

International Association for Human Values

Trustees' report and financial statements

for the year ended 5 April 2022

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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 rea-sonable 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 s	Unrestrict ed Funds £	Restrict ed Funds	2022 Total £	2021 Total £
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
Total incoming resources		55,723	409,166	464,889	296,211
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
		20,868	363,734	384,602	169,616
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
		316,274	232,67 1
Creditors: amounts falling due within	8	(4,440)	(1,124
Net current assets		311,834	231,54
Net assets		311,834	231,54
Funds			
Unrestricted funds	10		
Restricted funds	11		165,80
		311,834	231,54

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