



**Help Change Lives**

# **Trustees' Annual Report and Financial Statements for the year ended 31 March 2024**

**UK Registered Charity Number 1184471**



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Help Change Lives

## Legal and administrative information

### **Charity name**

Help Change Lives

### **Charity number**

1184471 (Registered with the Charity Commission for England and Wales)

### **Registered and correspondence address**

Help Change Lives  
5 The Fairway  
Northwood  
Middlesex  
HA6 3DZ

### **Website address**

[www.helpchangelives.org.uk](http://www.helpchangelives.org.uk)

### **Trustees**

Pallvee Shah, LLB, MSc, FCA, CTA  
Parus Shah, BSc, MSc  
Prashant Amatya, BSc, FCA

### **Chief executive officer**

Pallvee Shah, LLB, MSc, FCA, CTA

### **Bankers**

Barclays Bank Plc

### **Independent examiner**

Red Emerald Ltd  
Suite 465, Building 4, North London Business Park  
Oakleigh Road South  
London  
N11 1GN  
United Kingdom



Help Change Lives

## Structure, governance and management

Help Change Lives (the 'Charity') is constituted as a charitable incorporated organisation ('CIO') and registered as a charity with the Charity Commission for England & Wales effective from 17 July 2019.

Our governing document is a constitution, which is based on the CIO Model Constitution as published by the Charity Commission for England & Wales with no material changes.

Help Change Lives (the 'Charity') is governed by its board of trustees. Trustees are recruited after being identified as having skills, contacts and other attributes that will help the Charity in the furtherance of its object and activities.

There are currently three trustees, one of whom (Prashant Amatya) is an independent trustee with significant experience in internal audit and governance. Pallvee Shah, the chair of trustees, conducts the day to day running of the charity. Future trustees must be appointed by a resolution passed at a properly convened meeting of the trustees.

All trustees give their time voluntarily and received no remuneration or other benefits. The trustees also cover the rent and utilities expenses of the Charity, and do not charge for travel or expenses, so there are no head office costs.

There is a child safeguarding policy in place that all trustees and people working for the charity are aware of and follow. DBS checks are carried out prior to commencement of trusteeship and the checks are carried out again in line with statutory requirements.

## Objectives

The objects of the Charity, as set out in our constitution, are:

*"... the prevention or relief of poverty anywhere in the world by providing grants, items and services to individuals in need, and/or charities, other organisations or persons working to prevent or relieve poverty for the public benefit.*

*This includes in particular, but not exclusively, the advancement of education with the aim of reducing poverty, provision of food, water, clothing, shelter, health aids and income generating opportunities to underprivileged persons, and contributing to social and economic development."*

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

100% of all non-trustee donations are spent on our projects, as the trustees cover all the other administrative costs, transfer fees and fundraising costs of the charity, which we keep to a minimum.



Help Change Lives

## Key achievements and activities

- We supported the following projects in the year ended 31 March 2024:

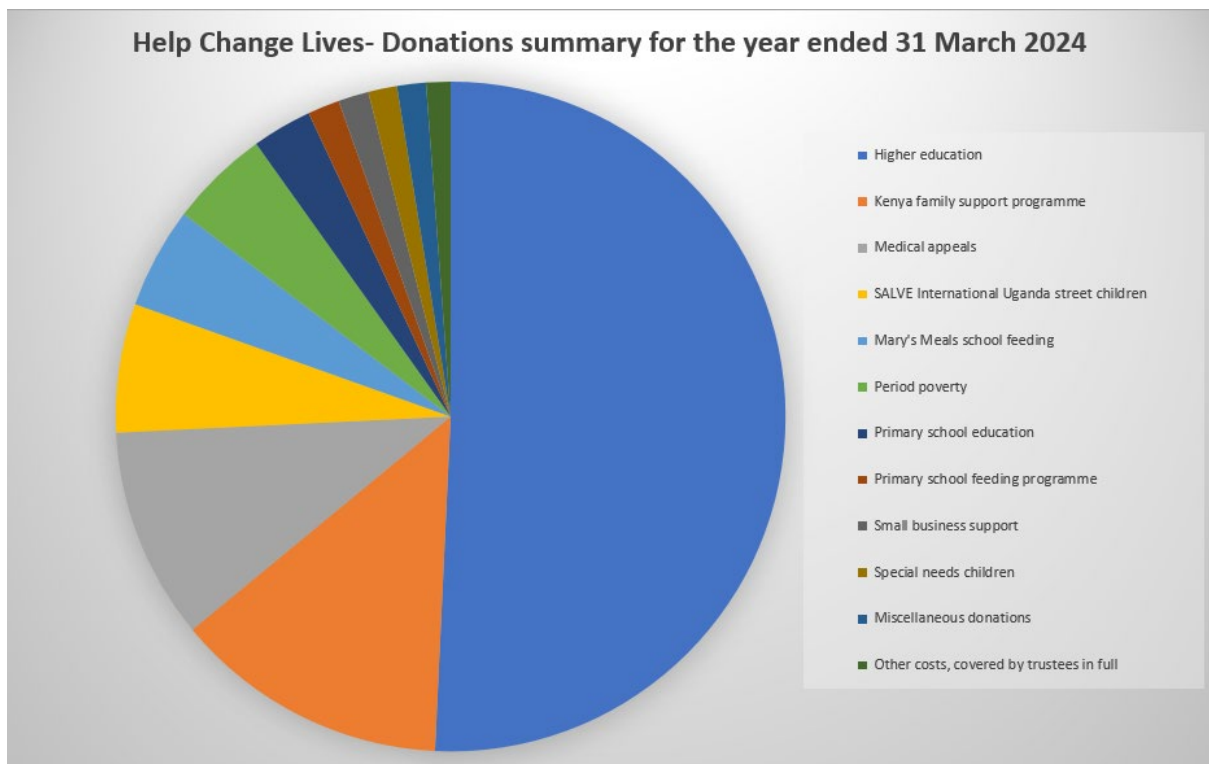
| Help Change Lives<br>Donations Summary for the years ended 31 March 2023 and 2024 |                                               |                                |                                               |                                |
|-----------------------------------------------------------------------------------|-----------------------------------------------|--------------------------------|-----------------------------------------------|--------------------------------|
|                                                                                   | Countries<br>in which<br>help was<br>provided | Year ended<br>31 March<br>2024 | Countries<br>in which<br>help was<br>provided | Year ended<br>31 March<br>2023 |
| - Higher education support (secondary school and university)                      | Kenya                                         | £209,664                       | Kenya                                         | £129,543                       |
| - Kenya family support programme                                                  | Kenya                                         | £54,838                        | Kenya                                         | £36,925                        |
| - Medical appeals                                                                 | Kenya                                         | £42,190                        | Kenya                                         | £24,142                        |
| - SALVE International, Uganda street children                                     | Uganda                                        | £25,686                        | Uganda                                        | £11,190                        |
| - Mary's Meals, school feeding                                                    | Malawi and<br>Zambia                          | £20,222                        | Liberia and<br>Malawi                         | £16,250                        |
| - Fighting period poverty                                                         | Kenya and<br>Uganda                           | £19,842                        | Kenya                                         | £47,491                        |
| - Primary school education                                                        | Kenya                                         | £11,958                        | Kenya                                         | £12,140                        |
| - Primary school feeding programme                                                | Kenya                                         | £6,363                         |                                               | £0                             |
| - Small business support                                                          | Kenya                                         | £6,069                         |                                               | £1,818                         |
| - Special needs children                                                          | Kenya                                         | £5,723                         |                                               | £7,633                         |
| - Vocational training                                                             | Kenya                                         | £2,882                         |                                               | £3,060                         |
| - Kenya Children Centres feeding programme                                        | Kenya                                         | £2,640                         | Kenya                                         | £3,640                         |
| - Miscellaneous donations                                                         | Kenya                                         | £250                           | Kenya                                         | £2,469                         |
| - Kangemi slum school refurbishment project                                       | N/a                                           | £0                             | Kenya                                         | £15,956                        |
| - UK food banks                                                                   | N/a                                           | £0                             | UK                                            | £12,000                        |
| - Kenya drought relief                                                            | N/a                                           | £0                             | Kenya                                         | £6,915                         |
| - Bank charges and transaction costs                                              |                                               | £2,755                         |                                               | £2,060                         |
| - Independent examination fees                                                    |                                               | £1,080                         |                                               | £0                             |
| - Exchange rate loss on forex balances                                            |                                               | £777                           |                                               | £187                           |
| - Fundraising costs                                                               |                                               | £154                           |                                               | £99                            |
| - Website, IT and data protection fees                                            |                                               | £83                            |                                               | £532                           |
| <b>Total funds spent in the year on accruals basis</b>                            |                                               | <b>£413,176</b>                |                                               | <b>£334,051</b>                |

- 100% of all non-trustee donations were spent on our projects, as the trustees covered all the other administrative, transfer fees and fundraising costs of the charity, which we kept to a minimum.



## Help Change Lives

- During the year, our trustee and CEO, Pallvee Shah, made a field trip to Kenya in February 2024. She covered all the expenses for the trip herself.
- All trustees give their time voluntarily and receive no remuneration or benefits. They also cover the rent and utilities expenses of the Charity, so there are no head office costs.
- We launched a primary school feeding programme at Luora Primary School in Homa Bay during the year, a first for us where we are feeding the children directly, and in Kenya.
- This year, the independent examination has been carried out by a professional firm of chartered accountants and tax advisors called Red Emerald Limited, who received payment for their work. This marks another milestone in the charity's growth, as we have traditionally relied on voluntary independent examiners.



## Financial review

### 1. Expenditure, staff and volunteers

All expenditure in the year has been on projects to further Help Change Lives' charitable objectives. 100% of all non-trustee donations are spent on our projects, as the trustees cover all the other administrative costs, transfer fees and fundraising costs of the charity, which we keep to a minimum.

There are no head office administrative or UK staff costs as the trustees are working on a voluntary basis from their own premises and do not charge for any travel or expenses.



## Help Change Lives

We have only two paid staff members, who are our social workers in Kenya. The rest of the work is done by volunteers, including our trustees and our CEO.

We are very thankful for our growing team of volunteers in Kenya, who enable us to do more good in places where we do not have a presence on the ground and who also carry out due diligence for us, make sure appeals are genuine by doing home and field visits, purchase items, handle logistics, provide storage and space, informal medical and pharmaceutical support and assist in taking people for medical treatment.

We estimate that more than 20 people volunteered to help us in this financial year, and we are very grateful indeed. We also thank the UK volunteers who helped us in the preparation of these accounts.

### 2. Income

Our main source of funds this year was donations from trustees and related parties (70%, prior year 55%).

### 3. Designated and restricted funds

£113,248 (29%, prior year 39%) of the donations received in the period were restricted funds given to support specific appeals.

The trustees have designated £30,000 of unrestricted funds held at year-end for our higher education support programme.

### 4. Banking and investment policy

Funds held by the Charity are not invested. They are held as cash balances and a small amount in hand / mobile money in Kenya. The Charity has a UK Barclays Bank Community Account (Charity Account) that offers special charity rates.

The Charity also has exclusive use of an I&M bank account in Kenya that was opened during the year.

Bank fees and transaction costs of £2,755 were incurred in the period. These fees are covered by trustee donations.

### 5. Related party transactions

70% (prior year 55%) of funds were raised from trustees and related parties. The amount includes Gift Aid and corporate matching.

### 6. Reserves policy

Our reserves policy is to hold at least enough funds to cover legally committed expenditure and forecast expenditure for the next four months.

Our reserves at 31 March 2024 using accruals accounting were £51,919 (£75,581 at 31 March 2023).

There was no legally committed expenditure at the year-end. The trustees have designated £30,000 of unrestricted funds held at year-end for our higher education support programme.

Therefore, our restricted and designated funds at the year-end comprise:

| Cause                                                                             | Restricted or designated funds | Amount (£)    |
|-----------------------------------------------------------------------------------|--------------------------------|---------------|
| - Higher education support (secondary school, university and vocational training) | Designated                     | 30,000        |
| - Medical appeals                                                                 | Restricted                     | 7,255         |
| - Fighting period poverty                                                         | Restricted                     | 1,480         |
| - Other                                                                           | Restricted                     | 1,487         |
| <b>Total</b>                                                                      |                                | <b>40,222</b> |

The balance of £11,697 in unrestricted funds covers our forecast unrestricted expenditure on the Kenya Families Support Programme and School Feeding Programme for the next few months.

## 7. Accounts format

We have used the accruals accounting format set out for small charities by the Charity Commission for England and Wales as our donations exceeded £250,000 in this accounting period.

## 8. Independent examination

Our financial statements are required to be independently examined as the Charity's income for the year exceeded £25,000. We are not required to have a formal audit.

