

HOH Charitable Trust
Unaudited Financial Statements
31 January 2022

SAMARA & CO
Chartered accountant
511 Kenton Lane
Harrow
Middlesex
HA3 JW

HOH Charitable Trust

Financial Statements

Period ended 31 January 2022

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	10
Statement of financial activities	11
Statement of financial position	12
Statement of cash flows	13
Notes to the financial statements	14

HOH Charitable Trust

Trustees' Annual Report

Period ended 31 January 2022

The name of the charity is HoH Charitable Trust also known informally as Hand on Heart or HoH. Its charity registration number is 1193599 and was incorporated on 18 February 2021. The trustees present their report and the unaudited financial statements of the charity for the period ended 31 January 2022.

Reference and administrative details

Registered charity name	HOH Charitable Trust
Charity registration number	1193599
Principal office	250 Lower High Street Watford WD17 2DB

The trustees

Mr A Pradhan	(Appointed 18 February 2021)
Mr K Merali	(Appointed 18 February 2021)
Mr R Dhalla	(Appointed 18 February 2021)

Independent examiner	Samara & Co 511 Kenton Lane Harrow Middlesex HA3 JW
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HOH Charitable Trust

Trustees' Annual Report

Period ended 31 January 2022

The trustees are pleased to present the annual report together with the financial statements and Independent Examiner's report of the charity for the year ended 31 January 2022.

Message from the Chair of the Board of Trustees

I am extremely proud to present our first set of accounts for HoH Charitable Trust. As a charity established and incorporated during the heart of the Covid-19 Pandemic (albeit operating informally for many years prior), we have managed to build in this year a community and family of volunteers inspired to help those more vulnerable to themselves in the UK.

We are grateful to the over 300 volunteers aged both young and old, who have supported us in a number of ways. This includes supporting us: at our premises, packing items at home, transport and logistics, baking, sourcing items, distribution on the streets and with partner charities and all those involved in fundraising.

We would also like to thank a number of charity partners and advisors who allowed us to establish ourselves as a charity. Beta Charitable Trust has been our key strategic partner without whose unwavering support it is unlikely we would have been able to have made the impact we have in our first year. The grants received and strategic support have been invaluable.

We would also like to thank Al-Mizan Charitable Trust who supported us in our infancy and Sufra-NW London, Who is Husain and Nishkam SWAT for all their advice.

Over the year we have worked alongside a number of inspirational charities working daily and weekly on the frontlines to support the homeless and other vulnerable groups in the UK and beyond. Over the course of the year we have worked with:

Homeless Essential Packs Campaign

Acton	Acton Homeless Concern
Birmingham, Charing Cross	Who is Husain
Brent, Crawley, Croydon	Caridon
Bristol	Bristol & South Gloucestershire
Camden, Charing Cross, Kings Cross, Luton	Nishkam SWAT
Charing Cross	Coptic City Mission
Charing Cross	Guru Seva
Ealing	Ealing Soup Kitchen
Harrow	Harrow Food Bank
Hemel Hempstead	Dens
Holborn	Children of Adam
Hounslow	Open Kitchen
Leicester	Midland Langar Seva Society
Luton	Noah Enterprise
Milton Keynes	Winter Night Shelter
Northampton	Hope Centre
Shoreditch	The Little Things
Southend	Harp
St Albans	Open Doors

HOH Charitable Trust

Trustees' Annual Report

Period ended 31 January 2022

Tower Hamlets	Our Forgotten Neighbours
Watford	Hertfordshire County Council - Afghan Crisis
Watford	New Hope Watford (Haven Support Centre)
Wembley	Harvest Soup Kitchen

Back to School Backpack Campaign

Acton	Acton Homeless Concern
Banbury	Oxfordshire
Brent	Sufra NW London
Ealing	Ealing Soup Kitchen
Harrow	Harrow Food Bank
Hounslow	Hounslow Community Foodbox
MK Storehouse	Milton Keynes
Northwood	Moorpark & Eastbury Neighbours Together
Watford	Sewa Day
Watford	Cherry Tree, Beechfield, Alban Wood, Watford Central, Parkgate, Futures Academy, Queens & Westfield

During the course of the year, HoH has run 6 major campaigns supplemented by a number of smaller ad-hoc activities.

Our core activity involves the provision of essential items to the homeless 4 times a year. Each pack is curated following consultation with rough sleepers, other charities and observations. Each pack (which is given seasonally) contains essential clothing (seasonally appropriate); toiletries; PPE and other seasonally appropriate items such as sleeping bags, blankets, pillows, mattresses, sun hats and sun cream and hot water bottles. During the course of the year we have distributed over 4,500 packs to the homeless in 26 locations around the country.

