. The governance expenses for the year were £11,419. In total outgoings were £105,126.

3. Fundraising

This is a vital function as with all charities. IAHV raises funds through regular giving via monthly bank payments from donors, employers matched funding, and appeals for one off payments to answer specific needs. It participates annually in the British 10K sponsored charity run through central London in July, which raises useful funding. It also engages with online fundraising platforms such as Just Giving and Global Giving and applies for grant funding as appropriate. It also seeks to raise funds from corporate sources. Where possible also our trainers charge fees for the delivery of programmes. There is a plan to train dedicated volunteers with professional skills of fundraising such as proposal writing, company giving and through more events organised by inspired volunteers and supports.

Reserves

As a grant making Charity the trustees have determined that, apart from maintaining sufficient funds to meet day-to-day expenses, they should hold a reserve fund.

Investment powers, policy and performance

It is the policy of the Association to invest excess funds in an interest-bearing bank account.

Grant making policy

The trustees identify projects and organisations they wish to support and do not invite or support speculative approaches. The trust also does not respond to unsolicited correspondence unless it relates to work in hand.

4. Future plans

Whilst maintaining continuity with existing projects, the organisation needs to continue to build its volunteer base and fundraising initiatives with new ideas. One of these is to set up a new office with support from donors, 1 paid staff and 2-3 volunteer staff. The new IAHV team intends to seek strategic and funding partnerships with businesses, multilateral organisations and other charities. IAHV UK has launched structured internships and coached one intern already whilst onboarding another intern soon in April 2025.

Following the Turkey and Morocco earthquakes, conflict in Ukraine-Russia and political tension between Israel-Palestine and Lebanon, IAHV has been developing its resources to deal with Disaster Relief in Europe and in Lebanon as well.

The Community Mental Health programme supported by IAHV, developing in South Wales, is now in momentum with a team of volunteers and local support from NHS and Medical colleges. The two Youth mental health interventions: YES for Schools and SKY Campus (in the UK and European universities) are new projects for engagement with volunteers and donors as well as for impact with trainers and beneficiaries. The Prison Program team is also inspired and outreaching actively for opportunities to teach in the prisons and help prison leavers integrate back into the society.

IAHV needs to scale up to further strengthen the infrastructure and management to deal effectively and efficiently with new opportunities. Essentially IAHV remains a volunteer-led charity. An important aspect of its ethos is to support and inspire volunteers to contribute, and more volunteers have been coming forward. Many of these volunteers need induction, guidance and sometimes skills-training. The new management has designed and rolled out a new project team structure to be adopted in coming months and years. New projects are also being investigated and supported.

IAHV will continue to be alert for opportunities to promote Human Values as a medium to strengthen society and bring the benefits of the programmes to an ever-wider audience.

5. Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material 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 operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees confirm that they have complied with their obligations and in particular their duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

On behalf of the board

| | |
|-------------------|------------------------|
| (Sign 1) | (Sign 2) |
| <i>Puja Handa</i> | <i>Prashant</i> |
| Puja Handa | Prashant Manral |
| TRUSTEE | TRUSTEE |

6. Independent examiner's report to the trustees on the unaudited financial statements of International Association for Human Values.

I report on the accounts of the International Association for Human Values for the year ended 5 April 2025 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
- To keep accounting records in accordance with section 41 of the Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- have not been met or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I Patel FCA

Ashlei Associates

Chartered Accountants

2 February 2026

7 Heath Drive

Sutton

Surrey

SM2 5RP

Statement of financial activities

For the year ended 5 April 2025

| | Note | Unrestricted | Restricted | 2025 | 2024 |
|---|-------------|---------------------|-------------------|----------------|-----------------|
| | s | Funds | Funds | Total | Total |
| | | £ | £ | £ | £ |
| Incoming Resources | | | | | |
| Incoming resources from generating funds: | | | | | |
| Voluntary income | 2 | 19,627 | 87,957 | 107,584 | 116,255 |
| Income from investments | 3 | 2,040 | - | 2,040 | 1,832 |
| Royalty Fees | | 950 | - | 950 | - |
| Course Fee | | 644 | - | 644 | - |
| Prior year adjustment Gift aid | | 6356 | - | 6356 | - |
| Admin fee income | | 5,592 | - | 5,592 | 2,022 |
| Total incoming resources | | 35,209 | 87,957 | 123,166 | 120,109 |
| Resources Expended | | | | | |
| Cost of generating funds: | | | | | |
| Fundraising trading: | | | | | |
| Cost of goods sold and other costs | 4 | - | - | - | - |
| Charitable activities | 5 | - | 93,707 | 93,707 | 166,793 |
| Governance costs | 6 | 11,419 | - | 11,419 | 6,496 |
| | | 11,419 | 93,707 | 105,126 | 173,289 |
| Net Funds For The Year Ended 5 April 2025 | | 23,790 | (5,750) | 18,040 | (53,180) |
| Total funds brought forward | | 111,650 | 124,741 | 236,391 | 289,571 |
| Total funds carried forward | | 135,440 | 118,991 | 254,431 | 236,391 |

Balance Sheet

as at 5 April 2025

| | Notes | 2025 £ | 2024 £ |
|---|-------|----------------|----------------|
| Current Assets | | | |
| Debtors | 7 | 5,105 | - |
| Cash at bank and in hand | | <u>258,147</u> | <u>246,404</u> |
| | | 263,252 | 246,404 |
| Creditors: amounts falling due within one year | 8 | (8,821) | (10,013) |
| Net current assets | | <u>254,431</u> | <u>236,391</u> |
| Net assets | | 254,431 | 236,391 |
| Funds | | | |
| Unrestricted funds | 10 | 135,440 | 111,650 |
| Restricted funds | 11 | <u>118,991</u> | <u>124,741</u> |
| | | 254,431 | 236,391 |

The financial statements were approved by the Trustees on and signed on its behalf by

Puja Handa
Trustee
2 February 2026

Prashant Manral
Trustee
2 February 2026

The notes on pages 18 to 24 form an integral part of the financial statements

Notes to the financial statements for the year ended 5 April 2025

1.0. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the charities Statement of Recommended Practice and FRS 102 Section 1A

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred Expenditure included any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Resources expended are recognised in the year in which they are incurred.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary Income

| Donations | Unrestricted Funds £ | Restricted Funds £ | 2025 Total £ | 2024 Total £ |
|---------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| 10k | | 1,044 | 1,044 | 1,416 |
| Afghan Support | | - | - | - |
| Africa | | - | - | 226 |
| AMI | | 4,554 | 4,554 | 2,724 |
| Art of Living | | 11,652 | 11,652 | 1705 |
| Climate Action Now | | 14,279 | 14,279 | 24,248 |
| Earth Day | | 1,390 | 1,390 | - |
| Disaster relief | | - | - | 2,137 |
| Germany Refugee Project | | 1,057 | 1,057 | 1,558 |
| Gift a Smile | | 19,591 | 19,591 | 16,928 |
| Give As You live ltd | | - | - | 26 |
| Gift Aid Recovery | | - | - | (367) |
| General fund | 19,627 | - | 19,627 | 21,672 |
| Iran | | - | - | - |
| M & B Wellness | | 820 | 820 | 324 |
| Kenya YLTP | | 6,651 | 6,651 | 7,997 |
| Lebanon | | 4,335 | 4,335 | - |
| MYM | | 1,121 | 1,121 | 1,121 |
| Nominated Project Reserve | | - | - | - |
| Help Turkey | | - | - | 299 |
| NHS | | - | - | - |
| Pakistan relief | | - | - | - |
| Pavitra | | 982 | 982 | 1,303 |
| PB UK HRE | | 26 | 26 | - |
| Peacebuilding | | 1,000 | 1,000 | - |
| Morocco Earthquake Relief | | - | - | 1,160 |
| Prison SMART | | 539 | 539 | 23 |
| Read Library | | 13,314 | 13,314 | 12,216 |
| Scotland 108 Squared | | - | - | 98 |
| Sri Lanka | | 4,735 | 4,735 | 12,297 |
| Sri Lanka - Meals | | - | - | 50 |
| TLEX | | - | - | - |
| Ukraine | | 492 | 492 | 509 |
| World Cultural Festival | | - | - | 6,585 |
| Yes for schools | | 1,496 | 1,496 | - |

| | | | |
|--|--------|--------|---------|
| | - | - | - |
| | 19,627 | 87,957 | 107,584 |
| | | | 116,255 |

3. Investment Income

| | Unrestricted Funds £ | 2025 Total £ | 2024 Total £ |
|------------------|----------------------------|--------------------|--------------------|
| Deposit Interest | 2,040 | 2,040 | 1,832 |
| | 2,040 | 2,040 | 1,832 |

4. Cost of generating funds

| | Restricted Funds £ | 2025 Total £ | 2024 Total £ |
|---------|--------------------------|--------------------|--------------------|
| 10k run | - | - | 3360 |
| | - | - | 3360 |

5. Cost of charitable activities - Grants payable

| | Unrestricted Funds £ | Restricted Funds £ | 2025 Total £ | 2024 Total £ |
|------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Africa | | | | 11 |
| 10K | - | 4,280 | 4,280 | - |
| AMI | - | 3,322 | 3,322 | 9,330 |
| Climate Action Now | - | 12,845 | 12,845 | 27,676 |
| Disaster relief | | 1,700 | 1,700 | |
| Gift a Smile | - | 9,470 | 9,470 | 25,000 |
| MYM | - | - | - | 1,322 |
| Art of living | | 478 | 478 | 17,278 |
| Covid 19 | - | - | - | 6,728 |
| IAHV Infrastructure IT | - | 1355 | 1355 | - |
| IAHV London Centre | | 2,005 | 2,005 | |
| KenyaYLTP | | 3,984 | 3,984 | 14,331 |
| Lebanon | | 15,885 | 15,885 | |
| Pavitra | - | 1,716 | 1,716 | 3,841 |
| Help Turkey | - | 4,924 | 4,924 | 7,127 |
| Peacebuilding | - | 16,820 | 16,820 | 720 |
| Morocco Earthquake | - | - | - | 1,661 |

| | | | | |
|---------------------|---|--------|--------|---------|
| Prison SMART | - | - | - | 696 |
| Read Library | - | 14,020 | 14,020 | 18,036 |
| TLEX | - | - | - | 1,632 |
| Sri Lanka | - | - | - | 5,015 |
| Sky Campus | - | 523 | 523 | - |
| Ukraine | - | - | - | 8630 |
| Gift Aid adjustment | | (367) | (367) | |
| Rounding | | 2 | 2 | |
| Yes for Schools | - | 742 | 742 | 6,059 |
| | - | 93,707 | 93,707 | 155,093 |

6. Governance costs

| | Unrestricted Funds | 2025 Total | 2024 Total |
|------------------------------------|-----------------------|---------------|---------------|
| | £ | £ | £ |
| General expenses | 46 | 46 | 152 |
| Accountancy & Admin fees | 9,578 | 9,578 | 6,156 |
| Bank charges | 250 | 250 | 189 |
| Foreign exchange gain | 58 | 58 | - |
| Travel Subsistence and admin costs | 1487 | 1487 | |
| | 11,419 | 11,419 | 6,497 |

| | 2025 Total | 2024 Total |
|-----------|---------------|---------------|
| | £ | £ |
| Gift Aid | 4155 | - |
| Royalties | 950 | - |
| | 5105 | 13,021 |

8. Creditors: Amounts falling due within one year

| | 2025 Total | 2024 Total |
|-----------------|---------------|---------------|
| | £ | £ |
| Other creditors | 8,821 | 10,013 |
| | 8,821 | 10,013 |

9. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ |
|--|----------------------------|--------------------------|---------------------|
| Fund balances at 5 April 2025 as represented by: | | | |
| Current Assets | 144,261 | 118,991 | 263,252 |
| Current Liabilities | (8,821) | - | (8,821) |
| | 135,440 | 118,991 | 254,431 |

10. Unrestricted funds

| | 6th April 2024 £ | Incoming £ | Outgoing £ | 5th April 2025 £ |
|--------------------|---------------------|---------------|---------------|---------------------|
| General grant fund | 111,650 | 35,209 | (11,419) | 135,440 |

Purposes of unrestricted funds

Unrestricted funds may be put to any charitable use as determined by the Trustees

11. Net movement in funds

| | 5th April 2024 £ | Incoming £ | Outgoing £ | 5th April 2025 £ |
|-------------------------|---------------------|---------------|---------------|---------------------|
| 10k | (161) | 1044 | 4280 | (3,397) |
| Afghan Support | 1,436 | | | 1,436 |
| Africa | 831 | | | 831 |
| AMI | (5,726) | 4553 | 3322 | (4,494) |
| Breathe SMART | 329 | | | 329 |
| Climate Action Now | (1,984) | 14280 | 12845 | (549) |
| Covid19 | 1 | | | 1 |
| Disaster relief | 15,445 | | 1700 | 13,745 |
| Germany Refugee Project | 3,374 | 1056 | | |
| Gift a Smile | 5,634 | 19591 | 9470 | 15,755 |
| Give As You live ltd | 26 | | | 26 |
| Gift Aid Recovery | (367) | - | | (367) |
| Gift Aid adjustment | | | (367) | 367 |
| IAHV Infrastructure IT | 18,976 | | 1,355 | 17,621 |
| IAHV London centre | | | 2005 | (2005) |
| Iran | 2,970 | | | 2,970 |
| | | | | 4,430 |

| | | | | |
|---------------------------|----------------|---------------|---------------|----------------|
| M & B Wellness | 324 | 820 | | 1144 |
| Kenya YLTP | (6,334) | 6651 | 3984 | (3,667) |
| Lebanon | 14,743 | 4335 | 15885 | 3,193 |
| MYM | (201) | | | (201) |
| Nominated Project Reserve | 25,000 | | | 25,000 |
| Help Turkey | 6,356 | | 4921 | 1,432 |
| Earth Day | - | 1390 | | 1390 |
| Pakistan relief | 1,162 | | | 1,162 |
| Pavitra | 609 | 982 | 1716 | (125) |
| PB UK HRE | 682 | 26 | | 708 |
| Peacebuilding | 15,873 | 1000 | 16820 | 53 |
| Morocco Earthquake Relief | (501) | | | (501) |
| Prison SMART | 1,824 | 539 | | 2,363 |
| Read Library | 1,921 | 13314 | 14020 | 1,215 |
| Scotland 108 Squared | 98 | | | 98 |
| Sri Lanka | 15,182 | 4735 | | 19,917 |
| Sri Lanka Meals | 50 | | | 50 |
| Sky Campus | | | 523 | (523) |
| TLEX | 1,063 | | | 1,063 |
| Ukraine | 7,821 | 492 | | 8,313 |
| Art of Living | (15573) | 11652 | 478 | (4399) |
| Yes for schools | 13,854 | 1496 | 742 | 14,608 |
| Rounding adjustment | 1 | | | - |
| Adjustment | 3 | -1 | 2 | - |
| Total | 124,741 | 87,957 | 93,707 | 118,991 |

End of Report.

