

CHARITY REGISTRATION NUMBER: 1193599

HOH Charitable Trust
Unaudited Financial Statements
31 January 2023

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

HOH Charitable Trust

Financial Statements

Year ended 31 January 2023

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HOH Charitable Trust

Trustees' Annual Report

Year ended 31 January 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2023.

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	
Mr R Dhalla	
Mr K Alibai	(Appointed 5 December 2022)
Mr K Merali	(Resigned 5 December 2022)

Independent examiner	Samara & Co 511 Kenton Lane Harrow Middlesex HA3 JW
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The name of the charity is HoH Charitable Trust also known informally as Hand on Heart or HoH. Its charity registration number is 1193599.

The address that the charity operates from is 250 Lower High Street, Watford, WD17 2DB.

The names of all those who were the charity's trustees on the date this report was approved or who served as a trustee in the reporting period were as stated above.

HOH Charitable Trust

Trustees' Annual Report

Year ended 31 January 2023

The trustees present the annual report together with the financial statements and independent examiner's report of the charity for the year ended 31 January 2023.

Message from the Chair of the Board of Trustees

I am extremely proud to present our second set of accounts for HoH Charitable Trust. The charity has continued to act as a hub for the promotion of volunteering and community action throughout the UK supporting the most vulnerable and needy in our society with key basic needs and essentials.

We have continued to build in this year a nationwide community and family of volunteers inspired to help those more vulnerable to themselves in the UK. We are grateful to the over 400 volunteers aged between 3 months – 90 years who have supported us in a number of ways. This includes supporting us: at our premises, packing items at home, transport and logistics, sourcing items, countless nights of strategising and advising the trustees, distribution on the streets and with partner charities and all those involved in fundraising.

We would also like to thank a number of our charity partners and advisors who have allowed us to flourish as a charity. Beta Charitable Trust has been our key strategic partner without whose support it is unlikely we would have been able to have made the impact we have in our first year. The grants we have received from them and all other grant providers have been invaluable. We thank all those who have provided us with strategic support throughout the year and in particular our core group who have given up time and their expertise.

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. There are too many to name but we are proud of the relationships we have forged and the hospitality you have provided us with as we work together over the year. Special thanks to the community of Watford who have continued to make us welcome and have provided support in many ways.

During the course of the year, HoH has run 5 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 6,800 packs to the homeless in over 30 locations around the country. We really have become a national charity over the year and wish to continue our growth especially in a year where the cost of living crisis has hit so many so harshly.

In addition to the homeless campaign, we have seen an increase in rise of need by school children. Discussions with educational charities and schools showed that many school children were starting school without the basic items needed to support their learning. The costs to families have increased on many fronts and we are proud to have been able to support in a small way. We leveraged our experience learning from our experience last year and created a back to school pack that was age appropriate for primary and secondary students and worked with local schools to distribute over 1,000 packs.

In total this year we provided over 7,800 packs as well blankets, sleeping bags, shower jackets, hot water bottles and school backpacks and gifts to children.

We have also run a specific targeted campaign to provide children in hospitals with small gifts during the December holiday period.

HOH Charitable Trust

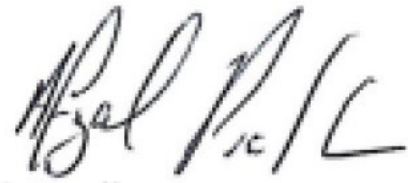
Trustees' Annual Report

Year ended 31 January 2023

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. We are hoping to increase the services we provide by starting hair cutting services, working with corporate partners to increase our scope and working with our partner charities as we look to provide long term solutions to the rough sleeping crisis.

Finally, I would like to thank all those that have supported us in any way during our growth and in particular the core HoH management team and my fellow trustees for their support.

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

A handwritten signature in black ink, appearing to read 'Afzal Pradhan'.

Afzal Pradhan BEM – Chairman

17 November 2023

HOH Charitable Trust

Trustees' Annual Report

Year ended 31 January 2023

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 have to 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.