In addition to the homeless campaign, we have seen an increase in rise of need by school children. Discussions with educational charities and schools primarily in and around Watford showed that many school children were starting school without the basic items needed to support their learning. Consequently, we leveraged our experience and created a back to school pack that was age appropriate for primary and secondary students and worked with local schools to distribute c.900 packs.

We have also run specific targeted campaigns to support refugees coming into the UK as well as providing children in hospitals with small gifts during the Christmas period.

Although, I have tried to summarise all our activities in Year 1, a picture tells a thousand words and I provide a link to a video showcasing all our activities this year - <https://www.youtube.com/watch?v=gsRYciU3Y2g>.

Over the year, we have become a part of the community in Watford forging links with local politicians, other charities and the community at large. We are thankful to all those in Watford who have welcomed us and supported in our growth.

HOH Charitable Trust

Trustees' Annual Report

Period ended 31 January 2022

Despite commencing the charity during the pandemic, we believe we have achieved a significant amount of growth in the year and anticipate further activity next year given the unfortunate cost of living crisis and increase in inflation and the price of essential items.

Finally, I would like to thank all those that have supported us in any way during our growth including all our donors (small or large), all the volunteers, those who provided support and advice and in particular the core HoH management team.

I look forward to working with our volunteers, the partner charities and further cementing our role as a community charity in the coming year.



Afzal Pradhan BEM – Chairman

28 November 2022

HOH Charitable Trust

Trustees' Annual Report

Period ended 31 January 2022

Structure, Governance and Management

HoH Charitable Trust ("HoH") is a CIO-Foundation charity and was incorporated and registered with the Charity Commission on 18 February 2021. It is governed by a Constitution of a Charitable Incorporated Organisation adopted on 18 February 2021.

The appointment of the Trustees is governed by the Constitution. The Board of Trustees devote their time voluntarily. The Trustees receive information about their role and responsibilities from a range of sources, including the Charity Commission and professional advisors to the Charity. Arrangements are in place for the induction of all newly appointed Trustees who receive a formal induction from the at least on other trustee relating to their role and responsibilities as a trustee, prior to their first meeting.

Conflicts of Interest

Trustees and volunteers are expected to conduct the objects of the Charity with integrity at all times. A Conflict-of-Interest Policy is in place to ensure that there is no personal gain from the Charity's work. All staff and Trustees must declare their interests in the event of any procurement or spending.

Objectives and activities

HoH's objects are charitable and are outlined in its governing document as follows:

"The provision of goods services, grants of money and advice for any charitable purpose or purposes connected with or relating to the relief of poverty, need or hardship; the relief of homeless persons who are in need and require assistance in achieving a settled way of life; the preservation of health and the provision of health education; provision of support and services for educational purposes; and other purposes which are charitable according to the laws of England and Wales among the people of the United Kingdom but not exclusively."

The activities carried out by HoH this year are highlighted in the message of the Chair above.

Public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefits to the local community and beyond.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

From inception until the end of the year, HoH ran 6 key campaigns. These are summarised below by way of background and to showcase our growth:

2021 Spring Homeless Campaign

- 1,000 essential packs provided to the homeless
- 14 items per pack
- 500 shower proof jackets distributed
- 40 families volunteering
- 7 outreach drives
- 6 local area distributions
- Eid Cards, cupcakes and pastel de natas distributed for Eid

2021 Summer Homeless Campaign

- 500 essential packs provided to the homeless
-

HOH Charitable Trust

Trustees' Annual Report

Period ended 31 January 2022

- 15 items per pack
- Seasonal sun cream and sun hats provided
- 30 families volunteering and/or taking part in our sponsored walk
- 5 outreach drives

2021 Back to School Campaign

- 900 essential packs provided to students (primary and secondary)
- 20-24 items per pack including USB reading lights, scientific calculators and stationery
- 25 families volunteering to assemble the packs
- Working with 7 partner organisations
- Distributions to 10 schools
- 500 packs prepared and distributed in Iraq via Anaweel Alrahma School and Al-Kawthar Charity

2021 Afghan Refugees Special Project

- 410 essential packs provided to the incoming Afghan refugees
- Working with Hertfordshire County Council to ensure packs were given to those most in need
- 12-15 items per pack including items which were culturally appropriate
- 15 families volunteering
- 100 Learning Aid backpacks created for the younger Afghan refugees

2021 Winter Homeless Campaign

- 1,300 essential packs provided to the homeless
- 16 items per pack
- Sleeping bags, blankets and hot water bottles also distributed
- 65 families volunteering
- 8 outreach drives
- 10 local area distributions

Charity distribution policies

The trustees have a robust policy of reviewing appeals that are received and/or conducting strong due diligence on our partners to ensure that funds raised are spent on items for those deserving and genuinely in need. We regularly assess the locations we serve at, the charities we work with, the items we distribute and ensure that we are receiving value for money when purchasing items. Where possible we seek to receive donations in kind and/or buying in bulk and storing (e.g. back to school items in Oct/Nov for the next year).

