

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
Total incoming resources		52,652	243,559	296,211	257,390
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
		12,848	156,768	169,616	410,810
Total funds brought forward		25,936	79,016	104,952	258,372
Total funds carried forward		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
	12,848	12,848	11,590

	2021 Total	2020 Total
	£	£
Gift Aid	5,080	9,222
	5,080	9,222

8. Creditors: Amounts falling due within one year

	2021 Total	2020 Total
	£	£
Other creditors	1,127	1,127
	1,127	1,127

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	(1,127)	-	(1,127)
	65,740	165,804	231,544

10. Unrestricted funds

	6th April 2020	Incoming	Outgoing	5th April 2021
	£	£	£	£
General grant fund	25,937	52,651	(12,848)	65,740
	25,937	52,651	(12,848)	65,740

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	79,016	243,559	156,768	165,804