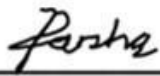
This year, the independent examination has been carried out by a professional firm of chartered accountants and tax advisors called Red Emerald Limited, who received payment for their work. This marks another milestone in the charity's growth, as we have traditionally relied on voluntary independent examiners.

This report of the trustees was approved by the trustees on 1 December 2024 and signed on their behalf by:

**Pallvee Shah, LLB, MSc, FCA, CTA, Chair of Trustees**



**Parus Shah, BSc, MSc, Trustee**



**Prashant Amatya, BSc, FCA, Trustee**





Help Change Lives



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Independent examiner's report on the accounts

Report to the trustees/  
members of

On accounts for the period  
ended

Set out on pages

Help Change Lives (a charitable incorporated organisation)

31<sup>st</sup> March 2024

Charity  
no.

1184471

10 to 23

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> March 2024.

Responsibilities and basis of  
report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's  
statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants and Chartered Institute of Taxation.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:

Date:

05 December 2024

Name:

Jitesh Patel on behalf of Red Emerald Limited

Relevant professional  
qualification(s) or body (if any):

ACCA and CTA

Address:

Red Emerald Ltd, Suite 465, Building 4, North London Business Park

Oakleigh Road South, London, N11 1GN, United Kingdom



Help Change Lives

## Statement of financial activities

|                                                                                   |                                             |                |                                |                         |                 |                 |                  |  |  |
|-----------------------------------------------------------------------------------|---------------------------------------------|----------------|--------------------------------|-------------------------|-----------------|-----------------|------------------|--|--|
|  | CHARITY COMMISSION<br>FOR ENGLAND AND WALES |                | Help Change Lives              |                         | Charity No      | 1184471         |                  |  |  |
|                                                                                   |                                             |                | Annual accounts for the period |                         |                 |                 |                  |  |  |
|                                                                                   |                                             |                | Period start date              | 1 April 2023            | To              | Period end date | 31 March 2024    |  |  |
| Section A Statement of financial activities                                       |                                             |                |                                |                         |                 |                 |                  |  |  |
| Recommended categories by activity                                                |                                             | Guidance Notes | Unrestricted funds             | Restricted income funds | Endowment funds | Total funds     | Prior year funds |  |  |
|                                                                                   |                                             |                | £                              | £                       | £               | £               | £                |  |  |
| Incoming resources (Note 3)                                                       |                                             |                | F01                            | F02                     | F03             | F04             | F05              |  |  |
| Income and endowments from:                                                       |                                             |                |                                |                         |                 |                 |                  |  |  |
| Donations and legacies                                                            |                                             | S01            | 276,266                        | 113,249                 | -               | 389,514         | 365,448          |  |  |
| Charitable activities                                                             |                                             | S02            | -                              | -                       | -               | -               | -                |  |  |
| Other trading activities                                                          |                                             | S03            | -                              | -                       | -               | -               | -                |  |  |
| Investments                                                                       |                                             | S04            | -                              | -                       | -               | -               | -                |  |  |
| Separate material item of income                                                  |                                             | S05            | -                              | -                       | -               | -               | -                |  |  |
| Other                                                                             |                                             | S06            | -                              | -                       | -               | -               | -                |  |  |
| Total                                                                             |                                             | S07            | 276,266                        | 113,249                 | -               | 389,514         | 365,448          |  |  |
| Resources expended (Note 6)                                                       |                                             |                |                                |                         |                 |                 |                  |  |  |
| Expenditure on:                                                                   |                                             |                |                                |                         |                 |                 |                  |  |  |
| Raising funds                                                                     |                                             | S08            | 154                            | -                       | -               | 154             | 99               |  |  |
| Charitable activities                                                             |                                             | S09            | 288,402                        | 123,541                 | -               | 411,943         | 336,476          |  |  |
| Independent examination fees accrual                                              |                                             | S10            | 1,080                          | -                       | -               | 1,080           | -                |  |  |
| Other                                                                             |                                             | S11            | -                              | -                       | -               | -               | -                |  |  |
| Total                                                                             |                                             | S12            | 289,636                        | 123,541                 | -               | 413,176         | 336,575          |  |  |
| Net income/(expenditure) before investment gains/(losses)                         |                                             | S13            | - 13,370                       | - 10,292                | -               | - 23,662        | 28,873           |  |  |
| Net gains/(losses) on investments                                                 |                                             | S14            | -                              | -                       | -               | -               | -                |  |  |
| Net income/(expenditure)                                                          |                                             | S15            | - 13,370                       | - 10,292                | -               | - 23,662        | 28,873           |  |  |
| Extraordinary items                                                               |                                             | S16            | -                              | -                       | -               | -               | -                |  |  |
| Transfers between funds                                                           |                                             | S17            | -                              | -                       | -               | -               | -                |  |  |
| Other recognised gains/(losses):                                                  |                                             |                |                                |                         |                 |                 |                  |  |  |
| Gains and losses on revaluation of fixed assets for the charity's own use         |                                             | S18            | -                              | -                       | -               | -               | -                |  |  |
| Other gains/(losses)                                                              |                                             | S19            | -                              | -                       | -               | -               | -                |  |  |
| Net movement in funds                                                             |                                             | S20            | - 13,370                       | - 10,292                | -               | - 23,662        | 28,873           |  |  |
| Reconciliation of funds:                                                          |                                             |                |                                |                         |                 |                 |                  |  |  |
| Total funds brought forward                                                       |                                             | S21            | 55,068                         | 20,513                  | -               | 75,581          | 46,708           |  |  |
| Total funds carried forward                                                       |                                             | S22            | 41,697                         | 10,222                  | -               | 51,919          | 75,581           |  |  |



Help Change Lives

| Section B Balance sheet                                            |          |                    |                         |                 |                 |                  |
|--------------------------------------------------------------------|----------|--------------------|-------------------------|-----------------|-----------------|------------------|
|                                                                    | Guidance | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year  |
|                                                                    |          | £                  | £                       | £               | £               | £                |
|                                                                    |          | F01                | F02                     | F03             | F04             | F05              |
| <b>Fixed assets</b>                                                |          |                    |                         |                 |                 |                  |
| Intangible assets (Note 15)                                        | B01      | -                  | -                       | -               | -               | -                |
| Tangible assets (Note 14)                                          | B02      | -                  | -                       | -               | -               | -                |
| Heritage assets (Note 16)                                          | B03      | -                  | -                       | -               | -               | -                |
| Investments (Note 17)                                              | B04      | -                  | -                       | -               | -               | -                |
| <b>Total fixed assets</b>                                          | B05      | -                  | -                       | -               | -               | -                |
| <b>Current assets</b>                                              |          |                    |                         |                 |                 |                  |
| Stocks (Note 18)                                                   | B06      | -                  | -                       | -               | -               | -                |
| Debtors (Note 19)                                                  | B07      | 1,661              | 379                     | -               | 2,040           | 27,299           |
| Investments (Note 17.4)                                            | B08      | -                  | -                       | -               | -               | -                |
| Cash at bank and in hand (Note 24)                                 | B09      | 40,036             | 9,842                   | -               | 49,878          | 48,280           |
| <b>Total current assets</b>                                        | B10      | 41,697             | 10,222                  | -               | 51,919          | 75,579           |
| <b>Creditors: amounts falling due within one year (Note 20)</b>    | B11      | -                  | -                       | -               | -               | -                |
| <b>Net current assets/(liabilities)</b>                            | B12      | 41,697             | 10,222                  | -               | 51,919          | 75,579           |
| <b>Total assets less current liabilities</b>                       | B13      | 41,697             | 10,222                  | -               | 51,919          | 75,579           |
| <b>Creditors: amounts falling due after one year (Note 20)</b>     | B14      | -                  | -                       | -               | -               | -                |
| Provisions for liabilities                                         | B15      | -                  | -                       | -               | -               | -                |
| <b>Total net assets or liabilities</b>                             | B16      | 41,697             | 10,222                  | -               | 51,919          | 75,579           |
| <b>Funds of the Charity</b>                                        |          |                    |                         |                 |                 |                  |
| Endowment funds (Note 27)                                          | B17      | -                  | -                       | -               | -               | -                |
| Restricted income funds (Note 27)                                  | B18      | -                  | 10,222                  | -               | 10,222          | 20,513           |
| Unrestricted funds                                                 | B19      | 41,697             | -                       | -               | 41,697          | 55,068           |
| Revaluation reserve                                                | B20      | -                  | -                       | -               | -               | -                |
| <b>Total funds</b>                                                 | B21      | 41,697             | 10,222                  | -               | 51,919          | 75,581           |
| <b>Signed by one or two trustees on behalf of all the trustees</b> |          | Signature          |                         | Print Name      |                 | Date of approval |
|                                                                    |          | P. Shah            |                         | Palvee Shah     |                 | 01/12/2024       |
|                                                                    |          | Parus Shah         |                         | Parus Shah      |                 | 01/12/2024       |
|                                                                    |          | Prashant Amatya    |                         | Prashant Amatya |                 | 01/12/2024       |



| Section C                                                                                                                                                                                                                                       |                                     | Notes to the accounts                                                                                                                                                                                                                   |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Note 1 <b>Basis of preparation</b>                                                                                                                                                                                                              |                                     |                                                                                                                                                                                                                                         |  |
| <i>This section should be completed by all charities.</i>                                                                                                                                                                                       |                                     |                                                                                                                                                                                                                                         |  |
| <b>1.1 Basis of accounting</b>                                                                                                                                                                                                                  |                                     |                                                                                                                                                                                                                                         |  |
| These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.                                                    |                                     |                                                                                                                                                                                                                                         |  |
| The accounts have been prepared in accordance with:                                                                                                                                                                                             |                                     |                                                                                                                                                                                                                                         |  |
| • and with*                                                                                                                                                                                                                                     | <input type="checkbox"/>            | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |  |
| • and with*                                                                                                                                                                                                                                     | <input checked="" type="checkbox"/> | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)                                                                                                                                     |  |
| • and with the Charities Act 2011.                                                                                                                                                                                                              |                                     |                                                                                                                                                                                                                                         |  |
| The charity constitutes a public benefit entity as defined by FRS 102.*                                                                                                                                                                         |                                     | <input type="checkbox"/>                                                                                                                                                                                                                |  |
| *-Tick as appropriate                                                                                                                                                                                                                           |                                     |                                                                                                                                                                                                                                         |  |
| <b>1.2 Going concern</b>                                                                                                                                                                                                                        |                                     |                                                                                                                                                                                                                                         |  |
| <i>If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:</i> |                                     |                                                                                                                                                                                                                                         |  |
| An explanation as to those factors that support the conclusion that the charity is a going concern;                                                                                                                                             |                                     | <b>Not applicable</b>                                                                                                                                                                                                                   |  |
| Disclosure of any uncertainties that make the going concern assumption doubtful;                                                                                                                                                                |                                     | <b>Not applicable</b>                                                                                                                                                                                                                   |  |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.                      |                                     | <b>Not applicable</b>                                                                                                                                                                                                                   |  |
| <b>1.3 Change of accounting policy</b>                                                                                                                                                                                                          |                                     |                                                                                                                                                                                                                                         |  |
| The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2.                                                                                                                                   |                                     |                                                                                                                                                                                                                                         |  |
| Yes*                                                                                                                                                                                                                                            | <input type="checkbox"/>            | *-Tick as appropriate                                                                                                                                                                                                                   |  |
| No*                                                                                                                                                                                                                                             | <input checked="" type="checkbox"/> |                                                                                                                                                                                                                                         |  |
| <b>Please disclose:</b>                                                                                                                                                                                                                         |                                     |                                                                                                                                                                                                                                         |  |
| <b>(i) the nature of the change in accounting policy;</b>                                                                                                                                                                                       |                                     |                                                                                                                                                                                                                                         |  |
| <b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>                                                                                                                        |                                     |                                                                                                                                                                                                                                         |  |
| <b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b>                   |                                     |                                                                                                                                                                                                                                         |  |



|                                                                                                                                    |                                     |                        |  |  |                |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------|--|--|----------------|
| <b>1.4 Changes to accounting estimates</b>                                                                                         |                                     |                        |  |  |                |
| No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).                                      |                                     |                        |  |  |                |
| Yes*                                                                                                                               | <input checked="" type="checkbox"/> | * -Tick as appropriate |  |  |                |
| No*                                                                                                                                | <input type="checkbox"/>            |                        |  |  |                |
|                                                                                                                                    |                                     |                        |  |  |                |
| <b>Please disclose:</b>                                                                                                            |                                     |                        |  |  |                |
| <b>(i) the nature of any changes;</b>                                                                                              |                                     |                        |  |  | Not applicable |
| <b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>                   |                                     |                        |  |  | Not applicable |
| <b>(iii) where practicable, the effect of the change in one or more future periods.</b>                                            |                                     |                        |  |  | Not applicable |
|                                                                                                                                    |                                     |                        |  |  |                |
| <b>1.5 Material prior year errors</b>                                                                                              |                                     |                        |  |  |                |
| No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).                                     |                                     |                        |  |  |                |
| Yes*                                                                                                                               | <input checked="" type="checkbox"/> | * -Tick as appropriate |  |  |                |
| No*                                                                                                                                | <input type="checkbox"/>            |                        |  |  |                |
|                                                                                                                                    |                                     |                        |  |  |                |
| <b>Please disclose:</b>                                                                                                            |                                     |                        |  |  |                |
| <b>(i) the nature of the prior period error;</b>                                                                                   |                                     |                        |  |  | Not applicable |
| <b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b> |                                     |                        |  |  | Not applicable |
| <b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>                 |                                     |                        |  |  | Not applicable |
|                                                                                                                                    |                                     |                        |  |  |                |