HOH Charitable Trust

Trustees' Annual Report

Year ended 31 January 2023

From the last accounting period until the end of the year, HoH ran 5 key campaigns. These are summarised below by way of background and to showcase our growth:

2022 February Winter Spring Homeless Campaign

- 1,100 essential packs provided to the homeless
- 14 items per pack
- 7 outreach drives
- 8 local area distributions

2022 April Spring Homeless Campaign

- 1,700 essential packs provided to the homeless
- Partnering with 23 other charities
- 14 items per pack including seasonal shower jackets
- 50 families, 3 schools, a care home and a senior citizens group all volunteering
- Easter eggs, cupcakes and Eid cards distributed (with personalised messages)
- 14 outreach drives
- 12 local area distributions

2022 June Summer Homeless Campaign

- 1,000 essential packs provided to the homeless
- Partnering with 11 other charities
- 14 items per pack including seasonal SPF and sun hats
- 35 families, 3 schools, a care home and a senior citizens group all volunteering
- 13 outreach drives

2022 August Back to School Campaign

- 1,000 stationary and school equipment backpacks provided to students (primary and secondary)
- 20-24 items per pack including USB reading lights, scientific calculators and stationery
- 25 families volunteering
- Working with 6 partner organisations
- Distributions to over 15 schools
- 100 packs prepared and distributed in Kenya via SUP-Kenya

2022 November Homeless Campaign

- 2,000 essential packs provided to the homeless
- 15 items per pack
- Sleeping bags, blankets and hot water bottles also distributed
- 60 families, 3 schools, 2 care homes all volunteering.
- Working with 30 partner organisations

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).

HOH Charitable Trust

Trustees' Annual Report

Year ended 31 January 2023

Fundraising

As a new charity and one seeking to raise funds in an environment where there is a cost of living crises, 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. Grants, donations and in-kind items have ranged from significant donations towards our core costs and specific projects, programme costs, provision of stock in kind 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, a charity iftar, an experience homelessness challenge as well as 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.

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, many of our volunteers are faced with competing challenges on their time. 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.

We also have a significant risk that we have been kindly provided premises to work out of. When this arrangement concludes, we will have to find alternative premises which come with significant expenses over and beyond what we have incurred in the last 2 years.

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.

HOH Charitable Trust

Trustees' Annual Report

Year ended 31 January 2023

Financial Review

During the year under review the charity showed a surplus of £44,824. As at the balance sheet date the charity held funds of £67,476. As at the balance sheet date, the charity has received the sum of £318,063 (2022 - £82,023) and spent £273,239 (2022 - £59,371) in furthering the objects of the charity.

The details between restricted and unrestricted funds are given in note 12. 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 2023 in its bank account of £41,296 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 expenses, in particular campaign costs and the possibility of increased property costs, for up to three to six months in advance.

The income in 2023 above includes services donated as building space.

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

HOH Charitable Trust

Trustees' Annual Report

Year ended 31 January 2023

2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees 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.

Approved by the Board of Trustees and signed on its behalf by:



Riyaz Husein Dhalla
Trustee
17 November 2023

HOH Charitable Trust

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

Year ended 31 January 2023

I report to the trustees on my examination of the financial statements of HOH Charitable Trust ('the charity') for the year ended 31 January 2023.

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.

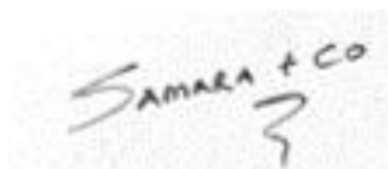
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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.



Samara & Co
511 Kenton Lane
Harrow
Middlesex
HA3 JW

HOH Charitable Trust

Statement of Financial Activities

Year ended 31 January 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	302,563	15,500	318,063	82,023
Total income		<u>302,563</u>	<u>15,500</u>	<u>318,063</u>	<u>82,023</u>
Expenditure					
Expenditure on charitable activities	5,6	273,239	—	273,239	59,371
Total expenditure		<u>273,239</u>	<u>—</u>	<u>273,239</u>	<u>59,371</u>
Net income and net movement in funds		<u>29,324</u>	<u>15,500</u>	<u>44,824</u>	<u>22,652</u>
Reconciliation of funds					
Total funds brought forward		22,652	—	22,652	—
Total funds carried forward		<u>51,976</u>	<u>15,500</u>	<u>67,476</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 13 to 18 form part of these financial statements.