THE INTERNATIONAL ASSOCIATION FOR HUMAN VALUES

England & Wales - Charity number 1103261

Accounts

Charity number: 1103261

International Association for Human Values

Trustees' report and financial statements

for the year ended 5 April 2024

International Association for Human Values

Contents

| | Page |
|--------------------------------------|----------------|
| Legal and administrative information | 1 |
| Trustees report | 2 - 12 |
| Independent examiners' report | 13 |
| Statement of financial activities | 14 |
| Balance sheet | 15 |
| Notes to the financial statements | 16 - 20 |

International Association for Human Values

Legal and administrative information

| | |
|----------------------|---|
| Trustees | Madhu Rao Puja Handa Prashant Manral |
| Charity number | 1103261 |
| Registered office | 1 Hawthorn Crescent Woodley Reading RG5 4FH |
| Independent Examiner | Ashlei Associates 7 Heath Drive Sutton Surrey SM2 5RP |
| Bankers | National Westminster Bank 37 Green Lane Northwood Middlesex HA6 3AE Triodos Bank Deanery Road Bristol BS1 5AS |

International Association for Human Values

Trustees' report for the year ended 5 April 2024

The Trustees present their annual report and accounts for the year ended 5 April 2024.

The Trustees who served during the year and up to the date of this report are set out on page 1.

1. Structure, Governance and Management

1.1 Organisational structure

There are 3 trustees. Where there is a requirement for a new trustee a candidate would be identified and appointed by the remaining trustees. The trustees ensure that any new trustee is made entirely familiar with the work and responsibilities of the trust and the requirements of compliance with the formal obligations as stipulated by the Charity Commission.

1.2 Procedures and policies for making donations

The trustees consider the recommendations of the management committee on a regular basis monthly or as appropriate, to respond to the opportunities and operational needs of the organisation. Nominations for donations are elicited through an informal network of contacts and approaches from that network. The trustees require those seeking a grant to submit a formal proposal for their project setting out how much is required, what it is intended to do with those funds, how the project will be carried out in practical terms, and who is intended to benefit. The recipients are also required to undertake to provide regular reports, photographs and materials that the Trust can then use to ensure proper use of the funds and account publicly for the sums used; also, to promote further fundraising. It is made clear that each application is considered on its own merits and does not infer further funding for the future. In fact, it is policy for certain projects that the funding is intended to launch a pilot initiative which will be the basis for applications for ongoing funding from other outside sources. Volunteers requesting the support of the charity for certain projects are asked to ensure the project is self-funding or to raise the funds to cover it.

A prominent feature of IAHV is the emphasis that is placed upon the use of volunteers to manage the charity's affairs and conduct its projects. This has benefits in rendering donations very cost effective as it keeps administrative costs to a minimum whilst promoting the merits of volunteering, with the additional satisfaction that this brings to all. Generally, when IAHV needs paid support, it engages the services of self-employed consultants. Administratively IAHV also pays an external bookkeeper and for part-time regular paid administrative support, as it has sometimes proved difficult

to provide adequate and timely administrative support using volunteers. IAHV also pays charitable workers for specific projects where grant funding specifically covers that. There can be an expectation and even a requirement from the donor side that funding be built into the proposal to remunerate paid staff undertaking project responsibilities.

The trustees will continue to honour their commitment that donations from individuals and organisations should be as effective as possible by keeping overheads low. It is policy however to retain 5% of donations for the purposes of management, administration and development due to the increasing volume of transactions and the need for improving various aspects of the charity's functioning,

2. Review of activities and achievements

The year 23/24 was a relatively quiet year after the extremely busy previous periods supporting various Covid related and Ukraine-relief initiatives. A large portion of the time was spent on management changeover and transition related activities.

IAHV continued during this period was the provision of trauma relief support within Europe and close by, following various disasters such as in Turkey and Morocco. (Our previous disaster responses were usually to fundraise for events further away, especially in India).

The team of volunteers organised a 10K run in Summer 2023 to support its various projects. New projects such as the Community mental health intervention for NHS staff and communities near Cardiff, Wales gathered momentum. The year was exceptionally good for the Climate Action Now project that reached just south of a quarter million new trees and it built on a valuable partnership with Rotary International London District Club.



The IAHV outgoing leadership supported the incoming leadership team by way of various meetings, documentation, guidelines and handover formalities. The new team thanks the outgoing team that comprised Sue Hindle, Gordon Herrald, Hajra Basit, Viran Daya, Deepa Shukla, Sriroop Parikh and Anjali Mittal.

The New Management effective 01.01.2024 was formed of Puja Handa and Prashant Manral as 2 of its 3 Trustees; alongwith Shailen Mittal, Charles Appleby, Valma Cameron, Ruth Fretwell and Jaydeep Pancholi. Madhu Rao was a continuing Trustee with no change in role.

In addition we were engaged in the following project responses.

2.1 Gift A Smile - Art of Living Free Schools Project

A sum of £18,362 was raised for the Gift-a-smile Education Programme. Funds for this worthy cause are sourced by means of regular monthly donations, sponsored run and individual gifts for the provision of a school education for rural, slum and tribal children in India, who would not otherwise receive an education. The project now has over 1262 schools in rural and remote areas across 22 states in India providing free value-based, holistic education to over 84,689 students. The attendance of the students is generally above 75% and the dropout rate is very low indeed. The syllabus is based on the national curriculum supplemented with a variety of other activities and subjects designed to give a broad and balanced all round values-based education.

Inspired volunteers from London and Berkshire hosted an online event to showcase the project activities and volunteering opportunities on 29th March 2024. Over 25 supporters attended. Two key outcomes were a) 15 new volunteers joined the cause and b) New donations were received including recurring monthly donations. This was a very encouraging outcome for the existing team of volunteers and for the beneficiaries.

2.2 Read Library Project



A sum of £12,216 was raised for the Read Library Project during FY 23/24. The aim of this IAHV project is to give underprivileged children access to quality books in schools, to promote their reading and learning and to expand their knowledge. It provides libraries of books in languages and on topics selected by the recipient under-resourced schools in India and Kenya. Many of these schools have not previously had a library. In the last financial year this project established libraries in 30 Schools in India and 12 Schools in Kenya. This involved 14,000 books providing access to 10,000 children. This builds on the previous years of project activities through 3 libraries in Nepal, 17 libraries in Kenya and 162 Libraries across 19 States in India and 42,500+ books circulated through the initiative.

The team of volunteers for this project are outreaching to businesses and university alumni groups. They are also organising fundraising well attended events from time to time - a testimony to good awareness of the cause and of an inspired team of volunteers.

At an aggregate level, this is 224 libraries which also means that during this year, the project crossed the impact milestone of 200 libraries and this is a very encouraging and a huge achievement for this team of volunteers spread across UK, India, Kenya and USA as well.

2.3 Climate Action Now (CAN) Project

The Climate Action Now initiative was developed to address the serious threat from climate change, by planting trees as an effective way to remove CO2 emissions and to promote climate education in schools. During the 23/24 financial year £24,247 in donations was raised for planting trees from individuals, business and organisations. This enabled IAHV In conjunction with our partner Saving Our Planet, to plant an additional 214,552 trees. Planting these trees also provided around 2,145 days of meaningful paid work for families previously in extreme poverty, and this progress has also taken our total combined tree planting count to 1,778,514 trees. The Project team's next big goal is 2,000,000 trees.



All trees are planted by our specialist tree-planting partner Eden Reforestation. From Autumn 2023, our trees were planted in a specific shared site in Mariarano, on the northwest coast of Madagascar. All our trees are mangroves, which sequester more



Carbon emissions.

This project is valuable as it provides work and poverty relief for rural villages, particularly in Nepal and Madagascar. Trees are planted by our partner Eden Reforestation, with all planting since Autumn 2023 taking place in Mariarano, Madagascar. The trees are mangroves, which absorb more carbon emissions. Contributions also came from The Bamboovement and the London District of Rotary International. Volunteers participated in Rotary's River and Town cleaning initiative, and Rotary distributed 58 graphic novels for Climate Education in London schools. IAHV is planning a special event for Earth Day on April 22, 2024. Many are eager to act on climate change, and we welcome anyone interested in volunteering.

2.4 Manage Your Mind – Programme to Deliver Resilience Training for NHS Health and Social Care Professionals (MYM):

This very successful programme is run by IAHV's associated CIC organisation MYM in the Kent and Medway area by Dr Farnaaz Sharief to a wide range of care professionals in hospitals, primary care and public health. The independent evaluations show significant benefits including improved wellbeing, decrease in perceived stress and emotional exhaustion

2.5 Project Pavitra - delivers Menstrual health and hygiene workshops for adolescent girls and women in Asia and Africa

IAHV UK supports the Project Pavitra Programme which is an initiative run by IAHV's sister organisation The Art of Living Foundation in India. The purpose of this campaign is to provide important education to girls in rural and impoverished areas on the subject of menstruation, which largely remains a field of ignorance in such communities with many negative consequences. Between April 2023 to March 2024, Project Pavitra reached over 30,000+ participants across 30+ locations and 13 states in India. 200+ sessions took place. In the last year IAHV UK sent a call out nationally and in Europe to build a new group of volunteers to raise funds for this initiative and spread awareness. The Pavitra campaign raised £1,302 this year in the UK.



2.6 Disaster Relief Project



During 23/24 a sum of £5,652 was raised for all disaster relief campaigns combined.

2.6.1 Turkey Earthquake: In February 2023 a terrible earthquake struck Turkey. IAHV specialises in delivering effective trauma relief to local populations after the initial emergency relief phase is complete. Funding is designated to be used to enable our local Turkish trained teams to deliver these programmes. To date the funding has allowed 22 Healing, Resistance and Empowerment (HRE) adults programs and 5 programmes for children. A total of 736 people in Hatay and Maras region of Southeast Turkey have been positively impacted. Fundraising started before the start of the 23/24 FY and the relief work by local Turkish teams will continue beyond this year.

2.6.2 Morocco Earthquake: On the night of 8th Sept 2023, an earthquake struck Morocco, killing over 1,300 people and many 1000s of homes collapsed. IAHV UK helped raise £1160 to fund trauma relief workshops for the survivors. Local Art of Living trained teams in Morocco delivered these sessions in partnership with another local humanitarian entity called Amal Biladi. Some workshops were conducted in over 10 schools in the affected mountain regions.

2.6.3 Ukraine conflict Relief work: UK has fundraised and supported affected and displaced Ukrainians within Ukraine and in Europe by way of its Trauma relief programs.

2.6.4 Relief work for Refugees in Germany: UK has fundraised £1557 to support displaced refugees arriving in Germany, by way of trauma-relief workshops conducted by local German teams.

2.7 YES! for Schools Programme



This programme provides a workshop called 'Youth Empowerment Seminar!' in the school environment. The workshops provide interactive sessions to support mental health, confidence and resilience for young people aged 13-18 years. In the last financial year 500 students were positively impacted. Activities were carried out in London, Cambridge

During 23/24 the progress in developing this internationally successful programme in the UK has gathered some momentum. The team has been exploring opportunities to deliver the programme in schools in the UK and continuing to develop team resources and marketing material.

£6584 was raised during the said year by the project team.

2.8 The Ayurvedic Mother and Infant Programme (AMI) Project

AMI is based on the ancient principles of Ayurveda, provides preconception to postpartum seminars to ensure mothers are nurtured and supported to facilitate their wide ranging roles in society. This programme, the Ayurvedic Mother and Infant Programme, which started in 19/20 progressed well in 23/24 under its experienced team. They refined their offering, continued with networking and it is intended to expand its outreach. It offers safe, proven, profound training, based on the ancient principles of Ayurveda for the vital preconception to postpartum period to ensure mothers are nurtured and supported to facilitate their role as the backbones of strong families.

2.9 Sri Lanka Childrens' Home Project

IAHV continued to raise funds for the boys' home in Sri Lanka with donations of £12,296 to help with infrastructure and provide meals. The Pandemic and financial/political crisis in Sri Lanka has delayed the carrying out of essential work but that is now getting underway. IAHV has also supplied funding for various practical essentials for the children including shoes, clothes and furniture. One generous business donor from Europe has contributed towards a fencing wall to protect the homes from encroachment by neighbours and a hall for prayer and meditation for the children. The project is governed and managed by the local Art of Living Sri Lanka board of management. IAHV UK supports by way of raising funds and awareness.