| Section C                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Notes to the accounts (cont)        |                                     |                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Note 2 Accounting policies</b>                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     |                                     |
| <b>2.2 INCOME</b>                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     |                                     |
| This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     |                                     |
| <b>Recognition of income</b>                                                                                                                                                                                     | These are included in the Statement of Financial Activities (SoFA) when:                                                                                                                                                                                                                                                                                                                                                                                        |                                     |                                     |                                     |
|                                                                                                                                                                                                                  | • the charity becomes entitled to the resources;                                                                                                                                                                                                                                                                                                                                                                                                                | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  | • it is more likely than not that the trustees will receive the resources; and                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> |                                     |                                     |
|                                                                                                                                                                                                                  | • the monetary value can be measured with sufficient reliability.                                                                                                                                                                                                                                                                                                                                                                                               |                                     |                                     |                                     |
| <b>Offsetting</b>                                                                                                                                                                                                | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.                                                                                                                                                                                                                                                                                                                    | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input checked="" type="checkbox"/> |                                     |                                     |
| <b>Grants and donations</b>                                                                                                                                                                                      | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                             | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input checked="" type="checkbox"/> |                                     |                                     |
|                                                                                                                                                                                                                  | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).                                                                                                                                                                                              | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     | <input checked="" type="checkbox"/> |
| <b>Legacies</b>                                                                                                                                                                                                  | Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.                                                                                                                                                               | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     | <input checked="" type="checkbox"/> |
| <b>Government grants</b>                                                                                                                                                                                         | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     | <input checked="" type="checkbox"/> |                                     |
| <b>Tax reclaims on donations and gifts</b>                                                                                                                                                                       | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.                                                                                                                                      | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input checked="" type="checkbox"/> |                                     |                                     |
| <b>Contractual income and performance related grants</b>                                                                                                                                                         | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                        | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     | <input checked="" type="checkbox"/> |
| <b>Donated goods</b>                                                                                                                                                                                             | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.                                                                                                                                                                                                                                                                                                                                       | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input checked="" type="checkbox"/> |                                     |                                     |
|                                                                                                                                                                                                                  | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.                                                                                                                    | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input checked="" type="checkbox"/> |                                     |                                     |
|                                                                                                                                                                                                                  | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     | <input checked="" type="checkbox"/> |
|                                                                                                                                                                                                                  | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.                                                                                                                                                                                                                                                                                                           | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     | <input checked="" type="checkbox"/> |
|                                                                                                                                                                                                                  | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.                                                                                                                                                                                                                                                                                                                                                         | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input checked="" type="checkbox"/> |                                     |                                     |
| <b>Donated services and facilities</b>                                                                                                                                                                           | Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.                                                                                                                                                                                                                                                                                         | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     | <input checked="" type="checkbox"/> |
|                                                                                                                                                                                                                  | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.                                                                                                                                                                                                                                                                            | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     | <input checked="" type="checkbox"/> |
| <b>Support costs</b>                                                                                                                                                                                             | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                          | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input checked="" type="checkbox"/> |                                     |                                     |
| <b>Volunteer help</b>                                                                                                                                                                                            | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                                                                                                                                                                       | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input checked="" type="checkbox"/> |                                     |                                     |
| <b>Income from interest, royalties and dividends</b>                                                                                                                                                             | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                                                                                                                                                                   | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     | <input checked="" type="checkbox"/> |
| <b>Income from membership subscriptions</b>                                                                                                                                                                      | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.                                                                                                                                                                                                                                                                                                                                                             | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     | <input checked="" type="checkbox"/> |
|                                                                                                                                                                                                                  | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.                                                                                                                                                                                                                                                        | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     | <input checked="" type="checkbox"/> |
| <b>Settlement of insurance claims</b>                                                                                                                                                                            | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.                                                                                                                                                                                                                                                                         | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     | <input checked="" type="checkbox"/> |
| <b>Investment gains and losses</b>                                                                                                                                                                               | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.                                                                                                                                                                                                                                                                           | Yes                                 | No                                  | N/a                                 |
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                     | <input checked="" type="checkbox"/> |



Help Change Lives

| Section C                                                           | Notes to the accounts                                                                                                                                                                                                                                                                                                                           | (cont)                   |    |                          |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----|--------------------------|
| <b>Note 2</b>                                                       | <b>Accounting policies</b>                                                                                                                                                                                                                                                                                                                      |                          |    |                          |
| <b>2.3 EXPENDITURE AND LIABILITIES</b>                              |                                                                                                                                                                                                                                                                                                                                                 |                          |    |                          |
| <b>Liability recognition</b>                                        | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.                                                                                                            | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    |                          |
| <b>Governance and support costs</b>                                 | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.                                                                                                                          | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
|                                                                     | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.                                                                          | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
| <b>Grants with performance conditions</b>                           | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                                                                                           | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
| <b>Grants payable without performance conditions</b>                | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.                                                                                                                                                      | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
| <b>Redundancy cost</b>                                              | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                            | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    |                          |
| <b>Deferred income</b>                                              | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                          | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    |                          |
| <b>Creditors</b>                                                    | The charity has creditors which are measured at settlement amount less any trade discounts                                                                                                                                                                                                                                                      | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
| <b>Provisions for liabilities</b>                                   | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date                                                                                                                                                         | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
| <b>Basic financial instruments</b>                                  | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.                                                                                                                                                         | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
| <b>2.4 ASSETS</b>                                                   |                                                                                                                                                                                                                                                                                                                                                 |                          |    |                          |
| <b>Tangible fixed assets for use by charity</b>                     | These are capitalised if they can be used for more than one year, and cost at least                                                                                                                                                                                                                                                             | Yes                      | No | N/a                      |
|                                                                     | They are valued at cost.                                                                                                                                                                                                                                                                                                                        | <input type="checkbox"/> |    | <input type="checkbox"/> |
|                                                                     | The depreciation rates and methods used are disclosed in note 9.2.                                                                                                                                                                                                                                                                              |                          |    |                          |
| <b>Intangible fixed assets</b>                                      | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5                                                                             | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
|                                                                     | They are valued at cost.                                                                                                                                                                                                                                                                                                                        | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
| <b>Heritage assets</b>                                              | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.                        | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
|                                                                     | They are valued at cost.                                                                                                                                                                                                                                                                                                                        | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
| <b>Investments</b>                                                  | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.   | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
|                                                                     | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments                                                                                                                                                                               | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
| <b>Stocks and work in progress</b>                                  | Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.                                                                                                                                                                                                                                 | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
|                                                                     | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.                                                                                                                                                                                     | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
|                                                                     | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.                                                                                                                                                                                                                                           | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
| <b>Debtors</b>                                                      | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.                                                                        | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    |                          |
| <b>Current asset investments</b>                                    | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
|                                                                     | They are valued at fair value except where they qualify as basic financial instruments.                                                                                                                                                                                                                                                         | Yes                      | No | N/a                      |
|                                                                     |                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> |    | <input type="checkbox"/> |
| <b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b> |                                                                                                                                                                                                                                                                                                                                                 |                          |    |                          |



## Help Change Lives

| Section C                                                                                                                       | Notes to the accounts                                                      |                                                                                                                                    |                         |                 | (cont)      |            |
|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------|-------------|------------|
|                                                                                                                                 |                                                                            |                                                                                                                                    |                         |                 |             |            |
| Note 3                                                                                                                          | Analysis of income                                                         |                                                                                                                                    |                         |                 |             |            |
|                                                                                                                                 |                                                                            | Unrestricted funds                                                                                                                 | Restricted income funds | Endowment funds | Total funds | Prior year |
|                                                                                                                                 | Analysis                                                                   |                                                                                                                                    |                         |                 | £           | £          |
| Donations and legacies:                                                                                                         | Donations and gifts                                                        | 222,681                                                                                                                            | 104,727                 | -               | 327,408     | 316,377    |
|                                                                                                                                 | Gift Aid                                                                   | 53,585                                                                                                                             | 8,522                   | -               | 62,107      | 49,071     |
|                                                                                                                                 | Legacies                                                                   | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | General grants provided by government/other charities                      | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Membership subscriptions and sponsorships which are in substance donations | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Donated goods, facilities and services                                     | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Other                                                                      | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Total                                                                      | 276,266                                                                                                                            | 113,249                 | -               | 389,514     | 365,448    |
|                                                                                                                                 |                                                                            |                                                                                                                                    |                         |                 |             |            |
| Charitable activities:                                                                                                          |                                                                            | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Other                                                                      | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Total                                                                      | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 |                                                                            |                                                                                                                                    |                         |                 |             |            |
| Other trading                                                                                                                   |                                                                            | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Other                                                                      | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Total                                                                      | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 |                                                                            |                                                                                                                                    |                         |                 |             |            |
| Income from investments:                                                                                                        | Interest income                                                            | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Dividend income                                                            | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Rental and leasing income                                                  | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Other                                                                      | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Total                                                                      | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 |                                                                            |                                                                                                                                    |                         |                 |             |            |
| Separate material item of income:                                                                                               |                                                                            | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 |                                                                            | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 |                                                                            | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Total                                                                      | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 |                                                                            |                                                                                                                                    |                         |                 |             |            |
| Other:                                                                                                                          | Other                                                                      | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 | Total                                                                      | -                                                                                                                                  | -                       | -               | -           | -          |
|                                                                                                                                 |                                                                            |                                                                                                                                    |                         |                 |             |            |
| TOTAL INCOME                                                                                                                    |                                                                            | 276,266                                                                                                                            | 113,249                 | -               | 389,514     | 365,448    |
| Other information:                                                                                                              |                                                                            |                                                                                                                                    |                         |                 |             |            |
| All income in the prior year was unrestricted except for: (please provide description and amounts)                              |                                                                            | Restricted donations of £142,536 were received in the year ended 31 March 2023 including Gift Aid. See note 27,2 for more details. |                         |                 |             |            |
| Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts) |                                                                            | Donations from Parus Shah (related party and trustee of Help Change Lives) amounted to £261,593 (prior year amount £196,403)       |                         |                 |             |            |



