

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

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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

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.

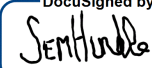
In preparing these financial statements the Trustees are required to:

- 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

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11/24/2023

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Sue Hindle
Trustee

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11/27/2023

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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 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
22 November 2023

7 Heath Drive
Sutton
Surrey
SM2 5RP

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Ilesh Patel FCA

11/23/2023

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

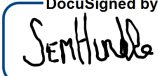
	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Incoming Resources					
Incoming resources from generating funds:					
Voluntary income	2	13,850	99,601	113,451	443,441
Income from investments	3	344	-	344	30
Admin fee income		5,242	-	5,242	21,418
Total incoming resources		19,436	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

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11/24/2023

Dr Hajra Basit
Trustee

DocuSigned by:

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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