2.10 Prison Programme UK



Prisoners meditate to help reduce reoffending



45 inmates. Additionally a new volunteer team has been arranged.

BBC Article: <https://www.bbc.co.uk/news/articles/cq338x48xw8o>

The IAHV Prison Programme is long standing across international IAHV country chapters. The programme provides workshops for inmates to reduce anger, aggression and reoffending on release. The tools are based on mental health training of yoga and breathwork. The programme extends to support prison staff managing a difficult place of work. In the last year in the UK, 1 programme was conducted in Guernsey for

2.11 Mind & Body Wellness Programme



This programme is led by a trained doctor who is also a trained facilitator for the Art of Living Education Limited UK. The programme provides mental health sessions for NHS staff and the local communities in the region of Caerphilly, near Cardiff in Wales. 300 people have been impacted and influenced from the 5-weekly breathwork and meditation sessions; followed by 3-day intensive 'Breath to Health' workshops. The programme is conducted by Thriving Communities CIC and supported by IAHV UK.

2.12 Youth Leadership Training Program (YLTP) Kenya Project



YLTP is an initiative which develops the youth to take action to allow their region to thrive and prosper. It looks into building individual and emotional resilience, personal leadership capabilities, followed by taking on service projects. YLTP has been a successful programme in Kenya focusing on youth empowerment. In the last 2 years 6 programmes were led for 287 participants impacting the communities

they serve. As well as mental health, participants are encouraged to establish peace building among communities.

Impact during this year : UK fundraised £8,222 to fund the YLTP programs. Further, these trained youth helped setup 8 libraries in community schools, 25 volunteers were trained further to generate mental health workshops and helped organise sports and community projects. Over 100 kgs of garbage were cleared by the trained youth during community clean-ups. Many youths have set up businesses and returned to school.

Activity Summary

IAHV's total income was £120,109 and its outgoings for project expenditure were £166,792. The governance expenses for the year were £6,496. In total outgoings were £173,289

3. Fundraising

This is a vital function as with all charities. IAHV raises funds through regular giving via monthly bank payments from donors, employers matched funding, and appeals for one off payments to answer specific needs. It participates annually in the British 10K sponsored charity run through central London in July, which raises useful funding. It also engages with online fundraising platforms such as Just Giving and Global Giving and applies for grant funding as appropriate. It also seeks to raise funds from corporate sources . Where possible also our trainers charge fees for the delivery of programmes. There is a plan to train dedicated volunteers with professional skills of fundraising such as proposal writing, company giving and through more events organised by inspired volunteers and supports.

Reserves

As a grant making Charity the trustees have determined that, apart from maintaining sufficient funds to meet day-to-day expenses, they should hold a reserve fund.

Investment powers, policy and performance

It is the policy of the Association to invest excess funds in an interest-bearing bank account.

Grant making policy

The trustees identify projects and organisations they wish to support and do not invite or support speculative approaches. The trust also does not respond to unsolicited correspondence unless it relates to work in hand.

4. Future plans

In January 2024 a new board of trustees and management board was assembled for IAHV UK. The new management team is pledged to maintain continuity with existing projects, but also to expand, with new ideas. One of these is to search and set up a new office with support from donors, 1 paid staff and 2-3 volunteer staff. The new IAHV team intends to seek partnerships with businesses, multilateral organisations and other charities. IAHV UK will be launching structured internship plans in the near future.

Following the Turkey and Morocco earthquakes, conflict in Ukraine-Russia and political tension between Israel-Palestine and Lebanon, IAHV has been developing its resources to deal with Disaster Relief in Europe and in Lebanon as well.

The Community Mental Health programme supported by IAHV, developing in South Wales, is now in momentum with a team of volunteers and local support from NHS and Medical colleges. The two Youth mental health interventions: YLTP (in Kenya, Nigeria and South Africa) and SKY Campus (in the UK and European universities) are new projects for engagement with volunteers and donors as well as for impact with trainers and beneficiaries.

IAHV needs to scale up to further strengthen the infrastructure and management to deal effectively and efficiently with new opportunities. Essentially IAHV remains a volunteer-led charity. An important aspect of its ethos is to support and inspire volunteers to contribute, and more volunteers have been coming forward. Many of these volunteers need induction, guidance and sometimes skills-training. The new management has designed and rolled out a new project team structure to be adopted in coming months and years. New projects are also being investigated and supported.

IAHV will continue to be alert for opportunities to promote Human Values as a medium to strengthen society and bring the benefits of the programmes to an ever-wider audience.

5. Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees confirm that they have complied with their obligations and in particular their duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

On behalf of the board

| | |
|-----------------------------------|------------------------------------|
| (Sign 1) <i>P Handa</i> | (Sign 2) <i>P Manral</i> |
| Puja Handa TRUSTEE | Prashant Manral, TRUSTEE |
| 5 February 2025 | 5 February 2025 |

Independent examiner's report to the trustees on the unaudited financial statements of International Association for Human Values.

I report on the accounts of International Association for Human Values for the year ended 5 April 2024 set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
- To keep accounting records in accordance with section 41 of the Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- have not been met or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I Patel FCA
Ashlei Associates
Chartered Accountants

5 February 2025

7 Heath Drive
Sutton
Surrey
SM2 5RP

Statement of financial activities

For the year ended 5 April 2024

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 2024 Total £ | 2023 Total £ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| Incoming Resources | | | | | |
| Incoming resources from generating funds: | | | | | |
| Voluntary income | 2 | 21,672 | 94,583 | 116,255 | 113,451 |
| Income from investments | 3 | 1,832 | - | 1,832 | 344 |
| Admin fee income | | 2,022 | - | 2,022 | 5,242 |
| Total incoming resources | | 25,526 | 94,583 | 120,109 | 119,037 |
| Resources Expended | | | | | |
| Cost of generating funds: | | | | | |
| Fundraising trading: | | | | | |
| Cost of goods sold and other costs | 4 | - | - | - | 3,360 |
| Charitable activities | 5 | 11,700 | 155,093 | 166,793 | 122,229 |
| Governance costs | 6 | 6,496 | - | 6,496 | 15,711 |
| | | 18,196 | 155,093 | 173,289 | 141,300 |
| Total funds brought forward | | 104,320 | 185,251 | 289,571 | 311,834 |
| Total funds carried forward | | 111,650 | 124,741 | 236,391 | 289,571 |

Balance Sheet

as at 5 April 2024

| | Notes | 2024 £ | 2023 £ |
|---|-------|----------------|----------------|
| Current Assets | | | |
| Debtors | 7 | - | 13,021 |
| Cash at bank and in hand | | 246,404 | 281,038 |
| | | <u>246,404</u> | <u>294,059</u> |
| Creditors: amounts falling due within one year | 8 | (10,013) | (4,488) |
| Net current assets | | <u>236,391</u> | <u>289,571</u> |
| Net assets | | 236,391 | 289,571 |
| Funds | | | |
| Unrestricted funds | 10 | 111,650 | 104,320 |
| Restricted funds | 11 | 124,741 | 185,251 |
| | | <u>236,391</u> | <u>289,571</u> |

The financial statements were approved by the Trustees on and signed on its behalf by

Puja Handa
Trustee
5 February 2025

Prashant Manral
Trustee
5 February 2025

The notes on pages 16 to 20 form an integral part of the financial statements

Notes to the financial statements for the year ended 5 April 2024

1.0. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the charities Statement of Recommended Practice and FRS 102 Section 1A

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred Expenditure included any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Resources expended are recognised in the year in which they are incurred.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary Income

| Donations | Unrestricted Funds £ | Restricted Funds £ | 2024 Total £ | 2023 Total £ |
|---------------------------|----------------------------|--------------------------|--------------------|--------------------|
| 10k | | 1,416 | 1,416 | - |
| Afghan Support | | - | - | 47 |
| Africa | | 226 | 226 | - |
| AMI | | 2,724 | 2,724 | 5,327 |
| Art of Living | | 1705 | 1705 | - |
| Climate Action Now | | 24,248 | 24,248 | 10,773 |
| Covid19 | | - | - | 227 |
| Disaster relief | | 2,137 | 2,137 | 3,496 |
| Germany Refugee Project | | 1,558 | 1,558 | 167 |
| Gift a Smile | | 16,928 | 16,928 | 27,937 |
| Give As You live ltd | | 26 | 26 | - |
| Gift Aid Recovery | | (367) | (367) | - |
| Geneeral fund | 21,672 | - | 21,672 | 13,850 |
| Iran | | - | - | - |
| M & B Wellness | | 324 | 324 | - |
| Kenya YLTP | | 7,997 | 7,997 | - |
| Lebanon | | - | - | 913 |
| MYM | | 1,121 | 1,121 | 4,331 |
| Nominated Project Reserve | | - | - | - |
| Help Turkey | | 299 | 299 | - |
| NHS | | - | - | 13,184 |
| Pakistan relief | | - | - | - |
| Pavitra | | 1,303 | 1,303 | 1,492 |
| PB UK HRE | | - | - | - |
| Peacebuilding | | - | - | - |
| Morocco Earthquake Relief | | 1,160 | 1,160 | - |
| Prison SMART | | 23 | 23 | - |
| Read Library | | 12,216 | 12,216 | 11,787 |
| Scotland 108 Squared | | 98 | 98 | - |
| Sri Lanka | | 12,297 | 12,297 | 5164 |
| Sri Lanka - Meals | | 50 | 50 | 551 |
| TLEX | | - | - | - |
| Ukraine | | 509 | 509 | 10,963 |
| World Cultural Festival | | - | - | - |
| Yes for schools | | 6,585 | 6,585 | 3,242 |
| | | - | - | - |
| | 21,672 | 94,583 | 116,255 | 113,451 |

3. Investment Income

| | Unrestricted Funds | 2024 Total | 2023 Total |
|------------------|-------------------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| Deposit Interest | 1,832 | 1,832 | 344 |
| | 1,832 | 1,832 | 344 |

4. Cost of generating funds

| | Restricted Funds | 2024 Total | 2023 Total |
|---------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| 10k run | - | 3360 | - |
| | - | 3360 | - |

5. Cost of charitable activities - Grants payable

| | Unrestricted Funds | Restricted Funds | 2024 Total | 2023 Total |
|--------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Africa | - | 11 | 11 | - |
| AMI | - | 9,330 | 9,330 | 7,007 |
| Climate Action Now | - | 27,676 | 27,676 | 14,289 |
| Gift a Smile | - | 25,000 | 25,000 | 34,000 |
| MYM | - | 1,322 | 1,322 | 6,022 |
| Art of living | - | 17,278 | 17,278 | - |
| Covid 19 | - | 6,728 | 6,728 | - |
| Oxygen | - | - | - | 21,054 |
| KenyaYLTP | - | 14,331 | 14,331 | - |
| Pavitra | - | 3,841 | 3,841 | - |
| Help Turkey | - | 7,127 | 7,127 | 1,474 |
| Peacebuilding | - | 720 | 720 | - |
| Morocco Earthquake | - | 1,661 | 1,661 | - |
| Prison SMART | - | 696 | 696 | 60 |
| Read Library | - | 18,036 | 18,036 | 19,639 |
| TLEX | - | 1,632 | 1,632 | - |
| Sri Lanka | - | 5,015 | 5,015 | 7,343 |
| Sri Lanka – Meals | - | - | - | 598 |
| Ukraine | - | 8630 | 8630 | 3,100 |
| Yes for Schools | - | 6,059 | 6,059 | 7,643 |
| | - | 155,093 | 155,093 | 122,229 |

6. Governance costs

| | Unrestricted Funds | 2023 Total | 2022 Total |
|--------------------------|-------------------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| General expenses | 152 | 152 | 7,772 |
| Accountancy & Admin fees | 6,156 | 6,156 | 7,850 |
| Bank charges | 189 | 189 | 101 |
| Foreign exchange gain | - | - | (12) |
| | <u>6,497</u> | <u>6,497</u> | <u>15,711</u> |

| 7. Debtors | 2024 Total | 2023 Total |
|-------------------|-----------------------|-----------------------|
| | £ | £ |
| Gift Aid | - | 13,021 |
| IAHV India | - | - |
| | <u>-</u> | <u>13,021</u> |

8. Creditors: Amounts falling due within one year

| | 2024 Total | 2023 Total |
|-----------------|-----------------------|-----------------------|
| | £ | £ |
| Other creditors | <u>10,013</u> | <u>4,488</u> |
| | <u>10,013</u> | <u>4,488</u> |

9. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total Funds |
|--|-------------------------------|-----------------------------|------------------------|
| | £ | £ | £ |
| Fund balances at 5 April 2024 as represented by: | | | |
| Current Assets | 121,663 | 124,741 | 246,404 |
| Current Liabilities | <u>(10,013)</u> | <u>-</u> | <u>(10,013)</u> |
| | <u>111,650</u> | <u>124,741</u> | <u>236,391</u> |

10. Unrestricted funds

| | 6th April 2023 | Incoming | Outgoing | 5th April 2024 |
|--------------------|-----------------------|-----------------|-----------------|-----------------------|
| | £ | £ | £ | £ |
| General grant fund | 104,320 | 25,526 | (18,196) | 111,650 |

Purposes of unrestricted funds

Unrestricted funds may be put to any charitable use as determined by the Trustees