Help Change Lives

| Section C                                       |  | Notes to the accounts   |                         |                 |             | (cont)             |                         |                 |             |
|-------------------------------------------------|--|-------------------------|-------------------------|-----------------|-------------|--------------------|-------------------------|-----------------|-------------|
| Note 6                                          |  | Analysis of expenditure |                         |                 |             |                    |                         |                 |             |
|                                                 |  | This year               |                         |                 |             | Last year          |                         |                 |             |
| Analysis                                        |  | Unrestricted funds      | Restricted income funds | Endowment funds | Total funds | Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
| Expenditure on raising funds:                   |  |                         |                         |                 | £           |                    |                         |                 | £           |
| Staging fundraising events                      |  | 154                     | -                       | -               | 154         | 99                 |                         |                 | 99          |
| Total expenditure on raising funds              |  | 154                     | -                       | -               | 154         | 99                 | -                       | -               | 99          |
| Expenditure on charitable activities:           |  |                         |                         |                 |             |                    |                         |                 |             |
| - Higher education support (secondary school,   |  | 132,121                 | 77,542                  | -               | 209,664     | 71,068             | 61,536                  | -               | 132,603     |
| - Kenya family support programme                |  | 51,524                  | 3,314                   | -               | 54,838      | 23,387             | 13,539                  | -               | 36,925      |
| - Medical appeals                               |  | 26,806                  | 15,385                  | -               | 42,190      | 9,171              | 14,972                  | -               | 24,142      |
| - SALVE International Uganda street children    |  | 25,686                  | -                       | -               | 25,686      | 10,001             | 1,189                   | -               | 11,190      |
| - Mary's Meals school feeding                   |  | 20,222                  | -                       | -               | 20,222      | 16,250             |                         | -               | 16,250      |
| - Fighting period poverty                       |  | -                       | 19,842                  | -               | 19,842      | 687                | 46,804                  | -               | 47,491      |
| - Primary school education                      |  | 11,937                  | 21                      | -               | 11,958      | 11,007             | 1,133                   |                 | 12,140      |
| - HCL primary school feeding programme in Kenya |  | -                       | 6,363                   |                 | 6,363       | -                  | -                       | -               | -           |
| - Small business support                        |  | 6,015                   | 54                      |                 | 6,069       | -                  | -                       | -               | -           |
| - Special needs children                        |  | 4,704                   | 1,019                   |                 | 5,723       | 2,334              | 5,299                   | -               | 7,633       |
| - Vocational training                           |  | 2,882                   | -                       |                 | 2,882       | -                  | -                       | -               | -           |
| - Kenya Children Centres feeding programme      |  | 2,640                   | -                       | -               | 2,640       | 3,640              | -                       | -               | 3,640       |
| - Miscellaneous donations                       |  | 250                     | -                       | -               | 250         | 4,243              | 44                      | -               | 4,287       |
| - Kangemi slum school refurbishment project     |  | -                       | -                       | -               | -           | 1,551              | 14,405                  | -               | 15,956      |
| - UK food banks                                 |  | -                       | -                       | -               | -           | 12,000             | -                       | -               | 12,000      |
| - Kenya Drought Relief                          |  | -                       | -                       | -               | -           | 6,915              | -                       | -               | 6,915       |
| - Bank charges and transaction costs            |  | 2,755                   | -                       | -               | 2,755       | 2,060              | -                       | -               | 2,060       |
| - Website, IT and data protection fees          |  | 83                      | -                       | -               | 83          | 532                | -                       | -               | 532         |
| - Exchange rate loss on forex balances          |  | 777                     | -                       | -               | 777         | 187                | -                       | -               | 187         |
| Total expenditure on charitable activities      |  | 288,402                 | 123,541                 | -               | 411,943     | 175,032            | 158,920                 | -               | 333,952     |
| Separate material item of expense               |  |                         |                         |                 |             |                    |                         |                 |             |
| - Internal transfer received post year-end      |  | -                       | -                       | -               | -           | 2,524              | -                       | -               | 2,524       |
| - Independent examination fees accrual          |  | 1,080                   | -                       | -               | 1,080       | -                  | -                       | -               | -           |
| Total                                           |  | 1,080                   | -                       | -               | 1,080       | 2,524              | -                       | -               | 2,524       |
| Other                                           |  |                         |                         |                 |             |                    |                         |                 |             |
|                                                 |  | -                       | -                       | -               | -           | -                  | -                       | -               | -           |
| Total other expenditure                         |  | -                       | -                       | -               | -           | -                  | -                       | -               | -           |
| TOTAL EXPENDITURE                               |  | 289,636                 | 123,541                 | -               | 413,176     | 177,655            | 158,920                 | -               | 336,575     |



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| <b>Other information:</b>                               |                                |                             |               |                 |                                |                             |               |                 |
|---------------------------------------------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|---------------|-----------------|
| <b>Analysis of expenditure on charitable activities</b> |                                |                             |               |                 |                                |                             |               |                 |
| Activity or programme                                   | This year                      |                             |               |                 | Last year                      |                             |               |                 |
|                                                         | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |
|                                                         | £                              | £                           | £             | £               | £                              | £                           | £             | £               |
| - Higher education support (secondary school,           | 209,664                        | -                           | -             | 209,664         | 132,603                        | -                           | -             | 132,603         |
| - Kenya family support programme                        | 54,838                         | -                           | -             | 54,838          | 36,925                         | -                           | -             | 36,925          |
| - Medical appeals                                       | 42,190                         | -                           | -             | 42,190          | 24,142                         | -                           | -             | 24,142          |
| - SALVE International Uganda street children            | -                              | 25,686                      | -             | 25,686          | -                              | 11,190                      | -             | 11,190          |
| - Mary's Meals school feeding                           | -                              | 20,222                      | -             | 20,222          | -                              | 16,250                      | -             | 16,250          |
| - Fighting period poverty                               | 19,842                         | -                           | -             | 19,842          | 47,491                         | -                           | -             | 47,491          |
| - Primary school education                              | 11,958                         | -                           | -             | 11,958          | 12,140                         | -                           | -             | 12,140          |
| - HCL primary school feeding programme in Kenya         | 6,363                          | -                           | -             | 6,363           | -                              | -                           | -             | -               |
| - Small business support                                | 6,069                          | -                           | -             | 6,069           | -                              | -                           | -             | -               |
| - Special needs children                                | 5,723                          | -                           | -             | 5,723           | 7,633                          | -                           | -             | 7,633           |
| - Vocational training                                   | 2,882                          | -                           | -             | 2,882           | -                              | -                           | -             | -               |
| - Kangemi slum school refurbishment project             | -                              | -                           | -             | -               | 15,956                         | -                           | -             | 15,956          |
| - UK food banks                                         | -                              | -                           | -             | -               | -                              | 12,000                      | -             | 12,000          |
| - Kenya Drought Relief                                  | -                              | -                           | -             | -               | -                              | 6,915                       | -             | 6,915           |
| - Miscellaneous donations                               | -                              | 250                         | -             | 250             | 2,267                          | 2,020                       | -             | 4,287           |
| - Kenya Children Centres feeding programme              | -                              | 2,640                       | -             | 2,640           | -                              | 3,640                       | -             | 3,640           |
| - Bank charges and transaction costs                    | 2,755                          | -                           | -             | 2,755           | 2,060                          | -                           | -             | 2,060           |
| - Website, IT and data protection fees                  | 83                             | -                           | -             | 83              | 532                            | -                           | -             | 532             |
| - Exchange rate loss on forex balances                  | 777                            | -                           | -             | 777             | 187                            | -                           | -             | 187             |
| <b>Total</b>                                            | <b>363,144</b>                 | <b>48,798</b>               | <b>-</b>      | <b>411,943</b>  | <b>281,937</b>                 | <b>52,015</b>               | <b>-</b>      | <b>333,952</b>  |

| Section C                                                                                                                                                                                                                                                                  |  | Notes to the accounts                   |  |           |           |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------|--|-----------|-----------|--|
|                                                                                                                                                                                                                                                                            |  |                                         |  |           |           |  |
|                                                                                                                                                                                                                                                                            |  |                                         |  |           |           |  |
| Note 10                                                                                                                                                                                                                                                                    |  | Details of certain items of expenditure |  |           |           |  |
| 10.1 Fees for examination of the accounts                                                                                                                                                                                                                                  |  |                                         |  |           |           |  |
| Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).                                                       |  |                                         |  |           |           |  |
|                                                                                                                                                                                                                                                                            |  |                                         |  | This year | Last year |  |
|                                                                                                                                                                                                                                                                            |  |                                         |  | £         | £         |  |
| Independent examiner's fees                                                                                                                                                                                                                                                |  |                                         |  | 1,080     | 0         |  |
| Assurance services other than audit or independent examination                                                                                                                                                                                                             |  |                                         |  | 0         | 0         |  |
| Tax advisory fees                                                                                                                                                                                                                                                          |  |                                         |  | 0         | 0         |  |
| Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner                                                                                                                                                             |  |                                         |  | 0         | 0         |  |
| All accounting and tax services were provided free of charge by Pallvee Shah, a trustee and the CEO. She is a Chartered Accountant                                                                                                                                         |  |                                         |  |           |           |  |
| and a Chartered Tax Advisor. The independent examination for last year was very kindly undertaken on a probono basis by Marietta Boutros, ACCA. The independent examination for the current year has been undertaken by Red Emerald Ltd at a cost of £1,080 including VAT. |  |                                         |  |           |           |  |
|                                                                                                                                                                                                                                                                            |  |                                         |  |           |           |  |



| Section C                                                                                                                                                                                                                                          |                       | Notes to the accounts |                  | (cont) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|------------------|--------|
| <b>Note 11</b>                                                                                                                                                                                                                                     |                       |                       |                  |        |
| <b>Paid employees</b>                                                                                                                                                                                                                              |                       |                       |                  |        |
| Please complete this note if the charity has any employees.                                                                                                                                                                                        |                       |                       |                  |        |
| <b>11.1 Staff Costs</b>                                                                                                                                                                                                                            |                       |                       |                  |        |
|                                                                                                                                                                                                                                                    |                       | <b>This year</b>      | <b>Last year</b> |        |
|                                                                                                                                                                                                                                                    |                       | <b>£</b>              | <b>£</b>         |        |
| Salaries and wages                                                                                                                                                                                                                                 |                       | 5,588                 | 3,618            |        |
| Social security costs                                                                                                                                                                                                                              |                       | -                     | -                |        |
| Pension costs (defined contribution scheme)                                                                                                                                                                                                        |                       |                       |                  |        |
| Other employee benefits                                                                                                                                                                                                                            |                       | -                     | -                |        |
| <b>Total staff costs</b>                                                                                                                                                                                                                           |                       | <b>5,588</b>          | <b>3,618</b>     |        |
| This year and last year:                                                                                                                                                                                                                           |                       |                       |                  |        |
| Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party                                                                                                                    |                       | Not applicable        |                  |        |
| Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided. |                       |                       |                  |        |
| No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000                                                                                                                           |                       | TRUE                  |                  |        |
| Band                                                                                                                                                                                                                                               |                       | Number of employees   |                  |        |
|                                                                                                                                                                                                                                                    |                       | <b>This year</b>      | <b>Last year</b> |        |
| £60,000 to £69,999                                                                                                                                                                                                                                 |                       | -                     | -                |        |
| £70,000 to £79,999                                                                                                                                                                                                                                 |                       | -                     | -                |        |
| £80,000 to £89,999                                                                                                                                                                                                                                 |                       | -                     | -                |        |
| £90,000 to £99,999                                                                                                                                                                                                                                 |                       | -                     | -                |        |
| £100,000 to £109,999                                                                                                                                                                                                                               |                       | -                     | -                |        |
|                                                                                                                                                                                                                                                    |                       | <b>This year</b>      | <b>Last year</b> |        |
|                                                                                                                                                                                                                                                    |                       | <b>£</b>              | <b>£</b>         |        |
| Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.                                                  |                       | -                     | -                |        |
| <b>11.2 Average head count in the year</b>                                                                                                                                                                                                         |                       |                       |                  |        |
|                                                                                                                                                                                                                                                    |                       | <b>This year</b>      | <b>Last year</b> |        |
|                                                                                                                                                                                                                                                    |                       | <b>Number</b>         | <b>Number</b>    |        |
| The parts of the charity in which the employees work                                                                                                                                                                                               | Fundraising           | -                     | -                |        |
|                                                                                                                                                                                                                                                    | Charitable Activities | 2                     | 2                |        |
|                                                                                                                                                                                                                                                    | Governance            | -                     | -                |        |
|                                                                                                                                                                                                                                                    | Other                 | -                     | -                |        |
| <b>Total</b>                                                                                                                                                                                                                                       |                       | <b>2</b>              | <b>2</b>         |        |
| The charity's activities in the UK are carried out by it's CEO, Palvee Shah, who works full-time for the charity but is not a paid employee. She does not receive any remuneration and provides her services on a pro bono basis.                  |                       |                       |                  |        |
| The charity's activities in Kenya are carried out by 2 social workers and volunteers. The social workers are paid the market rate for their work in Kenya                                                                                          |                       |                       |                  |        |



| Section C                                                                                              |                     | Notes to the accounts |  | (cont)    |           |
|--------------------------------------------------------------------------------------------------------|---------------------|-----------------------|--|-----------|-----------|
| Note 19 Debtors and prepayments                                                                        |                     |                       |  |           |           |
| Please complete this note if the charity has any debtors or prepayments.                               |                     |                       |  |           |           |
| 19.1                                                                                                   | Analysis of debtors |                       |  | This year | Last year |
|                                                                                                        |                     |                       |  | £         | £         |
| Trade debtors                                                                                          |                     |                       |  | -         | -         |
| Prepayments and accrued income                                                                         |                     |                       |  | 2,040     | 20,014    |
| Other debtors                                                                                          |                     |                       |  |           | 7,285     |
|                                                                                                        | Total               |                       |  | 2,040     | 27,299    |
|                                                                                                        |                     |                       |  |           |           |
|                                                                                                        |                     |                       |  |           |           |
| Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date. |                     |                       |  |           |           |
| 19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)                   |                     |                       |  |           |           |
|                                                                                                        |                     |                       |  | This year | Last year |
|                                                                                                        |                     |                       |  | £         | £         |
| Trade debtors                                                                                          |                     |                       |  | -         | -         |
| Prepayments and accrued income                                                                         |                     |                       |  | -         | -         |
| Other debtors                                                                                          |                     |                       |  | -         | -         |
|                                                                                                        | Total               |                       |  | -         | -         |

| Section C                                                      |                          | Notes to the accounts |  | (cont)    |           |
|----------------------------------------------------------------|--------------------------|-----------------------|--|-----------|-----------|
|                                                                |                          |                       |  |           |           |
| Note 24                                                        | Cash at bank and in hand |                       |  |           |           |
|                                                                |                          |                       |  | This year | Last year |
|                                                                |                          |                       |  | £         | £         |
| Short term cash investments (less than 3 months maturity date) |                          |                       |  | -         | -         |
| Short term deposits                                            |                          |                       |  | -         | -         |
| Cash at bank and on hand                                       |                          |                       |  | 49,878    | 48,280    |
| Other                                                          |                          |                       |  | -         | -         |
| Total                                                          |                          |                       |  | 49,878    | 48,280    |