Fundraising

As a new charity and one seeking to raise funds in an environment where there is a cost of living crises, the impact of the pandemic and the paucity of grants for new charities, we had to immediately focus efforts on establishing a strong fundraising function and a diverse programme of fundraising activity, which has been critical to HoH's ability to achieve its objectives.

The charity does apply for corporate, government, charitable trust and local authority donations and grants as available and appropriate in order to mitigate where possible the need to call for public donations.

We have been immensely fortunate to have been so well supported by a wide range of incredibly generous and loyal individuals, grant giving trusts and foundations, companies and organisations.

HOH Charitable Trust

Trustees' Annual Report

Period ended 31 January 2022

Grants, donations and in-kind items have ranged from significant donations towards our core costs and specific projects, programme costs, provision of PPE at critical times and support in establishing and running our headquarters.

Each time we commence a project, we are humbled and privileged to get the support needed to meet ever increasing needs and we continue to thank everyone who has donated to us over the last year. We could not operate without you.

We also would flag and thank the efforts of our core fundraising team who continues to come up with innovative fundraising initiatives as well as all those who carried out charitable challenges for us be they: sponsored walks, sponsored non uniform days at school, cycle rides, the 3 peaks challenge, the 5km runs and all other fundraising activities however big or small.

Expenses and Costs Policy

The trustees have a robust expenses policy, and all significant costs have to be approved by the trustees. To the extent professional services and other costs need to be incurred for the good running of the charity, the trustees seek to use competitive individuals but ensuring high quality.

In circumstances where a trustee incurs an expense, this can only be re-paid following the approval of at least 1 other trustee all of whom are independent and not connected.

Consideration of major risks

The trustees have considered and continue to consider and review the key risks to which the charity is exposed.

The trustees believe the highest uncontrollable operational risk that the charity faces is that the incredible generosity of volunteers and supporters may become overwhelmed or exhausted by the sheer volume of need from those that we seek to support within the UK.

In addition to this 'normal' risk, following the Covid-19 crisis, many of our volunteers who had significantly more time and were working from home/furloughed are now back to work and have regular commitments. We have been lucky that those willing to volunteer has not dropped, there is a risk that with a reduction in volunteering hours offered, consideration may be needed to scaling down operations. To mitigate this risk, the trustees continue to seek additional volunteers and donors while demonstrating to existing volunteers and donors how essential and highly valued their contribution is and how it is reaching directly and immediately the people who need it the most.

A periodic review is also done on our key policies including safeguarding and the protection of the vulnerable and the trustees look to refresh their policies periodically based on prevailing best practice.

COVID-19

The trustees and core operating team took a robust approach to risk management during the COVID-19 crisis to ensure that our headquarters remained safe, in particular when we had individuals on site. We sought to maintain government guidelines at all times and significantly limited those who could access the building.

All precautions were taken when providing items to our volunteers to pack and similar precautions were taken when distributing items on the street and with partner charities.

We sought to ensure safety at every turn and to the extent we had volunteers who tested positive, we followed appropriate guidance.

HOH Charitable Trust

Trustees' Annual Report

Period ended 31 January 2022

Financial Review

During the year under review the charity showed a surplus of £22,652. As at the balance sheet date the charity held funds of £22,652. As at the balance sheet date, the charity has accounted/received the sum of £82,023 and spent £59,371 in furthering the objects of the charity.

The trustees consider the state of the charity's affairs to be satisfactory.

Reserves Policy

HoH's policy is that informal reserves are to be held at all times to ensure that the charity can operate at a minimum level at all times.

At year end, the charity holds informal unrestricted reserves as at 31 January 2022 in its bank account of £49,056 (with c.£31,440 committed to the February 2022 homeless campaign and other immediate costs (which were spent in that period)) as of that date with no exceptional known potential liabilities.

The charity policy on accumulating any financial reserves are that these are actively maintained only to meet known or predictable future financial obligations for supplementing donations of goods to operate street and charity partner distributions, the purchase of charitable items in advance at favourable rates, expenditure to further charitable growth, and also for rent, insurances, rates and utilities, vehicle maintenance and statutory fees.

HoH attempts to maintain funds to cover such foreseen and unforeseen expenses for up to three months in advance.

Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the

HOH Charitable Trust

Trustees' Annual Report

Period ended 31 January 2022

charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report was approved on 28 November 2022 and signed on behalf of the board of trustees by:



Riyaz Husein Dhalla
Trustee

HOH Charitable Trust

Independent Examiner's Report to the Trustees of HOH Charitable Trust

Period ended 31 January 2022

I report to the trustees on my examination of the financial statements of HOH Charitable Trust ('the charity') for the period ended 31 January 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

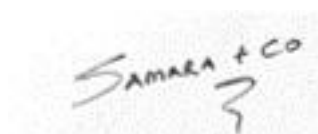
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.



Independent Examiner

511 Kenton Lane
Harrow
Middlesex
HA3 JW

HOH Charitable Trust

Statement of Financial Activities

Period ended 31 January 2022

		2022	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations	4	82,023	82,023
Total income		<u>82,023</u>	<u>82,023</u>
Expenditure			
Expenditure on charitable activities	5,6	59,371	59,371
Total expenditure		<u>59,371</u>	<u>59,371</u>
Net income and net movement in funds		<u>22,652</u>	<u>22,652</u>
Reconciliation of funds			
Total funds brought forward		—	—
Total funds carried forward		<u>22,652</u>	<u>22,652</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 17 form part of these financial statements.

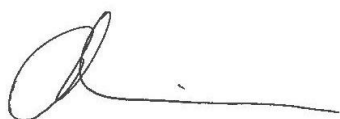
HOH Charitable Trust

Statement of Financial Position

31 January 2022

	Note	2022 £
Current assets		
Debtors	9	5,036
Cash at bank and in hand		<u>49,056</u>
		54,092
Creditors: amounts falling due within one year	10	<u>31,440</u>
Net current assets		<u>22,652</u>
Total assets less current liabilities		<u>22,652</u>
Net assets		<u><u>22,652</u></u>
Funds of the charity		
Unrestricted funds		<u>22,652</u>
Total charity funds	12	<u><u>22,652</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 28 November 2022, and are signed on behalf of the board by:



Riyaz Husein Dhalla - Trustee

The notes on pages 14 to 17 form part of these financial statements.

HOH Charitable Trust

Statement of Cash Flows

Period ended 31 January 2022

	2022
	£
Cash flows from operating activities	
Net income	22,652
<i>Adjustments for:</i>	
Government grant income	(5,036)
Accrued expenses	31,440
<i>Changes in:</i>	
Trade and other debtors	(5,036)
Cash generated from operations	<u>44,020</u>
Net cash from operating activities	<u>44,020</u>
Cash flows from financing activities	
Government grant income	<u>5,036</u>
Net cash from financing activities	<u>5,036</u>
Net increase in cash and cash equivalents	49,056
Cash and cash equivalents at beginning of period	<u>—</u>
Cash and cash equivalents at end of period	<u><u>49,056</u></u>

The notes on pages 14 to 17 form part of these financial statements.

HOH Charitable Trust

Notes to the Financial Statements

Period ended 31 January 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 250 Lower High Street, Watford, WD17 2DB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

HOH Charitable Trust

Notes to the Financial Statements *(continued)*

Period ended 31 January 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

HOH Charitable Trust

Notes to the Financial Statements *(continued)*

Period ended 31 January 2022

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Donations

	Unrestricted Funds £	Total Funds 2022 £
Donations		
Donations	72,687	72,687
Rental Income	4,300	4,300
Grants		
Gift Aid	5,036	5,036
	<u>82,023</u>	<u>82,023</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £
Charitable Activity	48,117	48,117
Support costs	11,254	11,254
	<u>59,371</u>	<u>59,371</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £
Charitable Activity	48,117	–	48,117
Governance costs	–	11,254	11,254
	<u>48,117</u>	<u>11,254</u>	<u>59,371</u>

7. Staff costs

The total staff costs and employee benefits for the reporting period was NIL

The average head count of employees during the period was Nil.

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

HOH Charitable Trust

Notes to the Financial Statements *(continued)*

Period ended 31 January 2022

8. Trustee remuneration and expenses

During the year, no Trustees received any remuneration.
During the year, no Trustees received any benefits in kind.
During the year, no Trustees received any reimbursement of expenses.

9. Debtors

	2022
	£
Other debtors	5,036

10. Creditors: amounts falling due within one year

	2022
	£
Accruals and deferred income	31,440

11. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022
	£
Recognised in income from donations and legacies:	
Government grants income	5,036

12. Analysis of charitable funds

Unrestricted funds

	At			At
	1 February 2			31 January 2
	021	Income	Expenditure	022
	£	£	£	£
General funds	–	82,023	(59,371)	22,652