11. Net movement in funds

| | 5th April 2023 | Incoming | Outgoing | 5th April 2024 |
|---------------------------|----------------|---------------|----------------|----------------|
| | £ | £ | £ | £ |
| 10k | (1,577) | 1,416 | - | (161) |
| Afghan Support | 1,436 | - | - | 1,436 |
| Africa | 616 | 226 | 11 | 831 |
| AMI | 880 | 2,724 | 9,330 | (5,726) |
| Breathe SMART | 329 | - | - | 329 |
| Climate Action Now | 1,444 | 24,248 | 27,676 | (1,984) |
| Covid19 | 6,729 | - | 6,728 | 1 |
| Disaster relief | 16,470 | 2,137 | - | 18,607 |
| Germany Refugee Project | 1,816 | 1,558 | - | 3,374 |
| Gift a Smile | 13,706 | 16,928 | 25,000 | 5,634 |
| Give As You live ltd | - | 26 | - | 26 |
| Gift Aid Recovery | - | (367) | - | (367) |
| IAHV Infrastructure - IT | 18,976 | - | - | 18,976 |
| Iran | 2,970 | - | - | 2,970 |
| M & B Wellness | - | 324 | - | 324 |
| Kenya YLTP | - | 7,997 | 14,331 | (6,334) |
| Lebanon | 11,582 | - | - | 11,582 |
| MYM | - | 1,121 | 1,322 | (201) |
| Nominated Project Reserve | 25,000 | - | - | 25,000 |
| Help Turkey | 13,184 | 299 | 7,127 | 6,356 |
| Oxygen | - | - | - | - |
| Pakistan relief | 1,162 | - | - | 1,162 |
| Pavitra | 3,147 | 1,303 | 3,841 | 609 |
| PB UK HRE | 682 | - | - | 682 |
| Peacebuilding | 16,593 | - | 720 | 15,873 |
| Morocco Earthquake Relief | - | 1,160 | 1,661 | (501) |
| Prison SMART | 2,496 | 23 | 696 | 1,823 |
| Read Library | 7,741 | 12,216 | 18,036 | 1,921 |
| Scotland 108 Squared | - | 98 | - | 98 |
| Sri Lanka | 7,899 | 12,297 | 5,015 | 15,181 |
| Sri Lanka - Meals | - | 50 | - | 50 |
| TLEX | 2,695 | - | 1,632 | 1,063 |
| Ukraine | 15,942 | 509 | 8,630 | 7,821 |
| Art of Living | - | 1705 | 17278 | (15573) |
| Yes for schools | 13,329 | 6,585 | 6,059 | 13,855 |
| 5% Admin Fee on donations | 3 | 2,022 | - | 2,025 |
| Total | 185,250 | 96,605 | 155,093 | 126,762 |

THE INTERNATIONAL ASSOCIATION FOR HUMAN VALUES

England & Wales - Charity number 1103261

Accounts

Charity number: 1103261

International Association for Human Values

Trustees' report and financial statements

for the year ended 5 April 2023

International Association for Human Values

Contents

| | Page |
|--------------------------------------|----------------|
| Legal and administrative information | 1 |
| Trustees report | 2 - 6 |
| Independent examiners' report | 7 |
| Statement of financial activities | 8 |
| Balance sheet | 9 |
| Notes to the financial statements | 10 - 14 |

International Association for Human Values

Legal and administrative information

| | |
|----------------------|---|
| Trustees | Sue Hindle (Chairman) Dr Hajra Basit Madhu Rao |
| Charity number | 1103261 |
| Registered office | Pear Tree House Upper Hartfield Sussex HA7 3QL |
| Independent Examiner | Ashlei Associates 7 Heath Drive Sutton Surrey SM2 5RP |
| Bankers | National Westminster Bank 37 Green Lane Northwood Middlesex HA6 3AE Triodos Bank Deanery Road Bristol BS1 5AS |

International Association for Human Values

Trustees' report for the year ended 5 April 2023

The Trustees present their annual report and accounts for the year ended 5 April 2023.

The Trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Organisational structure

There are 3 trustees. Where there is a requirement for a new trustee a candidate would be identified and appointed by the remaining trustees. The trustees ensure that any new trustee is made entirely familiar with the work and responsibilities of the trust and the requirements of compliance with the formal obligations as stipulated by the Charity Commission.

Procedures and policies for making donations

The trustees consider the recommendations of the management committee on a regular basis monthly or as appropriate, to respond to the opportunities and operational needs of the organisation. Nominations for donations are elicited through an informal network of contacts and approaches from that network. The trustees require those seeking a grant to submit a formal proposal for their project setting out how much is required, what it is intended to do with those funds, how the project will be carried out in practical terms, and who is intended to benefit. The recipients are also required to undertake to provide regular reports, photographs and materials that the Trust can then use to ensure proper use of the funds and account publicly for the sums used; also, to promote further fundraising. It is made clear that each application is considered on its own merits and does not infer further funding for the future. In fact, it is policy for certain projects, that the funding is intended to launch a pilot initiative which will be the basis for applications for ongoing funding from other outside sources. Volunteers requesting the support of the charity for certain projects are asked to ensure the project is self-funding or to raise the funds to cover it.

A prominent feature of IAHV is the emphasis that is placed upon the use of volunteers to manage the charity's affairs and conduct its projects. This has benefits in rendering donations very cost effective as it keeps administrative costs to a minimum whilst promoting the merits of volunteering, with the additional satisfaction that this brings to all. Generally, when IAHV needs paid support, it engages the services of self-employed consultants. Administratively IAHV also pays an external bookkeeper and for part-time regular paid administrative support, as it has sometimes proved difficult to provide adequate and timely administrative support using volunteers. IAHV also pays charitable workers for specific projects where grant funding specifically covers that. There can be an expectation and even a requirement from the donor side that funding be built into the proposal to remunerate paid staff undertaking project responsibilities.

The trustees will continue to honour their commitment that donations from individuals and organisations should be as effective as possible by keeping overheads low. It is policy however to retain 5% of donations for the purposes of management, administration and development due to the increasing volume of transactions and the need for improving various aspects of the

charity's functioning,

Review of activities and achievements

The year 22/23 was a comparatively quiet year after the extremely busy previous periods supporting various covid relief activities in UK and overseas, and providing relief to Ukrainian refugees.

An interesting development that started in this period was the provision of trauma relief support within Europe and close by, following various disasters. (Our previous disaster responses were usually to fundraise for events further away, especially in India). This has involved supporting a small local team doing excellent work in Ukraine in response to the war there, and support to the local teams following the Turkish, and later Moroccan earthquakes. IAHV and its partner organisations focus on the provision of trauma relief in the 2nd wave after the initial emergency relief has been provided. IAHV UK has played a major role in the European team raising funds and supporting those on the ground in the countries.

A very successful Annual Meet was held on Sat 3rd December 22 in Leicester in person and online, showcasing the organisation's work, with good attendance and interesting guest speakers.

IAHV also participated once more in the British 10k sponsored event in July 22.

In addition we were engaged in the following project responses.

Gift A Smile: £27,937 was raised for the Gift A Smile educational programme. Funds for this worthy cause are sourced by means of regular monthly donations, the British10K sponsored run and individual gifts for the provision of a school education for rural, slum and tribal children in India, who would not otherwise receive an education. The project now has over 1,096 schools in rural and remote areas across 22 states in India providing free value-based, holistic education to over 82,000 students. The attendance of the students is generally above 75% and the dropout rate is very low indeed. The syllabus is based on the national curriculum supplemented with a variety of other activities and subjects designed to give a broad and balanced all round values-based education.

Read Library Project: The aim of this IAHV project is to give underprivileged children access to quality books in schools, to promote their reading and learning and to expand their knowledge. It provides libraries of books in languages and on topics selected by the recipient poor and under-resourced schools in India and Kenya. Many of these schools have not previously had any library. During 22/23 just over £11,787 was raised through IAHV UK. During this year it expanded its activities with many more schools in Kenya and India collaborating with local partners to identify suitable schools and manage the supply of their choice of books and the setup of the new libraries there. IAHV and the Read Library Project had by the end of the year, touched the lives of 35,000+ children through 3 libraries in Nepal, 17 libraries in Kenya and 162 Libraries across schools in 19 States in India and 42,500+ books circulated through the initiative.

Climate Action Now (CAN): **Climate Action Now (CAN):** This initiative was developed to address the serious threat from climate change, by planting trees as an effective way to remove CO2 emissions. During the 22/23 financial year £10,773 was raised for this. By the end of the year, donations from individuals, business and organisations enabled IAHV to fund the planting of a further 148,000 trees. Planting these trees also provided around 1,480 days of

meaningful paid work for families previously in extreme poverty. In conjunction with our partner Saving Our Planet and the tree-planting specialists Eden Reforestation, this progress has taken our total tree combined tree planting count to over 1,500,000 trees. Our next big goal is 2,000,000 trees. This project is especially attractive as it also provides work and relief against poverty for many in rural villages, in particular in Nepal and Madagascar. An upcoming change is that from Autumn 2023 all our trees will be planted in a shared dedicated site in Mariarano, on the northwest coast of Madagascar. Important advantages are that all our trees will be mangroves, which sequester more Carbon emissions.

Manage Your Mind – Programme to Deliver Resilience Training for NHS Health and Social Care Professionals (MYM): This very successful programme is run by IAHV's associated CIC organisation MYM in the Kent and Medway area by Dr Farnaaz Sharief to a wide range of care professionals in hospitals, primary care and public health.. The independent evaluations show significant benefits including improved wellbeing, decrease in perceived stress and emotional exhaustion

Pavitra Programme: The Pavitra campaign raised £1,492 this year in the UK, in support of this excellent project run by its Indian sister organisation, The Art of Living Foundation. Its purpose is to provide important education to girls in rural and impoverished areas on the subject of menstruation, which largely remains a field of ignorance in such communities with many negative consequences.

Disaster Relief: During 22/23 £16,679 was raised for disaster relief with £13,184 being raised for earthquake relief in Turkey. IAHV specialises in delivering effective trauma relief to local populations after the initial relief phase is complete. This funding is designated to be used to enable our local Turkish teams to deliver these programmes to adults and children in the Hatay area of S Turkey.

YES! for Schools: During 22/23 the progress in developing this internationally successful programme in the UK has been slower than we would have liked. The team has been exploring opportunities to deliver the programme in schools in UK and continuing to develop team resources.

AMI: This programme, the Ayurvedic Mother and Infant Programme, which started in 19/20 progressed well in 22/23 under its experienced team. They refined their offering, continued with networking and it is intended to expand its outreach. It offers safe, proven, profound training, based on the ancient principles of Ayurveda for the vital pre-conception to post-partum period to ensure mothers are nurtured and supported to facilitate their role as the backbones of strong families.

Sri Lanka: IAHV continued to raise funds for the boys home in Sri Lanka with donations of £5,715 to help with infrastructure and provide meals. The Pandemic and financial/political crisis in Sri Lanka has delayed the carrying out of essential work but that is now getting under way. IAHV has also supplied funding for various practical essentials for the children including shoes, clothes and furniture.

Activity Summary

IAHV's total income was £119,037 and its outgoings for project expenditure were £122,229. The governance expenses for the year were £15,711. In total outgoings were £141,300

Fundraising

This is a major preoccupation as with all charities. IAHV raises funds through regular giving via monthly bank payments from donors, employers matched funding, and appeals for one off payments to answer specific needs. It participates annually in the British 10K sponsored charity run through central London in July, which raises useful funding. It also engages with online fundraising platforms such as Just Giving and Global Giving and applies for grant funding as appropriate. It also seeks to raise funds from corporate sources . Where possible also our trainers charge fees for the delivery of programmes.

Reserves

As a grant making Charity the trustees have determined that, apart from maintaining sufficient funds to meet day-to-day expenses, they should hold a reserve fund.

Investment powers, policy and performance

It is the policy of the Association to invest excess funds in an interest-bearing bank account.

Grant making policy

The trustees identify projects and organisations they wish to support and do not invite or support speculative approaches. The trust also does not respond to unsolicited correspondence unless it relates to work in hand.

Future plans

IAHV has reached a point of change. The current team have been involved for many years and some for the full 20 years since the trust was founded. This report is prepared in a period of transition. The new team are pledged to maintain continuity with existing projects, but also to expand, with new ideas.

With the Turkey and Morocco earthquakes IAHV has been developing its resources to deal with Disaster Relief in Europe.

There is a new Community Mental Health programme supported by IAHV, developing in South Wales that looks promising.

IAHV needs to scale up to further strengthen the infrastructure and management to deal effectively and efficiently with new opportunities. Essentially IAHV remains a volunteer led charity. An important aspect of its ethos is to support and inspire volunteers to contribute, and more volunteers have been coming forward. However, the charity would greatly benefit from the recruitment of more active volunteers with skills in a number of key areas. New projects are also being investigated and supported.

IAHV will continue to be alert for opportunities to promote Human Values as a medium to strengthen society and bring the benefits of the programmes to an ever-wider audience.

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Law applicable to charities in

England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year.

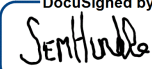
In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees confirm that they have complied with their obligations and in particular their duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

On behalf of the board

DocuSigned by:

2D504E25BEE4CD...
11/24/2023

.....
Sue Hindle
Trustee

DocuSigned by:

53B57EC81F7A4FF...
11/27/2023

.....
Dr Hajra Basit
Trustee

Independent examiner's report to the trustees on the unaudited financial statements of International Association for Human Values.