**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names              | Type PE, EE R or UR * | Purpose and Restrictions                                       | Fund balances brought forward | Income         | Expenditure      | Transfers | Gains and losses | Fund balances carried forward |
|-------------------------|-----------------------|----------------------------------------------------------------|-------------------------------|----------------|------------------|-----------|------------------|-------------------------------|
|                         |                       |                                                                | £                             | £              | £                | £         | £                | £                             |
| Unrestricted            | UR                    | None                                                           | 55,068                        | 275,185        | - 288,556        | -         | -                | 41,697                        |
| Fighting Period Poverty | R                     | Fighting period poverty in Kenya                               | 6,228                         | 15,093         | - 19,842         | -         | -                | 1,479                         |
| Medical Appeals         | R                     | Providing medical treatment to vulnerable individuals in Kenya | 12,285                        | 15,385         | - 20,393         | -         | -                | 7,276                         |
| <b>Other funds</b>      | <b>R</b>              |                                                                | 2,000                         | 82,771         | - 83,305         | -         | -                | 1,467                         |
| <b>Total Funds</b>      |                       |                                                                | <b>75,581</b>                 | <b>388,434</b> | <b>- 412,096</b> | <b>-</b>  | <b>-</b>         | <b>51,919</b>                 |

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds (cont)**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names                                | Type PE, EE R or UR * | Purpose and Restrictions                                            | Fund balances brought forward | Income         | Expenditure      | Transfers | Gains and losses | Fund balances carried forward |
|-------------------------------------------|-----------------------|---------------------------------------------------------------------|-------------------------------|----------------|------------------|-----------|------------------|-------------------------------|
|                                           |                       |                                                                     | £                             | £              | £                | £         | £                | £                             |
| Unrestricted                              | UR                    | None                                                                | 9,811                         | 222,912        | - 177,655        | -         | -                | 55,068                        |
| Higher Education                          | R                     | Higher education in Kenya                                           | 4,051                         | 59,485         | - 61,536         | -         | -                | 2,000                         |
| Fighting Period Poverty                   | R                     | Fighting period poverty in Kenya                                    | 16,286                        | 36,746         | - 46,804         | -         | -                | 6,228                         |
| Kenya Family Support Programme            | R                     | Supporting poor families in Kenya                                   | 6,219                         | 12,619         | - 18,838         | -         | -                | -                             |
| Kangemi slum school refurbishment project | R                     | Refurbishing a very run-down primary school in Nairobi slums, Kenya | 6,715                         | 7,690          | - 14,405         | -         | -                | -                             |
| Medical Appeals                           | R                     | Providing medical treatment to vulnerable individuals in Kenya      | 3,627                         | 23,630         | - 14,972         | -         | -                | 12,285                        |
| <b>Other funds</b>                        | <b>N/a</b>            | <b>N/a</b>                                                          | <b>-</b>                      | <b>2,366</b>   | <b>- 2,366</b>   | <b>-</b>  | <b>-</b>         | <b>-</b>                      |
| <b>Total Funds</b>                        |                       |                                                                     | <b>46,708</b>                 | <b>365,448</b> | <b>- 336,575</b> | <b>-</b>  | <b>-</b>         | <b>75,581</b>                 |



| Section C                                 |  | Notes to the accounts                                                                          |  |  |  | (cont) |        |
|-------------------------------------------|--|------------------------------------------------------------------------------------------------|--|--|--|--------|--------|
| Note 27                                   |  | Charity funds (cont)                                                                           |  |  |  |        |        |
| 27.3 Transfers between funds              |  |                                                                                                |  |  |  |        |        |
| This year and last year                   |  |                                                                                                |  |  |  |        |        |
|                                           |  | Reason for transfer and where endowment is converted to income, legal power for its conversion |  |  |  |        | Amount |
| Between unrestricted and restricted funds |  |                                                                                                |  |  |  |        |        |
| Between endowment and restricted funds    |  |                                                                                                |  |  |  |        |        |
| Between endowment and unrestricted funds  |  |                                                                                                |  |  |  |        |        |
|                                           |  |                                                                                                |  |  |  |        |        |
| 27.4 Designated funds                     |  |                                                                                                |  |  |  |        |        |
| This year                                 |  |                                                                                                |  |  |  |        |        |
| Planned use                               |  | Purpose of the designation                                                                     |  |  |  |        | Amount |
| Higher Education Appeal                   |  | Boost the reserves earmarked for our higher education programme                                |  |  |  |        | 30,000 |
|                                           |  |                                                                                                |  |  |  |        |        |
|                                           |  |                                                                                                |  |  |  |        |        |
| Last year                                 |  |                                                                                                |  |  |  |        |        |
| Planned use                               |  | Purpose of the designation                                                                     |  |  |  |        | Amount |
| Higher Education Appeal                   |  | Boost the reserves earmarked for our higher education programme                                |  |  |  |        | 35,000 |

| Section C                                                                                                                                                                                                                                                                                                          |  | Notes to the accounts | (cont) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------|--------|
| <b>Note 28 Transactions with trustees and related parties</b>                                                                                                                                                                                                                                                      |  |                       |        |
| <i>If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.</i> |  |                       |        |
| <b>28.1 Trustee remuneration and benefits</b>                                                                                                                                                                                                                                                                      |  |                       |        |
| <b>This year and last year</b>                                                                                                                                                                                                                                                                                     |  |                       |        |
| None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)                                                                                                                                                      |  |                       | TRUE   |
| <b>28.2 Trustees' expenses</b>                                                                                                                                                                                                                                                                                     |  |                       |        |
| <i>If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".</i>                               |  |                       |        |
| No trustee expenses have been incurred (True or False)                                                                                                                                                                                                                                                             |  |                       | TRUE   |
| <b>28.3 Transaction(s) with related parties</b>                                                                                                                                                                                                                                                                    |  |                       |        |
| <i>Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.</i>                         |  |                       |        |
| <b>This year and last year</b>                                                                                                                                                                                                                                                                                     |  |                       |        |
| There have been no related party transactions in the reporting period (True or False)                                                                                                                                                                                                                              |  |                       | TRUE   |

| Section C                                                                                                                                                                                                              | Notes to the accounts  | (cont) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|--------|
| Note 29                                                                                                                                                                                                                | Additional Disclosures |        |
| The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet. |                        |        |
| Not applicable                                                                                                                                                                                                         |                        |        |

Approved by the trustees on 1 December 2024 and signed on behalf of the trustees by:

Pallvee Shah, LLB, MSc, FCA, CTA, Chair of Trustees PShah

Parus Shah, BSc, MSc, Trustee Parus

Prashant Amatya, BSc, FCA, Trustee Prashant Amatya



## Help Change Lives

### More detail on our projects during the year

Set out below are our achievements and activities in the year. One of the highlights was the trustee/CEO trip by Pallvee Shah to Kenya in February 2024 to visit the families we support in Kakamega and surrounding areas, as well as the special needs school we support in Kakamega, a vocational training centre and a boarding secondary school in Vihiga county.

Maureen and Maxwell, our staff members in Kenya, also made it on local TV for our higher education sponsorship programme (see just below).

#### **1. Higher education support (secondary school and university), Kenya (£209,664, prior year £129,543)**

##### **1.1 Secondary school sponsorships**

Towards the end of this financial year, we were supporting a total of 714 very vulnerable Kenyan students in secondary school and another 80 in junior secondary, which is 794 children altogether. They come from all over Kenya, and many are referred to us by their teachers, who are closest to knowing the most vulnerable in the school. We have a network of around 20 teacher volunteers now and they do so much to uplift and empower these students, literally changing their lives.

We sponsor the children's fees and also buy the students boarding and learning items needed for school, including a trunk, mattresses, blankets, buckets, textbooks, exercise books, stationery, reams, uniforms, shoes and so on.

We ended the financial year busy getting very poor Kenyan children back to school for term 2, some are now joining for the first time having missed the whole of term 1 due to lack of fees. One child missed the whole of last year as well. This is their last chance as the Kenyan education system is changing and there will be no more Forms 1 -4. The new system is already running in parallel, called junior secondary, the old Grades 7 and 8.

We were and are still constantly getting pleas to help students with school fees for secondary school, many of which are boarding schools. Times are very hard in Kenya right now and a lot of families are really struggling. Even those who were doing okay are now out of work and unable to carry on, with children dropping out of school. Some children are orphans or have parents or caretakers with medical problems.

We are so thankful for our wonderful supporters for sponsoring a good many of them. This is one of the best ways to make a difference and uplift and empower a poor child.

##### **Press coverage**

There was huge happiness in Kakamega, and we made it on local TV as we helped 20 stranded poor students from Kakamega Primary School finally achieve their goal of attending secondary school, almost 3 weeks after their peers joined at the beginning of term 1.

We were responding to an appeal by The Standard newspaper, and they did a follow-up featuring us in the National Newspaper too.



## Help Change Lives

It was astounding that almost all the kids were incredibly bright and yet had not been able to receive any government support. We supported with their fees, uniforms, textbooks, shoes and boarding items.

Original article here: [Poor students yet to join Form One due to lack of fees, bursaries - The Standard.](#)

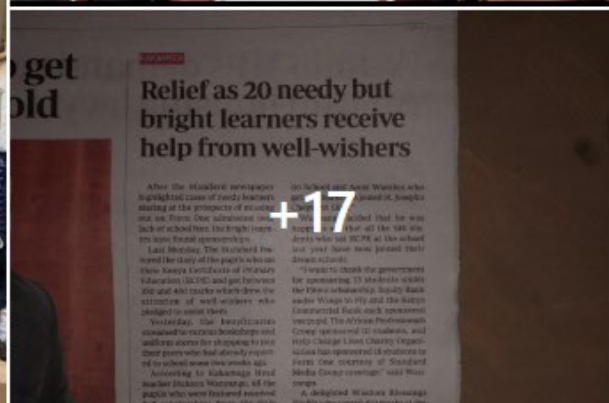


standardmedia.co.ke

Poor students yet to join Form One due to lack of fees, bursaries



HATIMAYE MKONO WA MSAADA  
Wanafunzi 18 wa Kakamega Primary wafadhiliwa



The students outside their primary school, the Standard article, Maureen and Maxwell on TV!! Maureen and Maxwell shopping for boarding school items, textbooks and stationery for the students.



## Help Change Lives

Similarly, in Kisii, we responded to an appeal from a teacher there and helped 22 students from Daraja Mbili Primary School join secondary school by sponsoring fees and buying all their joining requirements. Here is a news article highlighting the poverty in the school: [Pupils by day, hawkers by night: Where children are forced to play family breadwinners](#)

We also did the same in other areas too.



*Students in Kisii, helped by their primary school teacher*



Help Change Lives



*Students we are supporting in Luanda, which is between Kisumu and Kakamega*



*These students had no shopping and their teacher volunteered to help them with our financial support*



Help Change Lives



*Before and after photos of an orphan boy we supported from Kisumu, who was found living all by himself after his grandmother also passed away*



*We are in the process of starting libraries of revision books with groups of children and in schools where we have a lot of children we support. They are proving very popular and very helpful for the students to improve their grades.*



*We supported approximately 140 students from the Dandora dump-site slum area in Nairobi.*



*Students outside their homes – living in rural villages and often with aging grandparents who are unable to support them to go to secondary school*

## 1.2 University education

During the year, we supported 33 underprivileged people for university / diploma courses. They studied a range of subjects including Law, Computer Science, Business Administration with IT, Security Studies and Criminology, IT, Information Science, Food Science and Nutrition, Actuarial Science with IT, Education focusing on special needs, etc.

Where possible, we support them with an iPad, laptop or smartphone to access online learning. We also support them with rent and food until they get government loans for this. These students have the best chances of finding good jobs after they graduate, and we look forward to them graduating and contributing to their families and communities.





Help Change Lives

## **2. Kenya families support programme (£54,838, prior year £36,925- special needs children removed from this figure as it is now a separate programme)**

### **2.1 Introduction**

Help Change Lives continued a programme to support vulnerable families in Kakamega, Kenya during the year and expanded it to include families from all over Kenya, including Nairobi slums and other counties. We have therefore changed the name of this programme from the Kakamega Family Support programme to the Kenya Families Support Programme.

We provide medium-term support to very vulnerable families. We find the families, and some are also referred to us by schools, other charities, neighbours and our contacts. We assess the families carefully and help the ones in need. As noted, we have started supporting families in other parts of Kenya too, where we know that they are in genuine need of help and usually are able to vet them through volunteers, mainly teachers on the ground.

