

ASIAN FOUNDATION FOR HELP

England & Wales · Charity number 289648

Details

Status Registered

Legal form Other

Registered 1984-07-19

Register [View on the Charity Commission register](#)

Contact

Address 38 The Highlands
Edgware
Middlesex
HA8 5HL

Phone 02088384900

Email info@asianfoundation.org.uk

Website www.asianfoundation.org.uk

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSE WITHOUT DEROGATION FROM GENERALITY OF THE FOREGOING TO THE CARE SERVICE AND MAINTENANCE OF THE SICK NEEDY AGED INFIRM MENTALLY AND FOR PHYSICALLY HANDICAPPED.

Activities: The charity, raises funds to be used for various good causes, including for the blind, elderly, sick and underprivileged people. It has helped various medical centres and educational bodies and run a Food for Life Programme as well as a cow protection scheme. Overall, apart from the above, over 85 Eye camps were carried out during the year and 4 Ambulances were donated during the year.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Animals, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Ghana
- India
- Kenya
- Sri Lanka
- Tanzania
- Uganda
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£206,372	£236,499	-	-
2023-12-31	£166,459	£156,656	-	-
2022-12-31	£102,593	£153,137	-	-
2021-12-31	£133,834	£162,751	-	-
2020-12-31	£112,068	£139,969	-	-

Trustees

Name	Role	Appointed
HITESH POPAT	Chair	
ANITA RUPARELIA		
Bharat Kotak		2017-07-22
GOVIND PATEL		2012-10-22
KETAN MEHTA		2012-03-19
NARENDRA KOTECHA		2012-10-22
PRIYA PURRYAG		2017-07-22
VINOD KOTECHA		

ASIAN FOUNDATION FOR HELP

England & Wales - Charity number 289648

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Asian Foundation for Help

Preston Accountants Limited.
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

The trustees are pleased to present their report for the year ended 31 December 2024 for the charity, Asian Foundation For Help with Charity Number 289648.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity raises funds to be used for various good causes, including for the blind, elderly, sick and underprivileged people, in all parts of the world where there is a great need for resources and financial support.

The Charity holds special events by way of Kathas and Bhajans throughout the year to help raise funds for these good causes.

Public benefit

The Charity help raise funds for eye camps, cow protection, child education, food for the homeless and hospital equipments, to name but a few good causes, for people living in areas where there is a great need for resources and financial support.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees taking part in special events to raise funds for existing and new charitable causes.

The Charity has held Kathas and Bhajans to help raise funds for eye camps, cow protection, child education, food for the homeless and hospital equipment, to name but a few good causes, for people living in areas where there is a great need for resources and financial support.

FINANCIAL REVIEW

Financial position

The charity regularly hold meetings to discuss the accounts, new and existing donation requests and to discuss future fund raising events. The charity has worked hard this year in raising funds and the costs have been well managed over this period.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds so that it can offer a faster response to new and existing charitable causes, with a minimum reserve for organising and setup costs. Special events are organised throughout the year to raise funds for new and existing causes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the Charity and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have made no risk related investments. A formal review is undertaken regularly to ensure that all surplus funds are invested in bank and building society accounts at best rates of interest.

Asian Foundation for Help

Trustees' Report
for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

289648

Principal address

38 The Highlands
Edgware
Middlesex
HA8 5HL

Trustees

V Kotecha
N Kotecha
G Patel
Ms A Ruparelia
K Mehta
B Kotak
Mrs P Purryag
H Papat

Independent Examiner

Murtaza Visram
Preston Accountants Limited.
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

Approved by order of the board of trustees on 15 October 2025 and signed on its behalf by:

K Mehta - Trustee

Independent Examiner's Report to the Trustees of
Asian Foundation for Help

Independent examiner's report to the trustees of Asian Foundation for Help

I report to the charity trustees on my examination of the accounts of Asian Foundation for Help (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Murtaza Visram

Preston Accountants Limited.
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