I report on the accounts of International Association for Human Values for the year ended 5 April 2023 set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 41 of the Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ashlei Associates
Chartered Accountants
Registered Auditors
22 November 2023

7 Heath Drive
Sutton
Surrey
SM2 5RP

DocuSigned by:

A042F222FEC249D...
Ilesh Patel FCA

11/23/2023

Statement of financial activities**For the year ended 5 April 2023**

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 2023 Total £ | 2022 Total £ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| Incoming Resources | | | | | |
| Incoming resources from generating funds: | | | | | |
| Voluntary income | 2 | 13,850 | 99,601 | 113,451 | 443,441 |
| Income from investments | 3 | 344 | - | 344 | 30 |
| Admin fee income | | 5,242 | - | 5,242 | 21,418 |
| Total incoming resources | | 19,436 | 99,601 | 119,037 | 464,889 |
| Resources Expended | | | | | |
| Cost of generating funds: | | | | | |
| Fundraising trading: | | | | | |
| Cost of goods sold and other costs | 4 | - | 3,360 | 3,360 | - |
| Charitable activities | 5 | - | 122,229 | 122,229 | 363,734 |
| Governance costs | 6 | 15,711 | - | 15,711 | 20,868 |
| | | 15,711 | 125,589 | 141,300 | 384,602 |
| Total funds brought forward | | 100,595 | 211,239 | 311,834 | 231,547 |
| Total funds carried forward | | 104,320 | 185,251 | 289,571 | 311,834 |

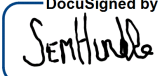
Balance Sheet

as at 5 April 2023

| | Notes | 2023 £ | 2022 £ |
|---|-------|----------------|----------------|
| Current Assets | | | |
| Debtors | 7 | 13,021 | 8,313 |
| Cash at bank and in hand | | <u>281,038</u> | <u>307,961</u> |
| | | 294,059 | 316,274 |
| Creditors: amounts falling due within one year | 8 | (4,488) | (4,440) |
| Net current assets | | <u>289,571</u> | <u>311,834</u> |
| Net assets | | 289,571 | 311,834 |
| Funds | | | |
| Unrestricted funds | 10 | 104,320 | 100,595 |
| Restricted funds | 11 | <u>185,251</u> | <u>211,239</u> |
| | | 289,571 | 311,834 |

The financial statements were approved by the Trustees on and signed on its behalf by

Sue Hindle
Trustee

DocuSigned by:

 2D504E2EDEEE4CD...
 11/24/2023

Dr Hajra Basit
Trustee

DocuSigned by:

 53B57EC81E7A4FF...
 11/27/2023

The notes on pages 10 to 14 form an integral part of the financial statements

Notes to the financial statements for the year ended 5 April 2023

1.0. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the charities Statement of Recommended Practice and FRS 102 Section 1A

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred Expenditure included any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Resources expended are recognised in the year in which they are incurred.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary Income

| Donations | Unrestricted Funds £ | Restricted Funds £ | 2023 Total £ | 2022 Total £ |
|---------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| 10k | | - | - | - |
| Afghan Support | | 47 | 47 | 2,561 |
| Africa | | - | - | - |
| AMI | | 5,327 | 5,327 | 8,138 |
| Breathe SMART | | - | - | - |
| Climate Action Now | | 10,773 | 10,773 | 16,739 |
| Covid19 | | 227 | 227 | - |
| Disaster relief | | 3,496 | 3,496 | 1,425 |
| General Fund | 13,850 | | 13,850 | 34,275 |
| Germany Refugee Project | | 167 | 167 | 977 |
| Gift a Smile | | 27,937 | 27,937 | 26,377 |
| Greek Refugee Project | | - | - | - |
| Holding | | - | - | - |
| IAHV Infrastructure - IT | | - | - | - |
| Iran | | - | - | - |
| Kashmir | | - | - | - |
| Kerala | | - | - | - |
| KH Salary Account | | - | - | - |
| Lebanon | | 913 | 913 | 4,441 |
| MYM | | 4,331 | 4,331 | 2,223 |
| Nominated Project Reserve | | - | - | - |
| NHS | | 13,184 | 13,184 | 407 |
| Oxygen | | - | - | 181,008 |
| Pakistan relief | | - | - | - |
| Pavitra | | 1,492 | 1,492 | 1,537 |
| PB UK HRE | | - | - | 5,898 |
| PeaceBuilding | | - | - | - |
| Peacebuilding EU | | - | - | 1,816 |
| Prison SMART | | - | - | - |
| Read Library | | 11,787 | 11,787 | 14,024 |
| Solar Panels | | - | - | 20,900 |
| Sri Lanka | | 5,164 | 5,164 | 4,609 |
| Sri Lanka – Meals | | 551 | 551 | 552 |
| TLEX | | - | - | - |
| Ukraine | | 10,963 | 10,963 | 110,629 |
| UK Schools | | - | - | - |
| World Cultural Festival | | - | - | - |
| WPM | | - | - | - |
| Yes for schools | | 3,242 | 3,242 | 4,905 |
| | 13,850 | 99,601 | 113,451 | 443,441 |

3. Investment Income

| | Unrestricted Funds £ | 2023 Total £ | 2022 Total £ |
|------------------|-------------------------------------|-----------------------------|-----------------------------|
| Deposit Interest | 344 | 344 | 30 |
| | 344 | 344 | 30 |

4. Cost of generating funds

| | Restricted Funds £ | 2023 Total £ | 2022 Total £ |
|---------|-----------------------------------|-----------------------------|-----------------------------|
| 10k run | 3,360 | 3,360 | - |
| | 3,360 | 3,360 | - |

5. Cost of charitable activities - Grants payable

| | Unrestricted Funds £ | Restricted Funds £ | 2023 Total £ | 2022 Total £ |
|--------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Afghan Support | - | - | - | 1,173 |
| AMI | - | 7,007 | 7,007 | 8,292 |
| Climate Action Now | - | 14,289 | 14,289 | 16,113 |
| Gift a Smile | - | 34,000 | 34,000 | 23,051 |
| MYM | - | 6,022 | 6,022 | 1,740 |
| NHS | - | - | - | 1,347 |
| Oxygen | - | 21,054 | 21,054 | 160,543 |
| Pavitra | - | - | - | 5,073 |
| PB UK HRE | - | 1,474 | 1,474 | 5,430 |
| Peacebuilding | - | - | - | 720 |
| Peacebuilding EU | - | - | - | 1,816 |
| Prison SMART | - | 60 | 60 | 60 |
| Read Library | - | 19,639 | 19,639 | 5,287 |
| Solar Panels | - | - | - | 20,900 |
| Sri Lanka | - | 7,343 | 7,343 | 505 |
| Sri Lanka – Meals | - | 598 | 598 | - |
| Ukraine | - | 3,100 | 3,100 | 102,550 |
| Yes for Schools | - | 7,643 | 7,643 | 9,134 |
| | - | 122,229 | 122,229 | 363,734 |

6. Governance costs

| | Unrestricted Funds | 2023 Total | 2022 Total |
|--------------------------|-------------------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| General expenses | 7,772 | 7,772 | 7,816 |
| Accountancy & Admin fees | 7,850 | 7,850 | 12,987 |
| Bank charges | 101 | 101 | 65 |
| Foreign exchange gain | (12) | (12) | - |
| | <u>15,711</u> | <u>15,711</u> | <u>20,868</u> |

7. Debtors

| | 2023 Total | 2022 Total |
|------------|-----------------------|-----------------------|
| | £ | £ |
| Gift Aid | 13,021 | 7,213 |
| IAHV India | - | 1,100 |
| | <u>13,021</u> | <u>8,313</u> |

8. Creditors: Amounts falling due within one year

| | 2023 Total | 2022 Total |
|-----------------|-----------------------|-----------------------|
| | £ | £ |
| Other creditors | 4,488 | 4,440 |
| | <u>4,488</u> | <u>4,440</u> |

9. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total Funds |
|--|-------------------------------|-----------------------------|------------------------|
| | £ | £ | £ |
| Fund balances at 5 April 2023 as represented by: | | | |
| Current Assets | 108,808 | 185,251 | 294,059 |
| Current Liabilities | (4,488) | - | (4,488) |
| | <u>104,320</u> | <u>185,251</u> | <u>289,571</u> |

10. Unrestricted funds

| | 6th April 2022 | Incoming | Outgoing | 5th April 2023 |
|--------------------|-----------------------|-----------------|-----------------|-----------------------|
| | £ | £ | £ | £ |
| General grant fund | 100,595 | 19,436 | (15,711) | 104,320 |
| | <u>100,595</u> | <u>19,436</u> | <u>(15,711)</u> | <u>104,320</u> |

Purposes of unrestricted funds

Unrestricted funds may be put to any charitable use as determined by the Trustees

11. Net movement in funds

| | 6th April 2022 | Incoming | Outgoing | 5th April 2023 |
|---------------------------|----------------|---------------|----------------|----------------|
| | £ | £ | £ | £ |
| 10k | 1,783 | - | 3,360 | (1,577) |
| Afghan Support | 1,388 | 47 | - | 1,436 |
| Africa | 616 | - | - | 616 |
| AMI | 2,560 | 5,327 | 7,007 | 880 |
| Breathe SMART | 329 | - | - | 329 |
| Climate Action Now | 4,960 | 10,773 | 14,289 | 1,444 |
| Covid19 | 6,502 | 227 | - | 6,729 |
| Disaster relief | 11,637 | 4,833 | - | 16,470 |
| Germany Refugee Project | 1,649 | 167 | - | 1,816 |
| Gift a Smile | 19,769 | 27,937 | 34,000 | 13,706 |
| Greek Refugee Project | - | - | - | - |
| Holding | - | - | - | - |
| IAHV Infrastructure - IT | 18,976 | - | - | 18,976 |
| Iran | 2,970 | - | - | 2,970 |
| Kerala | 1,337 | (1,337) | - | - |
| KH Salary Account | - | - | - | - |
| Lebanon | 10,669 | 913 | - | 11,582 |
| MYM | 1,691 | 4,331 | 6,022 | - |
| Nominated Project Reserve | 25,000 | - | - | 25,000 |
| Help Turkey | - | 13,184 | - | 13,184 |
| Oxygen | 21,054 | - | 21,054 | - |
| Pakistan relief | 1,162 | - | - | 1,162 |
| Pavitra | 1,655 | 1,492 | - | 3,147 |
| PB UK HRE | 2,155 | - | 1,474 | 682 |
| Peacebuilding | 16,593 | - | - | 16,593 |
| Peacebuilding EU | - | - | - | - |
| Prison SMART | 2,556 | - | 60 | 2,496 |
| Read Library | 15,593 | 11,787 | 19,639 | 7,741 |
| Solar Panels | - | - | - | - |
| Sri Lanka | 10,079 | 5,164 | 7,343 | 7,899 |
| Sri Lanka - Meals | 47 | 551 | 598 | - |
| TLEX | 2,696 | - | - | 2,696 |
| Ukraine | 8,079 | 10,963 | 3,100 | 15,942 |
| World Cultural Festival | - | - | - | - |
| Yes for schools | 17,730 | 3,242 | 7,643 | 13,329 |
| Adjustment | 4 | - | - | 4 |
| Total | 211,239 | 99,601 | 125,589 | 185,251 |

THE INTERNATIONAL ASSOCIATION FOR HUMAN VALUES

England & Wales - Charity number 1103261

Accounts

Charity number: 1103261

International Association for Human Values
Trustees' report and financial statements
for the year ended 5 April 2022

Contents

| | Page |
|--------------------------------------|----------------|
| Legal and administrative information | 1 |
| Trustees report | 2 - 7 |
| Independent examiners' report | 8 |
| Statement of financial activities | 9 |
| Balance sheet | 10 |
| Notes to the financial statements | 11 - 15 |

International Association for Human Values

Legal and administrative information

| | |
|----------------------|---|
| Trustees | Sue Hindle (Chairman) Dr Hajra Basit Madhu Rao |
| Charity number | 1103261 |
| Registered office | Pear Tree House Upper Hartfield Sussex HA7 3QL |
| Independent Examiner | Ashlei Associates 7 Heath Drive Sutton Surrey SM2 5RP |
| Bankers | National Westminster Bank 37 Green Lane Northwood Middlesex HA6 3AE Triodos Bank Deanery Road Bristol BS1 5AS |

Trustees' report for the year ended 5 April 2022

The Trustees present their annual report and accounts for the year ended 5 April 2022.

The Trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Organisational structure

There are 3 trustees. Where there is a requirement for a new trustee a candidate would be identified and appointed by the remaining trustees. The trustees ensure that any new trustee is made entirely familiar with the work and responsibilities of the trust and the requirements of compliance with the formal obligations as stipulated by the Charity Commission.

Procedures and policies for making donations

The trustees consider the recommendations of the management committee on a regular basis monthly or as appropriate, to respond to the opportunities and operational needs of the organisation. Nominations for donations are elicited through an informal network of contacts and approaches from that network. The trustees require those seeking to receive a grant to submit a formal proposal for their project setting out how much is required, what it is intended to do with those funds, how the project will be carried out in practical terms, and who is intended to benefit. The recipients are also required to undertake to provide regular reports, photographs and materials that the Trust can then use to ensure proper use of the funds and account publicly for the sums used; also, to promote further fundraising. It is made clear that each application is considered on its own merits and does not infer further funding for the future. In fact, it is policy for certain projects, that the funding is intended to launch a pilot initiative which will be the basis for applications for ongoing funding from other outside sources. Volunteers requesting the support of the charity for certain projects are asked to ensure the project is self-funding or to raise the funds to cover it.

A prominent feature of IAHV is the emphasis that is placed upon the use of volunteers to manage the charity's affairs and conduct its projects. This has benefits in rendering donations very cost effective as it keeps administrative costs to a minimum whilst promoting the merits of volunteering, with the additional satisfaction that this brings to all. Generally, when it needs paid support, it engages the services of self-employed consultants. Administratively IAHV also pays an external bookkeeper and for part-time regular paid administrative support, as it has sometimes proved difficult to provide adequate and timely administrative support using volunteers. IAHV also pays charitable workers for specific projects where grant funding specifically covers that. There can be an expectation and even a requirement from the donor side that funding be built into the proposal to remunerate paid

staff under-taking project responsibilities.