A lot of the families are headed by grandparents, disabled people, sick people or women who have been subject to abuse or abandoned, and consist of broken families or where children are at risk of turning to the streets. We aim to empower the families to become independent, improve their quality of life, and prevent the children ending up on the streets and instead help them to become valuable and independent members of society.

We build homes and toilets, and provide monthly food and hygiene items, medical assistance, help with school enrolment, fees, uniforms and school supplies, reusable sanitary pads, clothes, shoes, beds, mattresses, blankets, mosquito nets, solar lamps, medical treatment, start micro-businesses and provide farming help by buying seeds and fertiliser for the families who have land. We have also started a permaculture training programme (helping the families make the best use of their land, further details below). We work hard to make the families independent and self-sufficient, as well as empowering them.

The families are also helped with medical treatment for a range of diseases ranging from breast and ovarian cancer, a hysterectomy, malaria cases, kidney diseases, osteomyelitis, high blood pressure, club feet, malnutrition, ADHD, schizophrenia, asthma and many more. Major medical cases are now in their own separate category further along in the report.

Our work in Kakamega, Vihiga and Kisumu counties is mainly delivered directly by our social workers, Maureen Okweya Musungu and Maxwell Masoni, who are our only paid staff members. We are a no-frills charity and do not have offices in Kakamega, as our social workers spend all their time in the field. We keep costs to a minimum by buying food monthly from wholesalers or markets and buying all the clothing for our families from the market or obtaining them through donations.

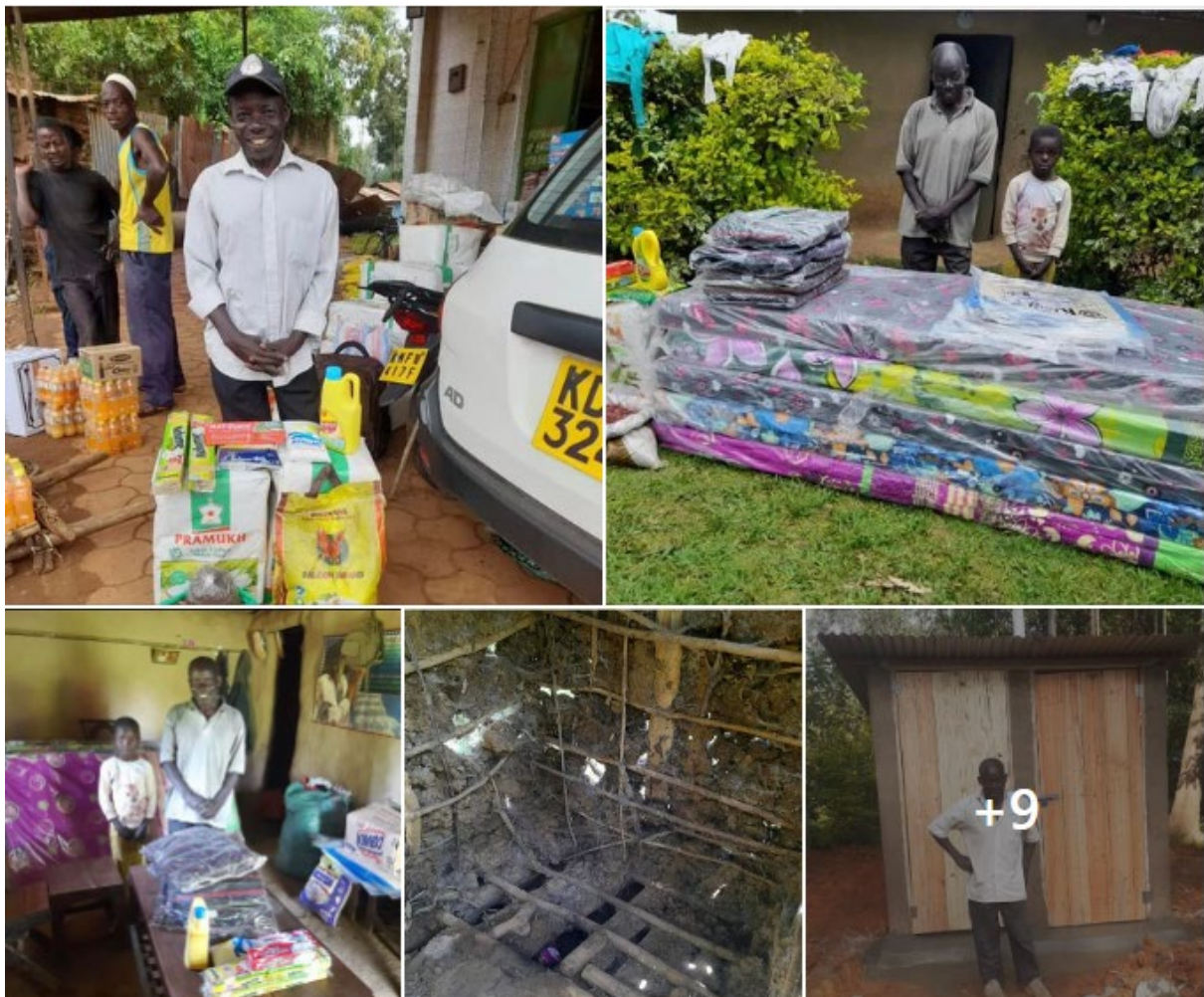
Pallvee Shah had a wonderful trustee/CEO visit to Kenya in February 2024, and further details about her experiences are below.

## 2.2 Example of help provided:

Very happy to have helped this family with a differently abled single father- different to the usual families we support. He is looking after 5 children and doing menial jobs even though he can't walk properly. The school asked us to help with school fees and lunch for the children.

We have helped the family with monthly food support, mattresses, blankets, mosquito nets, school fees, school lunch, seeds, fertiliser and now a new toilet that got finished this week. Their old one was in a very bad state. So happy to see their lives improve.

#NewToilet #VulnerableFamily #DifferentlyAbled #SingleParent #Food #Education #Bedding #Empowerment #HelpChangeLives



*Example of help provided to a vulnerable family*



*Food, mattress and blanket distributions. Every 2 months we give out food for the next 2 months to approximately 100 families. We also give out seeds and fertiliser to empower them to grow their own food. We buy wholesale wherever possible to minimise costs.*



*Buying wholesale and in bulk to reduce costs and some happy families*



*One of the new houses, some new furniture, and a new kitchen and additional bedroom... and you can see what the furniture looked like before we helped.*



*Old toilets that were falling apart and blocked, full and smelling badly, many were unusable and unsafe*



*New toilets with concrete floors, brick walls and a deep pit underneath for waste. These last the families for many years and are safe. There is a bathing room next door.*



*Food and hygiene items, mattresses, blankets, mosquito nets, kitchen cooking items, mugs, plates, kettle etc being provided to this family in need*

### 2.3 Wonderful visit to Kenya

Pallvee Shah, a trustee and our CEO, visited Kenya in February 2024 and paid for the entire trip herself. Her reflections are below:

#### Thoughts

I had an incredible 4 days with Maureen and Maxwell in Kenya in February. It was wonderful to sit in the homes of the people we have helped, hear their stories, meet them personally and see how thankful they were - they truly believed God had sent me and couldn't thank me and bless me enough. Seeing the transformation in their homes and lives was truly incredible and heartwarming. What we are doing is really making a difference and helping change lives - turning around whole families one at a time and giving them home and a better future. We are reaching the ones that are the most desperately in need in different communities, and I visited families in Kakamega, Kisumu and Vihiga Counties during my time there.

#### Families blog

I visited 47 families in total and posted blogs / video posts about my experience with each family on social media, many more to go. Do find us and have a read so you can see the impact that we are having and the people that we are helping. You will find it fascinating. You can see more here on [Facebook](#), [LinkedIn](#) or [Instagram](#). I've put a couple of the videos below so you can get a flavour.

During my visit we found a 5 year old boy locked up in his house (see Special Needs section) and go there just in time, and also many other cases too- And it happened with many people, including a girl with a broken hand, an old lady with malaria, another with high bp, another with a severely swollen stomach due to fluid buildup as a result of liver damage, another with swollen legs and another who needs an urgent uterine operation. This is on top of those we help and visit regularly, as some families are much further out than others and don't have any phone access.



[Dickson's family April 2024](#)



[Grandma Josephine](#)



*Chilling with some primary school children from a very vulnerable family we are supporting, we built the houses in the background, as well as a toilet and bathroom for them.*



*Enjoying Mahindi Choma made by a lady we supported with this business, with the team and a volunteer*



*Visiting some secondary school girls in Vihiga County*



*At the end of a very busy 4 days at Kisumu airport, with Maureen, Maxwell and our driver and honorary team member, Evans*

I also visited a special needs boarding school that is doing incredible work. More on that in section 10 below.

## 2.4 Permaculture training in Kenya

We really wanted to empower the families we support in western Kenya to grow their own food, and even sell any excess. A lot of them have land but we realised that they needed training to use it more effectively. We love collaborating with other charities and when we learnt that SALVE International, who rescue and rehabilitate street children across the border in Uganda, had a permaculture expert, we got working straight away on a plan to bring him to Kenya to share his valuable knowledge and expertise. He came for a week in 2023 and again in 2024, and the benefit and impact were huge!

In July 2023, Joshua directly trained 63 families and helped 348 family members (and others will benefit from wider community spread). Maureen Okweya and Maxwell Mason then went on to train another 9 families with 53 people on Monday. So, 72 families and 401 people benefitted and we will keep training others too. Joshua wrote a blog about his time with us and you can read it here: [Helping to Change Lives Through Permaculture | SALVE International](#).

In July 2024, Joshua, Maureen and Maxwell trained 188 families in western Kenya - 95 from our support programme and 93 from the community, over 6 days. These families who can now farm better and get much more from their land. Literally hundreds of people will have a better life because of this collaboration. We can see the pride and joy our families have in their shambas. We also provided seeds for carrots, spinach, tomatoes, onions, cabbage, sukuma wiki, watermelon, pumpkin, collards, nuts, avocados, mango and other greens; watering cans and sacks for those without much land, and have done follow-up visits to see how the families are getting on. Joshua taught the families how to plant on seed beds, spacing, how to look after banana trees properly, enrich the soil through cross-planting,

make their own fertiliser and to plant twice a year, amongst other things. Those without land were taught sack farming, which is amazing!

We also help the families within our Family Support programme with maize and bean seeds and fertiliser. By November 2024, some families have already harvested enough to sell excess crops to buy things they need. We are so pleased with the impact of this programme.



*Maxwell and Maureen with Joshua and training in action*



*Sack farming, demonstrating how to look after banana trees and one of the groups showing off their seeds with Maureen and Maxwell*



*Distributing seeds, and some of the crops the families have grown*



Help Change Lives

### 3. Medical Appeals (£42,190, prior year £24,142 and more in Kenya Family Support)

During the year we spent more than £12,000 treating patients within our Kenyan Families Support programme for a variety of ailments ranging from cancers, osteomyelitis, spinal injuries, kidney diseases, asthma, malnutrition, hysterectomies, club foot, lumps in the body, lipoma, high blood pressure, spinal and other injuries, prostate and liver issues, endometriosis, physiotherapy, mental illnesses, treating jiggers (small insects that bury into your feet and hands, lay eggs and eat away at your flesh) and so on, including minor (in the West) injuries such as dog bites. We also continued to help Fred, a young boy with kidney disease, who is doing really well but needs regular expensive medicines and check-ups at a private hospital in a nearby town.

We facilitate medical treatment on a daily basis and our help has meant that hundreds of people who couldn't access even basic medical help are now feeling okay and able to live a normal life. We also provide medicines as needed.

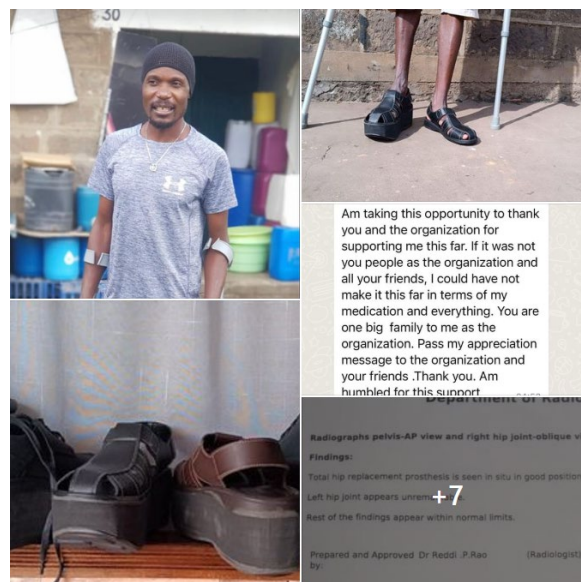


*Some photos of the medical cases we supported in the year, there is a huge range*

We also raised funds for Lydia, a lady from Kisumu with an enormous breast tumour and 2 young children. We found her very late, and sadly despite our best efforts in providing chemotherapy and tumour removal surgery, she passed away. However, she died with hope and dignity, and knowing that we had tried our best for her and her family, We also provided them with food and other support. She was pain free for a while and able to enjoy some time with her children.



