

HEART TO HELP



REPORT AND
FINANCIAL STATEMENT



Year ended 31 March 2022

Charity Number: 1122658

HEART TO HELP
FINANCIAL STATEMENT FOR
the Year ending 31st MARCH 2022

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REPORT OF THE TRUSTEES

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2022. The financial statements comply with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

TRUSTEES

The trustees named on page 1 have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. New trustees undergo an orientation day to brief them on: their legal obligations under charity law, the Charity Commission guidance on public benefit, and inform them of the content of the governing document and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document is the Declaration of Trust dated 29th October 2007.

OBJECTS OF THE CHARITY

The objects of the trust are:

- A to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind in such parts of India and Nepal as the trustees from time to time may think fit to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust;
 - B to advance education in accordance with Christian principles by such means as the trustees may consider appropriate, including by means of establishing and operating any educational establishment or establishments in India and Nepal as the trustees from time to time think fit.
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REPORT OF THE TRUSTEES - continued

Achievements and Performance

Relief of Poverty - Orphans & Destitute children

Three Children's homes in India; Ranchi in Jharkhand, Karumunda in Orissa and Gajole in West Bengal received monthly support for one year, along with support for ten destitute Children providing homes, education, clothing and food. One House Parent supported on a monthly basis.

Educational Schools

One off gift for the schools; £360,000 plus gift aid of £90k gift totalling £450k for the New Delhi School Project and one-off gift of £3,611 to equip a Primary School were given.

Organisation of the Charity

The trustees named on page one has served throughout the year. Trustees are selected and appointed by the Trustee board. Trustees are inducted and trained by the Trustee board. All decisions are made by the trustees.

Investment Powers

The trustees may invest the property of the charity in such investments as are authorised by the Trustee Act 2000, subject to the restrictions and conditions contained in that Act.

Reserves Policy

It is the policy of the trustees to maintain unrestricted funds, which are the free reserves of the charity, at a level at least sufficient to:

- a) Cover management, administration and support costs for 3 months (£1,600 one thousand six hundred pounds). Unrestricted funds were maintained at this level throughout the year.

Grant making policy

The Trustees do not respond to unsolicited applications. Funds are distributed to organisations well known to the Trustees.

Activities in the Year

The charity depends on gifts and donations made by individuals and groups. The funds were distributed to an organisation in India well known to the trustees. The charity made a general grant of £19,073 to New India Church of God in India. A restricted fund grant of £365,927 (£360k for School Project) a total combined grant of £385,000. Overall, 10 children received monthly support for 12 months. Four HQ staff members salaries were paid for the year. Please see disbursement of funds for further details.

REPORT OF THE TRUSTEES - continued

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed and have established processes and controls to mitigate those risks.

Trustees' responsibilities in relation to the accounts

Law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the accounts; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping the accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for the taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity as agreed, remunerated on a self-employed basis one trustee for providing Administrative, Financial Services and office space over the year.

Approved by the Trustees and signed on their behalf by:



.....
Christine Clark (Secretary/Trustee)

Date: 24/01/2023.....

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REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts for the year ended 31st March 2022, which are set out pages 5 to 7

Respective responsibilities of trustees and examiner

As members of the Heart to Help Charity you are responsible for the preparation of the accounts and you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

BASIS OF THE INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the general Directions given by the Charity Commission.

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 the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

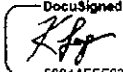
In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements;
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,

have not been met or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner:

DocuSigned by:

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 Karl Ferguson

Date: 27-01-23

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STATEMENT OF FINANCIAL ACTIVITIES – YEAR ENDED 31st MARCH 2022

	Notes	Unrestricted Funds	Restricted Funds	2022	2021
		£	£	£	£
INCOMING RESOURCES					
Voluntary income	1	20,018	0	20,018	25,330
Gift aid		91,226	0	91,226	3,395
Restricted funds		0	366,927	366,927	29,490
Total		111,244	366,927	478,171	58,215
OUTGOING PAYMENTS	2				
Rent		2,400	0	2,400	2,400
Subscriptions		32	0	32	32
Administration		3,984	0	3,984	3,984
Donations/Grants General		19,073	0	19,073	25,029
Donations/Grants Restricted		0	2,235	2,235	39,971
Other costs		50	0	50	121
Accountancy fees		180	0	180	0
Primary School furnishings		0	3,692	3,692	0
New Delhi School Building		0	360,000	360,000	0
Total		25,719	365,927	391,646	71,537
NET INCOME		85,525	1,000	86,525	(13,332)
FUNDS BROUGHT FORWARD		12,765	1,475	14,240	27,562
FUNDS CARRIED FORWARD		98,290	2,475	100,765	14,240

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BALANCE SHEET AS AT 31st MARCH 2022

	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors	4	305	150
Cash at bank and in hand		100,640	14,090
TOTAL CURRENT ASSETS		100,945	14,240
CREDITORS – amounts falling due within one year:			
Accruals	5	180	0
TOTAL CREDITORS		180	0
NET CURRENT ASSETS		100,765	14,240
General Fund		98,290	12,765
Restricted Fund		2,475	1,475
		100,765	14,240

Approved by the trustees on

and signed on its behalf:



Christine Clark (Secretary/Trustee)

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NOTES TO THE FINANCIAL STATEMENTS – 31st MARCH 2022

BASIS OF ACCOUNTING

The Financial statements of the charity, which is a public benefit entity, under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)'. The financial statements have been prepared under the historical cost convention.

1 ACCOUNTING POLICIES

FUNDS

General funds represent the funds that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. The purpose of any restricted funds is noted in the accounts. The accounts include transactions, which the charity can be held responsible.

INCOME

1. Voluntary income and capital sources

Collections are recognised when made to the charity.

Income comprises of gross proceeds from collections of general and special offerings.

Both the general and restricted funds total receipts increased this year due to an increase in one off giving this resulted in a large gift aid claim of £90k in comparison with last year.

The one-off donations on the restricted funds increased this year due to two gifts; a large one-off gift for the New Delhi School building £360k and a one-off donation for equipping a school of £3,611. Overall, the committed regular donations both on the general and restricted funds decreased during the year. Interest and gift aid monies were added into the General fund.

2. Direct charitable expenditure

Includes grants to New India Church of God in India as detailed in the analysis of disbursement of funds. Reimbursed expenses were paid as agreed.

3. Surplus/Deficit of Receipts/Payments

There were surplus funds available at the end of the year.

CURRENT ASSETS

4. Amounts owing to the charity in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove unrecoverable. Gift aid owed to be reclaimed to 31 March 22 - £305

CREDITORS

5. Accountancy fees £180

The Heart to Help charity had no fundraising costs in the year 2021/22

Trustee Christine Clark was remunerated on a self-employed basis as agreed; £3,984 and also paid expenses of £2,400 for office rent.

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**FUNDS DISBURSEMENT TO INDIA
YEAR ENDED 31st MARCH 2022**

FUNDS	2022	2021
	£	£
<u>From General Fund:</u>		
Grant to India	1,873	1,829
Staff salaries and wages	4,000	4,000
Children's Homes	10,200	7,200
Schools	0	12,000
House Parents	3,000	0
	19,073	25,029
<u>From Restricted Fund</u>		
Children's Support	1,880	4,045
Charity Banquet – child support	50	11,086
Workers Support (House Parent)	305	840
School donation	3,692	24,000
School Building New Delhi	360,000	0
	365,927	39,971
<u>TOTAL FUNDS TO INDIA</u>	385,000	65,000
 UK Expenditure		
CCPA Subscription	32	32
Administration and Finance Expenses	3,984	3,984
Postage UK	0	71
Accountancy fee	180	0
Office rent	2,400	2,400
Bank Charges IMO	50	50
	6,646	6,537
<u>TOTAL EXPENDITURE</u>	391,646	71,537