

REGISTERED COMPANY NUMBER: 09018572 (England and Wales)
REGISTERED CHARITY NUMBER: 1161128

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021
FOR
CHARITY WORLD

The Carley Partnership
St James's House
8 Overcliffe
Gravesend
Kent
DA11 0HJ

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2021. The trustees have adopted the provisions of 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 2019).

The charity changed its name from Ukindo Care International to Charity World on 7th November 2017.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects as set out in Charity World's governing document are as follows:-

(1) to act as a resource for young people up to the age of 21 living in England, Wales and India by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:-

- Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- Advancing education;
- Relieving unemployment;
- Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such person.

(2) the prevention or relief of poverty:-

- In England and Wales by providing grants, items and services to young people in need and/or charities, or other organisations working to prevent or relieve poverty.
- In England, Wales and India by providing or assisting in the provision of accommodation, education, training, healthcare projects and all the necessary support designed to relieve the suffering caused by poverty of young people and to enable young people to, on entering adulthood, generate a sustainable income and be self-sufficient.

Significant activities

Charity World has felt the impact of the Global Covid Pandemic. Many aspects of the 100 schools project is on hold due to the inability to travel internationally but more so the closure of many rural schools during this time.

The overall plan has not changed but timeframes significantly affected. The long term aspiration is to push forward our plans for the growth of the 100 schools project in association with IB Education Trust, taking control of rural government schools and develop the infrastructure to provide quality education to children from deprived backgrounds. The film about the project has now been released and is publicly available. A shortened version can be found on www.charityworld.com.

The Charity World kinship care project in India is continuing to support 15 families and has also not increased due to Covid.

Charity World has started to support children in Foster Care with grants for activities or equipment that they require that they may not otherwise have been able to afford to purchase.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

As stated above, considerable development of all projects have been impacted by Covid and in many ways, the charity has not moved forward during the last year. However, a new grant system for children in Foster Care in the UK is now in place and delivering.

CHARITY WORLD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021

FINANCIAL REVIEW

Reserves policy

The trustees aim to hold at least three months of expenses in reserves. Currently the reserves hold significantly more than is being spent. This is in place in preparation of future service development. This will include an online portal for charities. This project will require financial investment at an early stage.

Going concern

No material uncertainties that may cast doubt about the ability of the Charity to continue as a going concern have been identified by the Trustees.

FUTURE PLANS

The development of the '100 Schools Project' is the main focus over the next few years 'post covid'.

Grants for children in foster care and care leavers in the UK will continue.

Charity World is still developing an online portal for all charities to help them raise awareness for their projects, showcase their services and seek help and support from associated and relevant provisions. This is a work in progress and is a medium term endeavour.

Charity World's association with 'The Children's Community Foundation' will soon see the development of an international foundation for children to come together on one stage and create a lobby group for social change.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are appointed by means of a majority vote of the existing board of trustees.

Related parties

Amarjit and Monica Dhull are trustees of an existing charity in India called the IB Education Trust. Charity World works with IB Education Trust to achieve its objective of providing education to children in India.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09018572 (England and Wales)

Registered Charity number

1161128

Registered office

Bridge House
High Street
Dartford
Kent
DA1 1DJ

Trustees

A Dhull Director
T S Mcardle Head Of Placement And Procurement
Mrs M Dhull Director

Independent Examiner

The Carley Partnership
St James's House
8 Overcliffe
Gravesend
Kent
DA11 0HJ

Approved by order of the board of trustees on 28 February 2022 and signed on its behalf by:

CHARITY WORLD

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2021

T S Mcardle - Trustee

Independent examiner's report to the trustees of Charity World ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Claire Ralph
The Carley Partnership
St James's House
8 Overcliffe
Gravesend
Kent
DA11 0HJ