We also helped Mash again this year. Last year we helped Mash by fixing a botched operation that resulted in a bulging hernia and agonising stomach spasms. But he was still living in agony as he needed a complicated hip surgery. He couldn't walk or sit like a normal person and was always in a lot of pain. He recovered well and also put in a lot of effort with physio, walking and getting back to work. We also got his shoes modified to fit the difference in length between his legs, so that he is comfortable walking. He now has a bright future as a talented carpenter.



*Mash, doing better and with his raised shoes*



*We tried to help Brenda, who had a brain tumour, but sadly she passed away after her operation.*



*We supported Brian with medical treatment and at school. He's having operations to straighten and strengthen his bent legs and arms, which break very easily. Some costs for this will be in Medical Appeals.*

We helped a lady who had swallowed pesticide accidentally and urgently needed medical care, and whose husband abandoned her with her children whilst she was in hospital. She was left unable to eat or drink properly or work, until we helped her get back on her feet with good private care.

We also helped special needs patient in the year, ranging from the very young to adults. Each of them has a special story. And we helped two families who were stuck in hospital with huge medical bills and couldn't go home (one with a very small baby) until these were paid. They were literally held hostage by the hospitals until they found the funds somehow. It is crazy.

We are so happy to have transformed all these lives, people who would never have been able to get back to good health or live a normal life without our assistance. Example of Kenya Family Support, Medical Help and Small Business Support provided in combination:



Help Change Lives is 😊 feeling fantastic at Kakamega County.

Published by Pallvee Shah



· 18 December 2023 · Kakamega, Kenya · 🌐

Look at how far she's come!! This young mum has a mental illness and used to wander the streets feeding rubbish to her baby. We had to rescue him and put him in a home for a year while we treated her with the help of a qualified doctor who does home visits.

Once she was better we put her in apprentice training to be a tailor (she had prior experience) and we reunited her with the baby too. We have now gotten her a sewing machine and some materials to get her started with a small business so she can be independent - wishing her the best of luck!!

Her baby starts school in January with our support and we are helping the rest of the family too, as 3 other siblings also have a mental illness, the mum is depressed and the father has prostate problems. We are looking forward to a bright future for this family.

#MentalIllness #SmallBaby #Rescue #SmallBusinessSupport  
#MedicalTreatment #Apprenticeship #Tailoring #empowerment  
#upliftment #HelpChangeLives



#### **4. SALVE International Uganda street children, Uganda (£25,686, prior year £11,190)**

##### **4.1 Background**

SALVE International (SALVE) is a UK registered charity that helps street children in Jinja, Uganda.

They rescue, rehabilitate and reintegrate the street children and have been running for over 15 years.

They do amazing work on the ground with a brilliant team, and we have been supporting them since May 2021.

##### **4.2 Assistance provided and impact**

###### **4.2.1 Street outreach programme expansion - £10,000**

Help Change Lives funded a major expansion of SALVE International's street outreach programme in August 2023 as they had identified many new areas where street children in Uganda needed help.

Our funds enabled them to help 1,076 children in total (numbers received post year-end). They were able to:

- hire 2 new outreach workers.
- increase the number of street walks carried out by 36%.
- as a result, there was a 44% increase in the number of children accessing their Street Outreach services vs the previous 12 months.
- 514 of the 1,000+ children were newly registered, a 40% increase vs the previous year. This was made possible by our support enabling them to expand their work into new areas of the city.
- SALVE were able to double the number of one-to-one counselling sessions provided for children accessing services, which in turn enabled them to support more children to leave the streets - either by referring them for further support at their residential care centres or resettling them home directly from the streets.

We are so incredibly happy at the wonderful impact our grant has made. Well done everyone to the entire team at SALVE for all their hard work.



Help Change Lives



*Some photos from the Ugandan street outreach expansion programme to try to reach and rescue children that were not covered before.*



Today we met many children on the streets in one of the expansion spots but like I shared its a bit sensitive to take the photos due to community distrust of strangers. These 2 boys (aged 12 and 14) we were able to get off the streets today so they were OK with the photo - one has been on the streets 5 years and the other since December. They are now safe and with us for rehabilitation at our land thanks to your support ❤️❤️

12:32

#### **4.2.2 Tailoring training initiative - £14,000**

SALVE International realised that a lot of the children they rescued from the streets could not return to school and also needed to start earning money straight away. A key cause of turning to the streets is lack of money. Their families simply could not support them or pay for their food or education.

SALVE approached Help Change Lives for support, and we are so excited to report that we funded their Tailoring Training Initiative at the end of February 2024. The aim is for 40 Ugandan street-children a year to be trained as tailors & given their own start-up sewing machines and kits to become independent, valued members of their families and to stay off the streets. This is literally life-changing for the children and their families.

##### Impact since the start of the programme

The funds cover initial one-off set-up costs to launch the programme, and also the first year's running costs, which includes providing starter sewing machine kits and materials to the students once they graduate (these cost £111 per person). The machines will be given to them once they are rehabilitated back home. Business training is also provided to make sure they are able to run their own business.

As at the time of writing this report, 18 students have already graduated, and the results are so encouraging. SALVE International say that this is one of the most impactful programmes they have ever launched, and it has a very positive vibe and feel, and they are so excited about potentially expanding it even further to include other vocational training areas.

You can see the pride and joy in the faces of the graduates and the families, and more students are already learning. Here are some of the stories of the impact on the ground:

"One of the tailoring graduates went home last week and her mother organised a surprise graduation party. The whole village turned out to celebrate her achievements!"

"Another boy has already made and sold all of his material and has used the income to reinvest and make more! He told the team he cannot keep up with the demand! He is already paying for his sister to attend school."

##### Feedback from SALVE International:

"The programme is having a huge impact. Thanks again for your support to help us achieve this. Education and the opportunities it offers have always been a cornerstone of SALVE. We believe that by giving young people who were once on the street the chance to learn skills and gain qualifications, they will have brighter futures ahead of them.

In 2024, thanks to support from Help Change Lives, we introduced a vocational training programme at our residential site, teaching tailoring skills. It has been a phenomenal success: the young people have not only gained the necessary expertise to work in the industry, but importantly we have seen their self-confidence skyrocket. Young people who were previously given up on by their community are now integral members, children who once couldn't afford one meal a day are now providing for their families, and the positive view of learning has been transferred to other children staying at our residential site.

Offering more vocational training opportunities is something we are looking to develop, as we recognise that formal schooling isn't always the right approach for some street connected children. How our programming adapts in the future will depend on the needs of the young people we work with, but the positives of education will always underpin our work."



*A young girl rescued from the streets, who was in the first cohort of the tailoring training program. She has now been resettled back home and has been given her sewing machine and her starter pack, which will enable her to contribute financially to the family's well-being. We are so happy to see how delighted she is and how proud her guardian is of her! Wishing her the very best for the future.*



*Graduates from the first cohort of the tailoring training program*



*Tailoring training workshop in progress.*

#### **4.2.3 Other miscellaneous donations – £1,686**

This includes emergency costs to cover emergency provisions and bedding for 16 rescued street-children who had been imprisoned in a Ugandan jail without food or water for 3 days and were in a desperate state and very sick; and a donation to their Christmas Big Give campaign to enable them to unlock matched funding.

This also covers the cost of SALVE International's permaculture expert, Joshua Ariho, coming to Kenya to teach our families how to make better use of their land. Joshua directly trained 63 families and helped 348 family members (and others will benefit from wider community spread).

Maureen Okweya and Maxwell Mason then went on to train another 9 families with 53 people on Monday. Therefore, 72 families and 401 people benefitted and we will keep training others too.

Literally hundreds of people will have a better life because of this collaboration. You can see more details and photos in our Kenya Families Support programme section. We are so pleased with our partnership with this wonderful charity. See section 2.4 above for more details and photos.

We also donated 30 reusable sanitary pad kits to the charity in July 2023 and this is covered in the Period Poverty section.

## 5. Mary's Meals school feeding programmes, Malawi and Liberia (£20,222, prior year £16,250)

We sponsored school lunch for 1,056 children in 2 schools for the year ending 31 December 2024 through Mary's Meals, a UK registered charity that feeds over 2 million children in school in 19 countries around the world.

This is the impact we had:

- 643 students at Nthongole Primary School in Liberia will get 128,600 meals this year.
- 413 students at Phandadzinja School in Malawi will get 82,600 meals this year.
- Our funds were doubled, and another 1,056 children were fed by Mary's Meals. This means that we provided 422,400 meals to children through our donation!

We are delighted that these children will now be able to have at least one meal a day in a place of education - which will be their route out of poverty.



## 6. Fighting period poverty, Kenya (£19,842, prior year £47,491)

### 6.1 Impact in the year

We continued our high impact project to significantly improve and transform the lives of vulnerable girls in Kenya through the distribution of reusable sanitary pads that last for 5 years and for the whole menstrual cycle.

**During the year, we distributed 3,334 reusable pad kits to vulnerable girls in 42 schools in Kenya, a vocational training centre, a Young Mother's Village, three charities and 50 families we support. We are so grateful to have changed so many lives.**

That's over 20,000 reusable pads, as each kit has 6 pads and lasts for a full menstrual cycle. We used donations to pay for the reusable pad kits and our trustees covered the transport, education, foreign exchange transfer and logistics costs.

We educated over 4,650 boys, girls and women on menstruation, infections, how to use the pad kits, breaking taboos and being confident. The sessions were delivered by experienced and qualified trainers.

The education is really valued and appreciated by both the boys and the girls, and helps girls live in dignity and comfort, as taboos are broken, and they are taught how to look after themselves and their health properly. They also get to ask questions that they would never have been able to, in a safe setting and learn things that they are otherwise never taught as these subjects are not discussed openly.

Many thanks in particular to Sujita Patel, Jaspar Foundation and Paren Shah for their significant donations.

Geographically, 2,255 girls were helped in 24 schools and a Young Mother's Village in Lamu, Kenya, coastal places so remote they needed boat access amidst pouring rains at times.

407 girls were helped in 6 schools and through a charity in Kibera slums Nairobi, 371 girls were helped in 9 schools in Samburu and 135 girls were helped in Homa Bay in a school and a charity distribution.

67 girls were helped at a primary school in Kisii, 30 rescued street-girls were helped in Uganda through SALVE International and 79 women and girls were helped in Kakamega through a school, a vocational training centre and through our family support programme.



Lamu, Kenya- The girls were incredibly happy to be given this basic necessity of life. You can see how poor these schools are- the first photo shows the state of the classrooms in one of the schools - a lot of pupils don't come in the rainy season as the rain pours through, along with the cold. Thank you very much to Jennifer Waridi, Lamu Yoga Festival and PadMad for doing the Lamu distributions.



*30 street girls who have been rescued by SALVE also got reusable pad kits and also pictured here permaculture training in Kenya by a SALVE International expert*



*Excitement and joy at a girl's school in Kisii*

## 6.2 Impact over the past 3 years

**More than 13,250 girls have been helped so far with reusable pad kits through Help Change Lives donations.** We have also educated more than **21,000** boys and girls on menstruation and menstrual health management in 3 years! How incredible is that! Thank you so much to all the donors who have made this happen over the year. We really appreciate it.

Below is a thank you video by PadMad showing some wonderful pictures over the years:



<https://youtu.be/QfYWfubtpw?si=TLVTLHHBBe-ljAhr>

## 6.3 Survey of more than 3,000 girls using the pad kits

This year we surveyed more than 3,000 girls all over the country who had been using the pad kits for more than 3 months. The enormous effort this took was more than worth it as the results were simply mind-blowing.

They show the effectiveness of this simple solution to end the vicious cycle of poverty, where girls drop out of school due to lack of hygiene products, sometimes resorting to sex for pads:

- 95% of the girls used the pad kits every time they had their period
- 99% of the girls have not missed school since receiving the kit
- 100% of the girls have not missed exams since then
- 100% of the girls did not experience any teasing in school after receiving the kits.
- 94% of the girls said that the pads were comfortable
- 77% said that they suffered less cramps when using the reusable pads

100% of the girls said that getting the pad kits saved them money. These are very difficult times in Kenya, with the economy taking a nose-dive and lots of protests and demonstrations by the public as the cost of living has skyrocketed. This simple act of helping poor girls save money on disposable pads makes a huge difference.

Other major benefits

- Girls can stop having to resort to offering sex for pads, which was happening in at least two of the schools that we helped, given the teachers' comments.
- It also helps stop infections - a lot of the girls were using rags, blankets and mattresses that are unhygienic and spread infections.