The trustees will continue to honour their commitment that donations from individuals and organisations should be as effective as possible by keeping overheads low. It has become policy however to retain 5% of donations for the purposes of management, administration and development due to the increasing volume of transactions and the need for improving various aspects of the charity's functioning,

Review of activities and achievements

Two big campaigns dominated IAHV's activities during 21/22.

The first was the appeal to raise funds for desperately needed hospital equipment in India in the light of the surge in the Covid Epidemic. It raised £181,008 and collaborated with its sister organisation in India, which in turn was working with the Indian authorities, to ensure that hospitals with the greatest need were supplied with Oxygen machines and other much needed supplies.

The 2nd significant appeal was for funding to support IAHV's sister organisation in Geneva to assist Ukrainian refugees fleeing across the borders to escape the Russian invasion. Before the year end on 5th April £110,629 was raised. This went to provide food, medical supplies, accommodation, transport and the like, with teams on the borders with Poland, Hungary and Romania, coordinating with teams in Ukraine, receiving the refugees and administering the support.

In addition, IAHV put the annual fundraising event, the British 10K Sponsored Run, both online and in person as the Covid restrictions were easing. It held its Annual Meeting on 24th April 21 to showcase the projects and activities to volunteers and donors. It was held online due to the Covid restrictions, was well attended and provoked positive comments.

Peacebuilding Programme: Sadly, UK activities within the Peacebuilding programme are now much reduced due to insurance and other problems arising from Brexit in terms of working with Europe. We have the satisfaction however that it is running well under its new management with our partner organisation IAHV Belgium.

Gift A Smile: £26,377 was raised for the Gift A Smile educational programme. Funds for this worthy cause are sourced by means of regular monthly donations, the British10K sponsored run and individual gifts for the provision of a school education for rural, slum and tribal children in India, who would not otherwise receive an education. The project now has over 702 schools in rural and remote areas across 22 states in India providing free value-based, holistic education to over 70,000 students. The attendance of the students is generally above 75% and the dropout rate is very low indeed. The syllabus is based on the national curriculum supplemented with a variety of other activities and subjects designed to give a broad and balanced all round values-based education.

Read Library Project: The aim of this IAHV project is to give underprivileged children access to quality books in schools, to promote their reading and learning and to expand their knowledge. It provides libraries of books in languages and on topics selected by the recipient poor and under-resourced schools in India and elsewhere. Many of these schools have not previously had any library. During 21/22 just over £14,024 was raised through IAHV UK. During this year it expanded its activities into Kenya collaborating with local partners to identify suitable schools and manage the supply of the books and the setup of the libraries there, whilst also continuing to support schools in India. IAHV and the Read Library Project had by the end of the year, touched the lives of 27500+ children through 3 libraries in Nepal, 6 libraries in Kenya and 139+ Libraries across schools in 19 States in India and 42,500+ books circulated through the initiative.

Climate Action Now (CAN): This initiative was developed to help address the pressing threat of climate change, through planting trees as an efficient route to carbon offsetting. During the 21/22 financial year £16,739 was raised for this. By the end of the year IAHV had planted a further 250,000 trees approximately in conjunction with our partner Saving Our Planet and the tree-planting specialists Eden Reforestation. This progress has taken our total tree planting count to 599,353 trees. Our next big goal is 1 million trees! This project is especially attractive as it also provides work and relief against poverty for a great many in rural villages, in particular in Nepal and Madagascar.

Manage Your Mind – Community Mental Health Programme (MYM): This very successful programme run by IAHV's associated CIC organisation. MYM restarted after the Covid restrictions and funding difficulties. It relaunched with the delivery of programmes to pressured NHS workers in primary care, acute hospitals and other sectors of public health. A grant was obtained from the NHS. During this year MYM became certified to deliver CPD points within the NHS. and carried out surveys and evaluations with very positive results.

Pavitra Programme: The Pavitra campaign raised £1,537 this year in the UK, in support of this excellent project run by its Indian sister organisation, The Art of Living Foundation. Its purpose is to provide important education to girls in rural and impoverished areas on the subject of menstruation, which largely remains a field of ignorance in such communities with many negative consequences.

Disaster Relief: 21/22 was a year that did not feature much activity in response to natural disasters. There was considerable activity however in response to the Covid Epidemic in India and the appeal for hospital equipment particularly Oxygen concentrators, and the Ukraine War. Both are featured above in the opening comments to this section reviewing activity.

YES! for Schools: 21/22 saw good progress in UK for this internationally successful pro-programme. The programme continued with its weekly term time programme for pupils in a Cambridge secondary college. There was an online

programme for Parents and Educators along with a training programme for teachers to deliver the programme within schools in UK.

AMI: This programme, the Ayurvedic Mother and Infant Programme, which started in 19/20 progressed well in 21/22 under its experienced team. They took on a paid fundraiser/promoter to help them develop the programme and increase its visibility and outreach. It offers safe, proven, profound training, based on the ancient principles of Ayurveda for the vital pre-conception to post-partum period to ensure mothers are nurtured and supported to facilitate their role as the backbones of strong families.

Sri Lanka: IAHV continued to raise funds for the boys home in Sri Lanka with donations of just over £5,000 to help with infrastructure and provide meals. Though the sadly the Pan-demic and financial/political crisis in Sri Lanka has delayed the carrying out of the work.

Activity Summary

IAHV's total income was £464,889 and its outgoings for project expenditure were £363,734. This is a very significant income figure taking into account there were no large grant funding payments as in previous years. It is mainly accounted for as a result of the two very large sums generated by the Covid Oxygen Machines for India appeal and that to support the Ukrainian Refugees fleeing from the Russian invasion. The governance expenses for the year were £20,868.

Fundraising

This is a major preoccupation as with all charities. IAHV raises funds through regular giving via monthly bank payments from donors, employers matched funding, and appeals for one off payments to answer specific needs. It participates annually in the British 10K sponsored charity run through central London in July, which raises useful funding. It also engages with online fundraising platforms such as Just Giving and Global Giving and applies for grant funding as appropriate. Where possible also our trainers charge fees for the delivery of programmes.

Reserves

As a grant making Charity the trustees have determined that, apart from maintaining sufficient funds to meet day-to-day expenses, they should hold a reserve fund.

Investment powers, policy and performance

It is the policy of the Association to invest excess funds in an interest-bearing bank account.

Grant making policy

The trustees identify projects and organisations they wish to support and do not invite or support speculative approaches. The trust also does not respond to unsolicited correspondence unless it relates to work in hand.

Future plans

IAHV has reached a point of change and growth. Brexit has been unhelpful in causing IAHV to have to let go of its more European focused partnerships. Future plans would be to develop the projects running within the UK. The PrisonSMART programme, Yes! for schools, Peacebuilding, and MYM the Community Mental Health programme, have received significant recognition for their effectiveness in bringing about speedy, significant, and cost effective relief and wellbeing in their various target areas, both nationally and internationally. The charity is also exploring the means to continue with and expand this work despite difficulties in obtaining the necessary funding.

IAHV needs to scale up to further strengthen the infrastructure and management to deal effectively and efficiently with new opportunities to expand and take its place within the full-time social care networks.

Essentially IAHV remains a volunteer led charity. An important aspect of its ethos is to support and inspire volunteers to contribute, and more volunteers have been coming forward. However, the charity would greatly benefit from the recruitment of more active volunteers with skills in a number of key areas. New projects are also being investigated and supported.

IAHV will continue to be alert for opportunities to promote Human Values as a medium to strengthen society and bring the benefits of the programmes to an ever-wider audience.

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 operation.

The Trustees are responsible for keeping proper accounting records which

disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees confirm that they have complied with their obligations and in particular their duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

On behalf of the board

.....
Sue Hindle
Trustee

.....
Dr Hajra Basit
Trustee

Independent examiner's report to the trustees on the unaudited financial statements of International Association for Human Values.

I report on the accounts of International Association for Human Values for the year ended 5 April 2022 set out on pages 2 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
- To keep accounting records in accordance with section 41 of the Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- have not been met or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ashlei Associates
Chartered Accountants
Registered Auditors
3 January 2023

7 Heath Drive
Sutton
Surrey
SM2 5RP

Statement of financial activities

For the year ended 5 April 2022

| | Note | Unrestrict | Restrict | 2022 | 2021 |
|------------------------------------|-------------|-------------------|-----------------|----------------|----------------|
| | s | ed Funds | ed | Total | Total |
| | | £ | Funds | £ | £ |
| Incoming Resources | | | | | |
| Incoming resources from generating | | | | | |
| Voluntary income | 2 | 34,275 | 409,166 | 443,441 | 286,104 |
| Income from investments | 3 | 30 | - | 30 | 22 |
| Admin fee income | | 21,418 | - | 21,418 | 10,085 |
| | | | | <hr/> | |
| Total incoming resources | | 55,723 | 409,166 | 464,889 | 296,211 |
| | | | | <hr/> | |
| Resources Expended | | | | | |
| Cost of generating funds: | | | | | |
| Fundraising trading: | | | | | |
| Cost of goods sold and other costs | 4 | - | - | - | 490 |
| Charitable activities | 5 | - | 363,734 | 363,734 | 156,278 |
| Governance costs | 6 | 20,868 | - | 20,868 | 12,848 |
| | | | | <hr/> | |
| | | 20,868 | 363,734 | 384,602 | 169,616 |
| | | | | <hr/> | |
| Total funds brought forward | | 65,740 | 165,807 | 231,547 | 104,952 |
| Total funds carried forward | | 100,595 | | 311,834 | 231,547 |

Balance Sheet

as at 5 April 2022

| | Note s | 2022 £ | 2021 £ |
|--|-----------|----------------|---------------|
| Current Assets | | | |
| Debtors | 7 | 8,313 | 5,080 |
| Cash at bank and in hand | | 307,961 | 227,59 |
| | | <u>316,274</u> | <u>232,67</u> |
| | | | 1 |
| Creditors: amounts falling due within | 8 | (4,440) | (1,124 |
| | | | |
| Net current assets | | <u>311,834</u> | <u>231,54</u> |
| Net assets | | 311,834 | 231,54 |
| Funds | | | |
| Unrestricted funds | 10 | | |
| Restricted funds | 11 | | 165,80 |
| | | <u>311,834</u> | <u>231,54</u> |

The financial statements were approved by the Trustees on and signed on its behalf by

Sue Hindle
Trustee

Dr Hajra Basit
Trustee

The notes on pages 12 to 15 form an integral part of the financial statements

Notes to the financial statements for the year ended 5 April 2022

1.0. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the charities Statement of Recommended Practice and FRS 102 Section 1A

2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred Expenditure included any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Resources expended are recognised in the year in which they are incurred.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary Income

| Donations | Unrestricted Funds | Restricted Funds | 2022 Total | 2021 Total |
|---------------------------|--------------------|------------------|------------|------------|
| | £ | £ | £ | £ |
| 10k | | - | - | 2,274 |
| Afghan Support | | 2,561 | 2,561 | |
| Africa | | - | - | - |
| AMI | | 8,138 | 8,138 | 497 |
| Breathe SMART | | - | - | - |
| Climate Action Now | | 16,739 | 16,739 | 14,429 |
| Covid19 | | - | - | 17,436 |
| Disaster relief | | 1,425 | 1,425 | 3,889 |
| General Fund | 34,275 | | 34,275 | 42,545 |
| Germany Refugee Project | | 977 | 977 | 7,617 |
| Gift a Smile | | 26,377 | 26,377 | 56,094 |
| Greek Refugee Project | | - | - | - |
| Holding | | - | - | - |
| IAHV Infrastructure - IT | | - | - | 10,188 |
| Iran | | - | - | - |
| Kashmir | | - | - | - |
| Kerala | | - | - | - |
| KH Salary Account | | - | - | - |
| Lebanon | | 4,441 | 4,441 | 5,076 |
| MYM | | 2,223 | 2,223 | 5,024 |
| Nominated Project Reserve | | - | - | 25,000 |
| NHS | | 407 | 407 | 41,894 |
| Oxygen | | 181,008 | 181,008 | 590 |
| Pakistan relief | | - | - | - |
| Pavitra | | 1,537 | 1,537 | 4,433 |
| PB UK HRE | | 5,898 | 5,898 | - |

| | | | |
|-------------------------|---------|---------|---------|
| PeaceBuilding | - | - | - |
| Peacebuilding EU | 1,816 | 1,816 | 16,749 |
| Prison SMART | - | - | - |
| Read Library | 14,024 | 14,024 | 13,023 |
| Solar Panels | 20,900 | 20,900 | - |
| Sri Lanka | 4,609 | 4,609 | 5,062 |
| Sri Lanka – Meals | 552 | 552 | |
| TLEX | - | - | - |
| Ukraine | 110,629 | 110,629 | |
| UK Schools | - | - | - |
| World Cultural Festival | - | - | - |
| WPM | - | - | - |
| Yes for schools | 4,905 | 4,905 | 14,284 |
| | 34,275 | 409,166 | 443,441 |
| | | | 286,104 |

3. Investment Income

| | Unrestricted Funds | 2022 Total | 2021 Total |
|------------------|-----------------------|---------------|---------------|
| | £ | £ | £ |
| Deposit Interest | 30 | 30 | 22 |
| | 30 | 30 | 22 |

4. Cost of generating funds

| | Restricted Funds | 2022 Total | 2021 Total |
|---------|---------------------|---------------|---------------|
| | £ | £ | £ |
| 10k run | - | - | 490 |
| | - | - | 490 |