28 February 2022

CHARITY WORLD

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		25,024	142,805
Investment income	2	<u>6</u>	<u>40</u>
Total		25,030	142,845
EXPENDITURE ON			
Raising funds	3	-	986
Charitable activities			
Education and Housing for Indian Children		21,510	-
Education for UK		<u>1,258</u>	<u>-</u>
Total		22,768	986
NET INCOME		<u>2,262</u>	<u>141,859</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		198,551	56,692
TOTAL FUNDS CARRIED FORWARD		<u><u>200,813</u></u>	<u><u>198,551</u></u>

The notes form part of these financial statements

CHARITY WORLD

BALANCE SHEET
30 APRIL 2021

		2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS	Notes		
Cash at bank		211,191	207,960
CREDITORS			
Amounts falling due within one year	6	(10,378)	(9,409)
NET CURRENT ASSETS		<u>200,813</u>	<u>198,551</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		200,813	198,551
NET ASSETS		<u>200,813</u>	<u>198,551</u>
FUNDS	7		
Unrestricted funds		<u>200,813</u>	<u>198,551</u>
TOTAL FUNDS		<u>200,813</u>	<u>198,551</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 February 2022 and were signed on its behalf by:

T S Mcardle - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There are currently no restricted funds in the Charity.

2. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	6	40
	<u>6</u>	<u>40</u>

3. RAISING FUNDS

Raising donations and legacies

	2021 £	2020 £
Virgin Giving fees	-	8
Support costs	-	978
	<u>-</u>	<u>986</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	142,805
Investment income	40
Total	142,845
EXPENDITURE ON	
Raising funds	986
NET INCOME	141,859
RECONCILIATION OF FUNDS	
Total funds brought forward	56,692
TOTAL FUNDS CARRIED FORWARD	198,551

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	9,405	8,436
Other creditors	5	5
Accrued expenses	968	968
	10,378	9,409

7. MOVEMENT IN FUNDS

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	198,551	2,262	200,813
TOTAL FUNDS	198,551	2,262	200,813

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,030	(22,768)	2,262
	<u>25,030</u>	<u>(22,768)</u>	<u>2,262</u>
TOTAL FUNDS	<u>25,030</u>	<u>(22,768)</u>	<u>2,262</u>

Comparatives for movement in funds

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
Unrestricted funds			
General fund	56,692	141,859	198,551
	<u>56,692</u>	<u>141,859</u>	<u>198,551</u>
TOTAL FUNDS	<u>56,692</u>	<u>141,859</u>	<u>198,551</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,845	(986)	141,859
	<u>142,845</u>	<u>(986)</u>	<u>141,859</u>
TOTAL FUNDS	<u>142,845</u>	<u>(986)</u>	<u>141,859</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	56,692	144,121	200,813
	<u>56,692</u>	<u>144,121</u>	<u>200,813</u>
TOTAL FUNDS	<u>56,692</u>	<u>144,121</u>	<u>200,813</u>

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	167,875	(23,754)	144,121
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>167,875</u>	<u>(23,754)</u>	<u>144,121</u>

8. RELATED PARTY DISCLOSURES

During the year donations totalling £Nil (2020 - £46,000) were made by Amarjit Dhull- Trustee.

UK Fostering Ltd, a company in which Amarjit Dhull is a director and shareholder and Monica Dhull and T McArdle are shareholders, donated £25,000 (2020 : £85,000) during the year.

CHARITY WORLD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	25,024	131,255
Gift aid	-	11,550
	<u>25,024</u>	<u>142,805</u>
Investment income		
Deposit account interest	6	40
	<u>6</u>	<u>40</u>
Total incoming resources	25,030	142,845
EXPENDITURE		
Raising donations and legacies		
Virgin Giving fees	-	8
Charitable activities		
Advertising	1,632	-
Tuition Fees	250	-
Educational Supplies	1,008	-
Computer and website costs	3,170	-
Magazine production costs	7,600	-
	<u>13,660</u>	<u>-</u>
Support costs		
Management		
Sundries	208	78
Accountancy	900	900
Consultancy	8,000	-
	<u>9,108</u>	<u>978</u>
Total resources expended	22,768	986
Net income	<u>2,262</u>	<u>141,859</u>