The teachers' comments also highlight these benefits:

- Girls are no longer wearing unhygienic materials to school when they have their periods.
- Increase in academic performance and confidence.
- The environment in the school got better and there is less blockage of the latrines because of the disposable pads (they take 500 years to decompose).
- Teachers are no longer having to use their own money to buy pads for the girls who can't afford them.

This shows that this is a very effective solution to ensure girls can keep going to school even when they have their period. Rather than being excluded by missing up to 6 weeks of school a year and dropping out, likely becoming teen mums, and unable to pursue their dreams due to lack of job prospects.

#### 6.4 Environmental impact



*Contents of a PadMad reusable pad kit with 5 pads that lasts for up to 5 years.*

The pads are made of 100% cotton by a Kenyan social enterprise called PadMad, which employs marginalised women to make them.

The pads are biodegradable, whereas disposable pads take 500 years to decompose.

We estimate that over 3.3million disposable pads will be saved from landfill from the distribution of these 3,334 pad kits.

## 7. Primary School Education (£11,958, prior year £12,140)

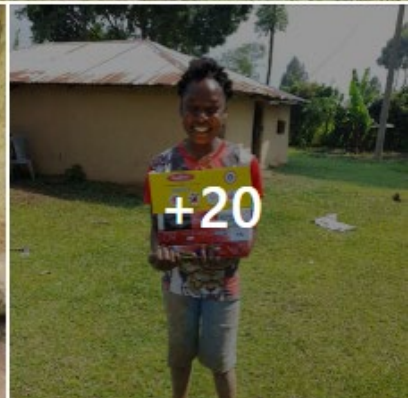
- During the year, we supported more than 180 children in primary school. They belonged to families that we were supporting, and some were new referrals from head-teachers, where we assessed the families to ensure that they were truly vulnerable.
- The students are part of our Kenyan Families Support programme and we usually support the entire family as well to ensure a holistic approach and that they are well looked after.
- We support the students with school uniforms, shoes, bags, exercise books, stationery, school lunches and exam kits as needed.
- During the year, we also distributed 135 footballs donated by Visa Oshwal Community Nairobi to 15 poor schools we know in Kakamega area, including Emusala Special Needs Boarding School. The children were so delighted!!





Help Change Lives







Help Change Lives

### 8. Primary School Feeding programme (£6,363, a new initiative)

In September 2023, we started a new school feeding programme in a very poor area of western Kenya, called Homa Bay. We are now feeding just under 700 children at Luora Primary School (the numbers kept steadily increasing). The children are given ugali and beans twice a week, ugali and greens twice a week and porridge with githeri (maize and beans stew) once a week. The food is freshly cooked on site.

Our social worker, Maxwell, visited the programme to verify everything and meet the suppliers in October 2023. He was delighted with his findings. We are so happy to share the excitement with you.

The head-teacher shared the amazing impact, and it is truly heart-warming- attendance is now 100%, performance has improved, and happiness has multiplied. We also used the opportunity to donate 20 mattresses and blankets to poor students living far away who needed to sleep at the school during exam time.

We had already helped the primary school with reusable pad kits, returned with underwear due to the dire need, and helped sponsor some children into high school. The school was also delighted to share that this year there are no pregnancies due to transactional sex (sex in return for getting pads) due to our reusable pads distribution at this school earlier this year- how absolutely fantastic!

Feedback from the headmaster below:

This has created a positive impact to the learners and community at large.

- There is 100% school attendance.
  - There are no cases of absenteeism and dropouts as compared to previous years.
  - Learners are feeling loved and cared for.
  - Learners have shown a sign of good health being that they take beans which is full of proteins and vegetables for vitamins
  - Parents have developed a sign of relief being that they don't prepare lunch for the children.
  - The teachers have made proper use of the saved times being that learner's take lunch in time and go back to class for teaching /learning activities.
  - The school performance has increased, where the CBC classes most learners are Above Expectation
  - The School population has increased from 558 to 594. This is a great achievement being that the learners who were at home due to distance and could not afford going for lunch during lunch break, reported back to school and are now regular in school.
- Thank you for this noble activity.



## 9. Small business support (£6,069, prior year £1,818 in Other small donations)

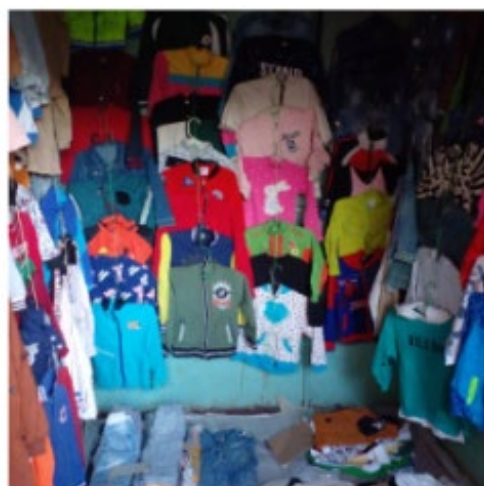
During the year, we started 37 new businesses, up from 8 the previous year. We are very excited about this new empowerment programme, and hope that it will help many families become independent.

The business ranged from tailoring, selling mtumba clothes, shoes, diapers, baby items, jeans, t-shirts and children's dresses, opening an Mpesa shop with phone accessories, grocery shops, supplying an irrigation machine to a lady who is doing tomato farming, hairdressing, cooking food and cereals.

We helped a boda driver (motorcycle taxi) repair his bike and he has now become a trusted helper in a town that's a distance from Kakamega. Tailoring in particular does well.



*We started a tailoring business for this mother in a Nairobi slum and also provided some support for her daughter in tertiary education*



*Net curtains made by a tailor we supported, and a clothing shop*



*An Mpesa and phone accessories shop, a maize roasting business, another tailoring shop and selling Mtumba (bale) clothes in an open market*



*Rose, with her irrigation machine*





Help Change Lives is 😊 feeling wonderful.

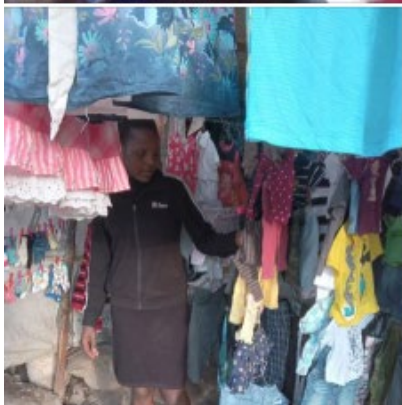
Published by Pallvee Shah



· 5 October 2023 · 🌐

Very pleased to have started a small business today for this young lady, who is looking after her differently abled brother with a lot of love and care. We are also helping the family with food and medication, as well as accessing medical treatment.

#SmallBusinessSupport #DifferentlyAble #Siblings #Family #Kenya #empowerment #medical #HelpChangeLives



*A new business we started for this special young lady, who is doing her very best to help her brother, who is severely disabled.*



## Help Change Lives

### **10. Special needs (£5,723, prior year £7,633 in Kenya Families Support. The prior year number is higher as some costs are in Medical Appeals this year)**

#### **10.1 Introduction**

- We helped support 43 special needs children during the year, most of them in boarding school. Their conditions ranged from cerebral palsy, epilepsy, autism, Down's Syndrome, intellectual disability, deaf and dumb, hydrocephalus, polio, osteogenesis imperfecta etc.
- The children in boarding school are also helped with uniform and personal items, including nappies, soap, toothpaste and washing powder.
- 35 of the children went to one boarding school in Kakamega, Kenya, called Emusala Special Needs School, and we also supported the school with paying 4 of the staff, including 3 full-time caretakers and a physiotherapist.
- Some of the children needed a lot of medical attention during the year, which we also facilitated and paid for, including check-ups, physiotherapy, tests and medicines. Where needed, we also support the entire family with food, housing, toilets and medical attention (e.g. some children have mentally ill parents, one's father's hands got totally burnt in a sugar factory, and others live in a high level of poverty and some children live with aged grandparents as their parents have abandoned them).
- We also have one special needs adult we are helping (see previous page).

#### **10.2 Pallvee Shah's visit to Emusala Special Needs school and meeting Livingstone**

Pallvee Shah, a trustee and our CEO, visited Kenya in February 2024 and paid for the entire trip herself. She visited Emusala Special Needs School during the trip, and her reflections are below:

##### **Thoughts**

In February 2024, I visited a special needs boarding school that is doing absolutely incredible work in helping children with a wide range of issues from cerebral palsy, autism, deaf/dumb children, Down's Syndrome and so on. We sponsored 32 children in boarding there in this financial year, and 3 as day students.

The staff were so dedicated and caring. Some had not been paid by the government for 8 months. In addition to the fees, we are paying 4 caretakers to look after the children as well as topping up the pay for an occupational therapist there. The school has now been given standalone status and desperately needs to expand, and we look forward to working with them on this when the time comes.

The children are very happy and well looked after and we really want to do more with this school. We have already donated some CP and normal wheelchairs, standing and sitting aids and learning toys. The children come from extremely poor backgrounds, and you can follow the story of one of them, Livingstone, in our social media platforms (and further below).

### Video blog of my visit to Emusala Special Needs Boarding School



[Emusala Special Needs Boarding School – link to video](#)



*Photo at the school with the children, staff, Maureen and Maxwell*



*5 new special needs students we started supporting at Emusala Special Needs Boarding School this year, along with some of the shopping we did for them and the other students.*



*Some of the differently abled children we supported in the year, with three of the cerebral palsy wheelchairs we donated*



*A special needs child we are helping who is totally helpless, lies on her stomach all day. We bought her clothes and also buy her food regularly.*



### 11. Vocational training (£2,882, prior year £3,060 in Higher education support)

We were supporting 21 students in vocational training by the end of February 2024. We actively encourage the students we sponsor who have gotten low marks in KCPE to choose this route so they can gain valuable skills to earn money and contribute positively to their families. The job market in Kenya is very competitive indeed and even university graduates find it difficult to find work.

During my visit to Kenya in February 2024, I visited Rosterman Vocational Training Centre in Kakamega, where we are currently supporting 8 students, most as boarders. 4 are studying hairdressing, 2 special needs students (cerebral palsy and one also has also had corrective surgery for club foot) are studying knitting on machines, and 2 are studying welding- one of these is a girl we have been supporting since 2017 and she is in the best in class. It was wonderful to see them, and Maureen looks so good in the knitted items!

On the day we visited, a poor mum and daughter had been waiting outside for 3 hours in the hope of sponsorship. It was their lucky day and they literally cried when we said we would support with fees, uniform and course requirements. Maureen later did a home visit and found they were in a very bad state. We provided food support and will also enrol a sibling into training too. So glad to be in the right place at the right time.



*With some of our hairdressing and beauty students*



*The vocational training institute I visited in Kakamega*



*The only girl in welding class, but she is the best of them all. How wonderful to see this. Our beauty and therapy students with some items we bought for them for their exams.*



*A special needs student learning weaving, and Maureen proudly showing off the hat and scarf made by the student. We have been supporting her and her family for many years.*

## 12. Kenya Children Centres feeding programme in Kenya (£2,640, prior year £3,640)

Kenya Children Centres is a UK charity with a local partner in Kenya. We supported their feeding programme at Umoja Primary School in Thika, Kenya during the year. In total we supported the feeding of 18 children with school breakfast and 77 children with school lunch for the year through their programme.

## 13. Thank you to our fundraisers!

We are really thankful to all our supporters and donors, some of whom are anonymous. 100% of all donations are spent on the ground, making a huge impact. Thank you especially to Sujita Patel, who did a triathlon and raised just under £21,500; couple Sarika and Rishi Shah, who climbed Mt Kilimanjaro in Kenya and raised £4,230; Khush Shah, who did a work fundraiser at Microsoft that raised £4,246 and Prakash Nardani, who led a team to climb Mt Kilimanjaro and donated £2,000 of the amount raised to us.

Sujita's funds helped donate reusable PadMad pad kits to 2,285 vulnerable girls in Kenya, educate 3,228 boys and girls on menstruation, menstrual management and sexual and reproductive rights and also sponsor 36 vulnerable children in secondary school for the year.

Sarika and Rishi's funds sponsored 22 children and Khush's funds sponsored another 16 children in Kenyan secondary schools. Prakash's funds were also used to support secondary school children. None of these children would have been able to afford school without our assistance.



*Sujita Patel, after her triathlon*



*Reusable pads distributions funded by Sujita*

## Future plans

As of 31 March 2024, our future plans included:

- Continuation of the higher education support programme in Kenya.
- Continuation of the Kenya Families Support programme.
- Continuation of our period poverty project in Kenya through the distribution of reusable pad kits and educating boys and girls there.
- Continuation of our primary school feeding programme.
- Continuation of the small business support programme.
- Continued collaboration with like-minded charities as opportunities arise.