5. Cost of charitable activities - Grants payable

| | Unrestricted Funds | Restricted Funds | 2022 Total | 2021 Total |
|--------------------|-----------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Afghan Support | - | 1,173 | 1,173 | - |
| AMI | - | 8,292 | 8,292 | - |
| Climate Action Now | - | 16,113 | 16,113 | 11,073 |

| | | | | |
|---------------------------|---|---------|---------|---------|
| Covid19 | - | - | - | 15,745 |
| Germany Refugee Project | - | - | - | 6,950 |
| Gift a Smile | - | 23,051 | 23,051 | 63,065 |
| IAHV Infrastructure - IT | - | - | - | 322 |
| KH Salary Account | - | - | - | - |
| MYM | - | 1,740 | 1,740 | 4,360 |
| Nominated Project Reserve | - | - | - | - |
| NHS | - | 1,347 | 1,347 | 40,955 |
| Oxygen | - | 160,543 | 160,543 | - |
| Pavitra | - | 5,073 | 5,073 | - |
| PB UK HRE | - | 5,430 | 5,430 | - |
| Peacebuilding | - | 720 | 720 | 1,370 |
| Peacebuilding EU | - | 1,816 | 1,816 | 120 |
| Prison SMART | - | 60 | 60 | 60 |
| Read Library | - | 5,287 | 5,287 | 7,015 |
| Solar Panels | - | 20,900 | 20,900 | - |
| Sri Lanka | - | 505 | 505 | - |
| Ukraine | - | 102,550 | 102,550 | - |
| Yes for Schools | - | 9,134 | 9,134 | 5,244 |
| | - | 363,734 | 363,734 | 156,278 |

6. Governance costs

| | Unrestricted Funds | 2022 Total | 2021 Total |
|--------------------------|-------------------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| General expenses | 12,987 | 12,987 | 9,335 |
| Accountancy & Admin fees | 7,816 | 7,816 | 2,228 |
| Bank charges | 65 | 65 | 1,285 |
| | 20,868 | 20,868 | 12,848 |

7. Debtors

| | 2022 Total | 2021 Total |
|------------|-----------------------|-----------------------|
| | £ | £ |
| Gift Aid | 7,213 | 5,080 |
| IAHV India | 1,100 | - |
| | 8,313 | 5,080 |

8. Creditors: Amounts falling due within one year

| | 2022 Total | 2021 Total |
|-----------------|-----------------------|-----------------------|
| | £ | £ |
| Other creditors | 4,440 | 1,124 |
| | <hr/> 4,440 | <hr/> 1,124 |

9. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total Funds |
|--|-------------------------------|-----------------------------|------------------------|
| | £ | £ | £ |
| Fund balances at 5 April 2022 as represented by: | | | |
| Current Assets | 105,038 | 211,236 | 316,274 |
| Current Liabilities | (4,440) | - | (4,440) |
| | <hr/> 100,598 | <hr/> 211,236 | <hr/> 311,834 |

10. Unrestricted funds

| | 6th April 2021 | Incoming | Outgoing | 5th April 2022 |
|--------------------|-----------------------|-----------------|-----------------|-----------------------|
| | £ | £ | £ | £ |
| General grant fund | 65,740 | 55,723 | (20,868) | 100,595 |
| | <hr/> 65,740 | <hr/> 55,723 | <hr/> (20,868) | <hr/> 100,595 |

Purposes of unrestricted funds

Unrestricted funds may be put to any charitable use as determined by the Trustees

11. Net movement in funds

| | 6th April 2021 | Incoming | Outgoing | 5th April 2022 |
|----------------|-----------------------|-----------------|-----------------|-----------------------|
| | £ | £ | £ | £ |
| 10k | 1,783 | - | - | 1,783 |
| Afghan Support | - | 2,561 | 1,173 | 1,388 |
| Africa | 616 | - | - | 616 |

| | | | | |
|---------------------------|----------------|----------------|----------------|----------------|
| AMI | 2,714 | 8,138 | 8,292 | 2,560 |
| Breathe SMART | 329 | - | - | 329 |
| Climate Action Now | 4,334 | 16,739 | 16,113 | 4,960 |
| Covid19 | 6,502 | - | - | 6,502 |
| Disaster relief | 10,212 | 1,425 | - | 11,637 |
| Germany Refugee Project | 672 | 977 | - | 1,649 |
| Gift a Smile | 16,442 | 26,377 | 23,051 | 19,769 |
| Greek Refugee Project | - | - | - | - |
| Holding | - | - | - | - |
| IAHV Infrastructure - IT | 18,976 | - | - | 18,976 |
| Iran | 2,970 | - | - | 2,970 |
| Kerala | 1,337 | - | - | 1,337 |
| KH Salary Account | - | - | - | - |
| Lebanon | 6,228 | 4,441 | - | 10,669 |
| MYM | 1,208 | 2,223 | 1,740 | 1,691 |
| Nominated Project Reserve | 25,000 | - | - | 25,000 |
| NHS | 940 | 407 | 1,347 | - |
| Oxygen | 590 | 181,008 | 160,543 | 21,054 |
| Pakistan relief | 1,162 | - | - | 1,162 |
| Pavitra | 5,191 | 1,537 | 5,073 | 1,655 |
| PB UK HRE | 1,687 | 5,898 | 5,430 | 2,155 |
| Peacebuilding | 17,313 | - | 720 | 16,593 |
| Peacebuilding EU | - | 1,816 | 1,816 | - |
| Prison SMART | 2,616 | - | 60 | 2,556 |
| Read Library | 6,856 | 14,024 | 5,287 | 15,593 |
| Solar Panels | - | 20,900 | 20,900 | - |
| Sri Lanka | 5,470 | 4,609 | - | 10,079 |
| Sri Lanka – Meals | - | 552 | 505 | 47 |
| TLEX | 2,696 | - | - | 2,696 |
| Ukraine | - | 110,629 | 102,550 | 8,079 |
| World Cultural Festival | - | - | - | - |
| Yes for schools | 21,959 | 4,905 | 9,134 | 17,730 |
| Adjustment | 3 | - | - | 3 |
| Total | 165,807 | 409,166 | 363,734 | 211,239 |

THE INTERNATIONAL ASSOCIATION FOR HUMAN VALUES

England & Wales - Charity number 1103261

Accounts

Charity number: 1103261

International Association for Human Values

Trustees' report and financial statements

for the year ended 5 April 2021

International Association for Human Values

Contents

| | Page |
|--------------------------------------|----------------|
| Legal and administrative information | 1 |
| Trustees report | 2 - 7 |
| Independent examiners' report | 8 |
| Statement of financial activities | 9 |
| Balance sheet | 10 |
| Notes to the financial statements | 11 - 15 |

International Association for Human Values

Legal and administrative information

| | |
|----------------------|---|
| Trustees | Sue Hindle (Chairman) Dr Hajra Basit Madhu Rao |
| Charity number | 1103261 |
| Registered office | Pear Tree House Upper Hartfield Sussex HA7 3QL |
| Independent Examiner | Ashlei Associates 7 Heath Drive Sutton Surrey SM2 5RP |
| Bankers | National Westminster Bank 37 Green Lane Northwood Middlesex HA6 3AE Triodos Bank Deanery Road Bristol BS1 5AS |

International Association for Human Values

Trustees' report for the year ended 5 April 2021

The Trustees present their annual report and accounts for the year ended 05 April 2021.

The Trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Organisational structure

There are 3 trustees. Where there is a requirement for a new trustee a candidate would be identified and appointed by the remaining trustees. The trustees ensure that any new trustee is made entirely familiar with the work and responsibilities of the trust and the requirements of compliance with the formal obligations as stipulated by the Charity Commission.

Procedures and policies for making donations

The trustees consider the recommendations of the management committee on a regular basis monthly or as appropriate, to respond to the opportunities and operational needs of the organisation. Nominations for donations are elicited through an informal network of contacts and approaches from that network. The trustees require those seeking to receive a grant to submit a formal proposal for their project setting out how much is required, what it is intended to do with those funds, how the project will be carried out in practical terms, and who is intended to benefit. The recipients are also required to undertake to provide regular reports, photographs and materials that the Trust can then use to ensure proper use of the funds and account publicly for the sums used; also to promote further fund raising. It is made clear that each application is considered on its own merits and does not infer further funding for the future. In fact it is policy for certain projects, that the funding is intended to launch a pilot initiative which will be the basis for applications for ongoing funding from other outside sources. Volunteers requesting the support of the charity for certain projects are asked to ensure the project is self funding or to raise the funds to cover it.

A prominent feature of IAHV is the emphasis that is placed upon the use of volunteers to manage the charity's affairs and conduct its projects. This has benefits in rendering donations very cost effective as it keeps administrative costs to a minimum whilst promoting the merits of volunteering, with the additional satisfaction that this brings to all. Generally when it needs paid support it engages the services of self employed consultants. Administratively IAHV also pays an external bookkeeper and for part time regular paid administrative support, as it has sometimes proved difficult to provide adequate and timely administrative support using volunteers. IAHV also pays charitable workers for specific projects where grant funding specifically covers that. There can be an expectation and even a requirement from the donor side, that funding be built in to the proposal to remunerate paid staff undertaking

project responsibilities.

The trustees will continue to honour their commitment that donations from individuals and organisations should be as effective as possible by keeping overheads low. It has become policy however to retain 5% of donations for the purposes of management, administration and development due to the increasing volume of transactions and the need for improving various aspects of the charity's functioning,

Review of activities and achievements

A dominant feature of IAHV activities during 20/21 was its response to the international Covid 19 pandemic. It raised £41,894 to support NHS frontline workers in over 50 hospitals in the UK with essential supplies identified by them and purchased through the Amazon wishlist system.

It also raised £17,436 to support the initiative launched in India by its sister organisation IAHV India to provide essential food and supplies to the daily wage earners there who were so adversely affected by the lockdown and lack of work there.

In the final month of the year an appeal was also launched to raise funds for the sister organisation IAHV India to supply Oxygen machines and other medical equipment to hospitals there in response to the chronic hospitalisation crisis there. This initiative went on to raise over £179,000.

IAHV also supported its affiliated organisation Manage Your Mind to put together an online stress management programme for frontline NHS workers

In addition we put the annual fundraising event, the British 10K Sponsored Run, online in July 20 during the Covid protection restrictions, with participant supporters carrying out their preferred fitness activities, from various different countries including UK, Germany and Holland.

Peacebuilding Programme

In 2020/2021 IAHV received full approval from auditors at the conclusion of the 3 year Peacebuilding contract with the EU Commission for the grant funded project for young Syrian refugees and their host communities in Lebanon and Jordan. This was very satisfying at the end of such a demanding new initiative.

Less positive was that the UK's exit from the European Union created real problems for IAHV in obtaining appropriate public liability insurance for the key volunteer and former employee who runs the Peacebuilding Programme internationally. Accordingly it regrettably has had to wind down its leadership of these activities with a view to passing the running of this programme to IAHV Belgium. It hopes to have a positive collaboration with IAHV Belgium however going forward and to continue to run various aspects of this programme within the UK primarily with UK resident trainers.

Gift A Smile:

£56,094 was raised for the Gift A Smile educational programme. Funds for this worthy cause are sourced by means of regular monthly donations, the British10K sponsored run and individual gifts for the provision of a school education for rural, slum and tribal children in India, who would not otherwise receive an education. The project now has over 702 schools in rural and remote areas across 22 states in India providing free value-based, holistic education to over 70,000 students

The attendance of the students is generally above 75% and the dropout rate is very low indeed. The syllabus is based on the national curriculum supplemented with a variety of other activities and subjects designed to give a broad and balanced all round values-based education.

Read Library Project: The aim of this IAHV project is to give underprivileged children access to quality books, to promote their reading and learning and to expand their knowledge. It provides libraries of books in languages and on topics selected by the recipient poor and under-resourced schools in India and elsewhere. Many of these schools have not previously had any library. During 20/21 just over £13,023 was raised through IAHV UK. IAHV and the Read Library Project had by the end of the year, provided over 135 libraries for Schools, in India and Nepal, benefitting over 27,000 children with over 41,500 books. It was planned to further expand this work into Kenya

Climate Action Now (CAN): This initiative was developed to help address the pressing threat of climate change through planting trees as an efficient route to carbon offsetting. During the 20/21 financial year £14,429 was raised for this. By the end of the year IAHV had planted a total of approx 338,041 trees through its collaboration with NoCO2 and the tree-planting specialists Eden Reforestation. This project is especially attractive as it also provides work and relief against poverty for a great many in rural villages, in particular in Nepal and Madagascar.

Manage Your Mind: Community Mental Health Programme (MYM). This very successful programme run by IAHV's associated CIC organisation MYM had to be closed during 18/19 due to lack of funding and resources but was to continue through the presentation of programmes to stressed NHS workers. A grant was obtained from the NHS to get this launched but this proposal to be put on hold across 20/21 due to the Covid 19 pandemic. It has since been satisfactorily launched.

The Pavitra Campaign: The Pavitra campaign launched last year, raised £4433 this year, in support of this excellent project run by it's Indian sister organisation, The Art of Living Foundation. Its purpose is to provide important education to girls in rural and impoverished areas on the subject of menstruation, which largely remains a field of ignorance in such communities with many negative consequences.

Disaster Relief: 20/21 was a year that did not feature much activity in response to natural disasters. There was considerable activity however in response to the Covid Epidemic as featured above in the opening comments to this section reviewing activity.

YES! for Schools: 20/21 saw good progress in UK for this internationally successful programme. The programme continued with its weekly term time programme for pupils in a Cambridge secondary college. There was an online programme for Parents and Educators launched along with a training programme for teachers to deliver the programme within schools.

AMI: The Ayurvedic Mother and Infant Programme. This programme which started in 19/20 moved forward in 20/21 under its very experienced team. It offers safe, proven, profound training, based on the ancient principles of Ayurveda for the vital pre-conception to post partum period to ensure mothers are nurtured and supported to facilitate their role as the backbones of strong families.