HOH Charitable Trust

Statement of Financial Position

31 January 2023

	Note	2023 £	2022 £
Current assets			
Debtors	9	12,180	5,036
Cash at bank and in hand		56,796	49,056
		<u>68,976</u>	<u>54,092</u>
Creditors: amounts falling due within one year	10	1,500	31,440
Net current assets		<u>67,476</u>	<u>22,652</u>
Total assets less current liabilities		<u>67,476</u>	<u>22,652</u>
Net assets		<u>67,476</u>	<u>22,652</u>
Funds of the charity			
Restricted funds		15,500	–
Unrestricted funds		51,976	22,652
Total charity funds	12	<u>67,476</u>	<u>22,652</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 November 2023, and are signed on behalf of the board by:



Riyaz Husein Dhalla
Trustee

The notes on pages 13 to 18 form part of these financial statements.

HOH Charitable Trust

Statement of Cash Flows

Year ended 31 January 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	44,824	22,652
<i>Adjustments for:</i>		
Government grant income	(3,294)	(5,036)
Accrued (income)/expenses	(29,940)	31,440
<i>Changes in:</i>		
Trade and other debtors	(7,144)	(5,036)
Cash generated from operations	<u>4,446</u>	<u>44,020</u>
Net cash from operating activities	<u>4,446</u>	<u>44,020</u>
Cash flows from financing activities		
Government grant income	3,294	5,036
Net cash from financing activities	<u>3,294</u>	<u>5,036</u>
Net increase in cash and cash equivalents	7,740	49,056
Cash and cash equivalents at beginning of year	<u>49,056</u>	<u>—</u>
Cash and cash equivalents at end of year	<u>56,796</u>	<u>49,056</u>

The notes on pages 13 to 18 form part of these financial statements.

HOH Charitable Trust

Notes to the Financial Statements

Year ended 31 January 2023

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)*

Year ended 31 January 2023

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)*

Year ended 31 January 2023

3. Accounting policies *(continued)*

Government grants *(continued)*

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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

HOH Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	221,269	15,500	236,769
Rental Income	78,000	—	78,000
Grants			
Government grant income	3,294	—	3,294
	<u>302,563</u>	<u>15,500</u>	<u>318,063</u>

The income in 2023 above includes services donated as building space.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	72,687	—	72,687
Rental Income	4,300	—	4,300
Grants			
Government grant income	5,036	—	5,036
	<u>82,023</u>	<u>—</u>	<u>82,023</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable Activity	169,347	169,347	48,117	48,117
Support costs	103,892	103,892	11,254	11,254
	<u>273,239</u>	<u>273,239</u>	<u>59,371</u>	<u>59,371</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable Activity	169,347	—	169,347	48,117
Governance costs	—	103,892	103,892	11,254
	<u>169,347</u>	<u>103,892</u>	<u>273,239</u>	<u>59,371</u>

HOH Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

7. Staff costs

The total staff costs and employee benefits for the reporting period was NIL (2022 – NIL)

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Included in the Governance cost is Consultancy fees paid to Mrs A Pradhan, connected to Mr A Pradhan. These expenses were discussed, under the guidelines of Conflict of Interest policy, approved by Trustees and has been minuted.

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

	2023	2022
	£	£
Trade debtors	3,850	–
Other debtors	8,330	5,036
	<u>12,180</u>	<u>5,036</u>

10. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>1,500</u>	<u>31,440</u>

11. Government grants

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

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>3,294</u>	<u>5,036</u>

HOH Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

12. Analysis of charitable funds

Unrestricted funds

	At 1 February 2 022	Income	Expenditure	At 31 January 2 023
	£	£	£	£
General funds	<u>22,652</u>	<u>302,563</u>	<u>(273,239)</u>	<u>51,976</u>

Unrestricted funds

	At 1 February 2 021	Income	Expenditure	At 31 January 2 022
	£	£	£	£
General funds	<u>-</u>	<u>82,023</u>	<u>(59,371)</u>	<u>22,652</u>

Restricted funds

	At 1 February 2 022	Income	Expenditure	At 31 January 2 023
	£	£	£	£
Restricted Fund	<u>-</u>	<u>15,500</u>	<u>-</u>	<u>15,500</u>

Restricted funds

	At 1 February 2 021	Income	Expenditure	At 31 January 2 022
	£	£	£	£
Restricted Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>