Sri Lanka: IAHV continued to raise funds for the boys home in Sri Lanka with donations of £5,062 to help with infrastructure. The work on the water tower with the built in accommodation below was completed, though sadly the restrictions of the COVID pandemic has delayed the use of the accommodation as an income source for the home as intended. Other work there has been held up unfortunately by the pandemic.

Activity Summary

IAHV's total income was £296,211 and its outgoings for project expenditure were £169,616. The imbalance is mainly accounted for by the receipt of the final payment retained by the EU from the previous years funding, following its successful closing audit of the Peacebuilding project. Also spending on certain projects was reduced due to the Covid pandemic. The governance expenses for the year were £12,848.

Fundraising

This is a major preoccupation as with all charities. IAHV raises funds through regular giving via monthly bank payments from donors, employers matched funding, and appeals for one off payments to answer specific needs. It participates annually in the British 10K sponsored charity run through central London in July, which raises useful funding. It also engages with online fundraising platforms such as Just Giving and Global Giving and applies for grant funding as appropriate. Where possible also our trainers charge fees for the delivery of programmes.

Reserves

As a grant making Charity the trustees have determined that, apart from maintaining sufficient funds to meet day to day expenses, they should hold a reserve fund.

Investment powers, policy and performance

It is the policy of the Association to invest excess funds in an interest bearing bank account.

Grant making policy

The trustees identify projects and organisations they wish to support and do not invite or support speculative approaches. The trust also does not respond to unsolicited correspondence unless it relates to work in hand.

Future plans

The future plans following on from 20/21 and the roll out of its projects have been influenced by the the Covid 19 pandemic and its impact on travel, funding, and activities both in the UK and overseas. This is likely remain the same for much of 21/22 though it will continue to build for the future.

IAHV has reached a point of change and growth. The PrisonSMART programme, Yes! for schools, Peacebuilding, and MYM the Community Mental Health programme, have received significant recognition for their effectiveness in bringing about speedy, significant, and cost effective relief and wellbeing in their various target areas, both nationally and internationally. The charity is also exploring the means to continue with and expand this work despite difficulties in obtaining the necessary funding and the Covid pandemic

IAHV needs to scale up to further strengthen the infrastructure and management to deal effectively and efficiently with new opportunities to expand and take its place within the full time social care networks.

Essentially IAHV remains a volunteer led charity. An important aspect of its ethos is to support and inspire volunteers to contribute, and more volunteers have been coming forward. However the charity would greatly benefit from the recruitment of more active volunteers with skills in a number of key areas. New projects are also being investigated and supported.

IAHV will continue to be alert for opportunities to promote Human Values as a medium to strengthen society and bring the benefits of the programmes to an ever wider audience.

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees confirm that they have complied with their obligations and in particular their duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

On behalf of the board

.....
Sue Hindle
Trustee

.....
Dr Hajra Basit
Trustee

Independent examiner's report to the trustees on the unaudited financial statements of International Association for Human Values.

I report on the accounts of International Association for Human Values for the year ended 5 April 2021 set out on pages 2 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
- To keep accounting records in accordance with section 41 of the Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- have not been met or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ashlei Associates
Chartered Accountants
Registered Auditors
18 January 2022

7 Heath Drive
Sutton
Surrey
SM2 5RP

Statement of financial activities

For the year ended 5 April 2021

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 2021 Total £ | 2020 Total £ |
|---|-------|-------------------------|-----------------------|-----------------|-----------------|
| Incoming Resources | | | | | |
| Incoming resources from generating funds: | | | | | |
| Voluntary income | 2 | 42,545 | 243,559 | 286,104 | 238,945 |
| Income from investments | 3 | 22 | - | 22 | 9 |
| Admin fee income | | 10,085 | - | 10,085 | 18,436 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Total incoming resources | | 52,652 | 243,559 | 296,211 | 257,390 |
| <hr/> | | | | | |
| Resources Expended | | | | | |
| Cost of generating funds: | | | | | |
| Fundraising trading: | | | | | |
| Cost of goods sold and other costs | 4 | - | 490 | 490 | 4,607 |
| Charitable activities | 5 | - | 156,278 | 156,278 | 394,613 |
| Governance costs | 6 | 12,848 | - | 12,848 | 11,590 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 12,848 | 156,768 | 169,616 | 410,810 |
| <hr/> | | | | | |
| Total funds brought forward | | 25,936 | 79,016 | 104,952 | 258,372 |
| Total funds carried forward | | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 65,740 | 165,807 | 231,547 | 104,952 |

Balance Sheet

as at 5 April 2021

| | Notes | 2021 | 2020 |
|---|-------|----------------|----------------|
| Current Assets | | | |
| Debtors | 7 | 5,080 | 9,222 |
| Cash at bank and in hand | | <u>227,591</u> | <u>96,857</u> |
| | | 232,671 | 106,079 |
| Creditors: amounts falling due within one year | 8 | (1,127) | (1,127) |
| Net current assets | | <u>231,544</u> | <u>104,952</u> |
| Net assets | | 231,544 | 104,952 |
| Funds | 9 | | |
| Unrestricted funds | | 65,740 | 25,936 |
| Restricted funds | | <u>165,804</u> | <u>79,014</u> |
| | | 231,544 | 104,952 |

The financial statements were approved by the Trustees on and signed on its behalf by

Sue Hindle
Trustee

Dr Hajra Basit
Trustee

The notes on pages 12 to 16 form an integral part of the financial statements

Notes to the financial statements for the year ended 5 April 2021

1.0. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the charities Statement of Recommended Practice and FRS 102 Section 1A

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred Expenditure included any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Resources expended are recognised in the year in which they are incurred.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary Income

| Donations | Unrestricted Funds £ | Restricted Funds £ | 2021 Total £ | 2020 Total £ |
|---------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| 10k | | 2,274 | 2,274 | 3,838 |
| Africa | | - | - | - |
| AMI | | 497 | 497 | 2,277 |
| Breathe SMART | | - | - | - |
| Climate Action Now | | 14,429 | 14,429 | 13,976 |
| Covid19 | | 17,436 | 17,436 | 4,811 |
| Disaster relief | | 3,889 | 3,889 | 1,048 |
| General Fund | 42,545 | - | 42,545 | 3,793 |
| Germany Refugee Project | | 7,617 | 7,617 | 324 |
| Gift a Smile | | 56,094 | 56,094 | 16,393 |
| Greek Refugee Project | | - | - | - |
| Holding | | - | - | - |
| IAHV Infrastructure - IT | | 10,188 | 10,188 | (10,188) |
| Iran | | - | - | - |
| Kashmir | | - | - | - |
| Kerala | | - | - | 57 |
| KH SALARY ACCOUNT | | - | - | 17,108 |
| Lebanon | | 5,076 | 5,076 | 1,152 |
| MYM | | 5,024 | 5,024 | 1,315 |
| Nominated Project Reserve | | 25,000 | 25,000 | - |
| NHS | | 41,894 | 41,894 | - |
| Oxygen | | 590 | 590 | - |
| Pakistan relief | | - | - | - |
| Pavitra | | 4,433 | 4,433 | 22,327 |
| PB UK HRE | | - | - | - |
| PeaceBuilding | | - | - | 204 |
| Peacebuilding EU | | 16,749 | 16,749 | 144,622 |
| Prison SMART | | - | - | (1,081) |
| Read Library | | 13,023 | 13,023 | 11,423 |
| Sri Lanka | | 5,062 | 5,062 | 5,283 |
| TLEX | | - | - | - |
| UK Schools | | - | - | - |
| World Cultural Festival | | - | - | (49) |
| WPM | | - | - | - |
| Yes for schools | | 14,284 | 14,284 | 312 |
| | 42,545 | 243,559 | 286,104 | 238,945 |

3. Investment Income

| | Unrestricted Funds £ | 2021 Total £ | 2020 Total £ |
|------------------|----------------------------|--------------------|--------------------|
| Deposit Interest | 22 | 22 | 9 |
| | 22 | 22 | 9 |

4. Cost of generating funds

| | Restricted Funds £ | 2021 Total £ | 2020 Total £ |
|---------|--------------------------|--------------------|--------------------|
| 10k run | 490 | 490 | 4,607 |
| | 490 | 490 | 4,607 |

5. Cost of charitable activities - Grants payable

| | Unrestricted Funds £ | Restricted Funds £ | 2021 Total £ | 2020 Total £ |
|---------------------------|----------------------------|--------------------------|--------------------|--------------------|
| AMI | - | - | - | 410 |
| Climate Action Now | - | 11,073 | 11,073 | 13,585 |
| Covid19 | - | 15,745 | 15,745 | - |
| Disaster relief | - | - | - | 860 |
| Germany Refugee Project | - | 6,950 | 6,950 | - |
| Gift a Smile | - | 63,065 | 63,065 | - |
| IAHV Infrastructure - IT | - | 322 | 322 | 48 |
| KH Salary Account | - | - | - | 25,599 |
| MYM | - | 4,360 | 4,360 | 1,660 |
| Nominated Project Reserve | - | - | - | 25,000 |
| NHS | - | 40,955 | 40,955 | - |
| Pavitra | - | - | - | 21,846 |
| PB UK HRE | - | - | - | 571 |
| Peacebuilding | - | 1,370 | 1,370 | 181 |
| Peacebuilding EU | - | 120 | 120 | 264,100 |
| Prison SMART | - | 60 | 60 | 60 |
| Read Library | - | 7,015 | 7,015 | 21,615 |
| Sri Lanka | - | - | - | 7,616 |
| Yes for Schools | - | 5,244 | 5,244 | - |
| Admin Fee Adjustment | - | - | - | 11,462 |
| | - | 156,278 | 156,278 | 394,613 |

6. Governance costs

| | Unrestricted Funds | 2021 Total | 2020 Total |
|--------------------------|-------------------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| General expenses | 9,335 | 9,335 | 6,460 |
| Accountancy & Admin fees | 2,228 | 2,228 | 5,038 |
| Bank charges | 1,285 | 1,285 | 92 |
| | <u>12,848</u> | <u>12,848</u> | <u>11,590</u> |

| | 2021 Total | 2020 Total |
|----------|-----------------------|-----------------------|
| | £ | £ |
| Gift Aid | <u>5,080</u> | <u>9,222</u> |
| | <u>5,080</u> | <u>9,222</u> |

8. Creditors: Amounts falling due within one year

| | 2021 Total | 2020 Total |
|-----------------|-----------------------|-----------------------|
| | £ | £ |
| Other creditors | <u>1,127</u> | <u>1,127</u> |
| | <u>1,127</u> | <u>1,127</u> |

9. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total Funds |
|--|-------------------------------|-----------------------------|------------------------|
| | £ | £ | £ |
| Fund balances at 5 April 2021 as represented by: | | | |
| Current Assets | 66,867 | 165,804 | 232,671 |
| Current Liabilities | <u>(1,127)</u> | <u>-</u> | <u>(1,127)</u> |
| | <u>65,740</u> | <u>165,804</u> | <u>231,544</u> |

10. Unrestricted funds

| | 6th April 2020 | Incoming | Outgoing | 5th April 2021 |
|--------------------|----------------|---------------|-----------------|----------------|
| | £ | £ | £ | £ |
| General grant fund | 25,937 | 52,651 | (12,848) | 65,740 |
| | <u>25,937</u> | <u>52,651</u> | <u>(12,848)</u> | <u>65,740</u> |

Purposes of unrestricted funds

Unrestricted funds may be put to any charitable use as determined by the Trustees

11. Net movement in funds

| | 6th April 2020 | Incoming | Outgoing | 5th April 2021 |
|---------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| 10k | - | 2,274 | 490 | 1,783 |
| Africa | 616 | - | - | 616 |
| AMI | 2,217 | 497 | - | 2,714 |
| Breathe SMART | 329 | - | - | 329 |
| Climate Action Now | 979 | 14,429 | 11,073 | 4,334 |
| Covid19 | 4,811 | 17,436 | 15,745 | 6,502 |
| Disaster relief | 6,323 | 3,889 | - | 10,212 |
| Germany Refugee Project | 5 | 7,617 | 6,950 | 672 |
| Gift a Smile | 23,413 | 56,094 | 63,065 | 16,442 |
| Greek Refugee Project | - | - | - | - |
| Holding | (0) | - | - | (0) |
| IAHV Infrastructure - IT | 9,109 | 10,188 | 322 | 18,976 |
| Iran | 2,970 | - | - | 2,970 |
| Kerala | 1,337 | - | - | 1,337 |
| KH Salary Account | - | - | - | - |
| Lebanon | 1,152 | 5,076 | - | 6,228 |
| MYM | 543 | 5,024 | 4,360 | 1,208 |
| Nominated Project Reserve | - | 25,000 | - | 25,000 |
| NHS | - | 41,894 | 40,955 | 940 |
| Oxygen | - | 590 | - | 590 |
| Pakistan relief | 1,162 | - | - | 1,162 |
| Pavitra | 758 | 4,433 | - | 5,191 |
| PB UK HRE | 1,687 | - | - | 1,687 |
| Peacebuilding | 18,683 | - | 1,370 | 17,313 |
| Peacebuilding EU | (16,629) | 16,749 | 120 | (0) |
| Prison SMART | 2,676 | - | 60 | 2,616 |
| Read Library | 848 | 13,023 | 7,015 | 6,856 |
| Sri Lanka | 408 | 5,062 | - | 5,470 |
| TLEX | 2,696 | - | - | 2,696 |
| World Cultural Festival | - | - | - | - |
| Yes for schools | 12,919 | 14,284 | 5,244 | 21,959 |
| Adjustment | - | - | - | (3) |
| Total | <u>79,016</u> | <u>243,559</u> | <u>156,768</u> | <u>165,804</u> |