15 October 2025

Asian Foundation for Help

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	122,079	445,078	567,157	303,007
Investment income	3	-	-	-	5,875
Other income		84	-	84	-
Total		<u>122,163</u>	<u>445,078</u>	<u>567,241</u>	<u>308,882</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		-	-	-	17,688
		-	-	-	17,688
Charitable activities					
For Generating Voluntary Income National and International Donation	4	2,562	-	2,562	2,156
		215,429	445,078	660,507	264,377
Other		1,332	-	1,332	1,512
Total		<u>219,323</u>	<u>445,078</u>	<u>664,401</u>	<u>285,733</u>
NET INCOME/(EXPENDITURE)		(97,160)	-	(97,160)	23,149
RECONCILIATION OF FUNDS					
Total funds brought forward		314,713	-	314,713	291,564
TOTAL FUNDS CARRIED FORWARD		<u><u>217,553</u></u>	<u><u>-</u></u>	<u><u>217,553</u></u>	<u><u>314,713</u></u>

The notes form part of these financial statements

Asian Foundation for Help

Statement of Financial Position

31 December 2024

	Notes	31.12.24 £	31.12.23 £
CURRENT ASSETS			
Debtors	8	52,442	52,442
Cash at bank		166,407	263,567
		<u>218,849</u>	<u>316,009</u>
CREDITORS			
Amounts falling due within one year	9	(1,296)	(1,296)
		<u>217,553</u>	<u>314,713</u>
NET CURRENT ASSETS			
		<u>217,553</u>	<u>314,713</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		217,553	314,713
NET ASSETS		<u>217,553</u>	<u>314,713</u>
FUNDS	11		
Unrestricted funds		217,553	314,713
TOTAL FUNDS		<u>217,553</u>	<u>314,713</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 October 2025 and were signed on its behalf by:

K Mehta - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Donations	122,079	84,209	206,288	142,362
Gift aid	-	-	-	18,222
Donation - Restricted	-	360,869	360,869	142,423
	<u>122,079</u>	<u>445,078</u>	<u>567,157</u>	<u>303,007</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Deposit account interest	-	-	-	5,875
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,875</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
For Generating Voluntary Income National and International Donation	2,562	-	2,562
	<u>643,331</u>	<u>17,176</u>	<u>660,507</u>
	<u>645,893</u>	<u>17,176</u>	<u>663,069</u>

5. SUPPORT COSTS

	Other £	Other 2 £	Totals £
National and International Donation			
	<u>2,197</u>	<u>14,979</u>	<u>17,176</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2024 and 31 December 2024	6,846
DEPRECIATION	
At 1 January 2024 and 31 December 2024	6,846
NET BOOK VALUE	
At 31 December 2024	-
At 31 December 2023	-

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other debtors	52,442	52,442

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other creditors	1,296	1,296

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
Current assets	218,849	-	218,849	316,009
Current liabilities	(1,296)	-	(1,296)	(1,296)
	<u>217,553</u>	<u>-</u>	<u>217,553</u>	<u>314,713</u>

11. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	314,713	(97,160)	217,553
TOTAL FUNDS	<u>314,713</u>	<u>(97,160)</u>	<u>217,553</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,163	(219,323)	(97,160)
Restricted funds			
Restricted Fund	445,078	(445,078)	-
TOTAL FUNDS	<u>567,241</u>	<u>(664,401)</u>	<u>(97,160)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	245,103	69,610	314,713
Restricted funds			
Restricted Fund	46,461	(46,461)	-
TOTAL FUNDS	<u>291,564</u>	<u>23,149</u>	<u>314,713</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,578	(138,968)	69,610
Restricted funds			
Restricted Fund	100,304	(146,765)	(46,461)
TOTAL FUNDS	<u>308,882</u>	<u>(285,733)</u>	<u>23,149</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

13. FUND STRUCTURE

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations is recognised on receipt or accrued as income as soon as practical and prudent to do so.

Income from charitable activities include fees receivable from donors and is credited in the same year as the relevant income.

All expenditure is accounted for on an accrual basis and is reported as part of the expenditure to which it relates: Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable activities include all costs that are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others on an estimated usage basis.

14. INDEPENDENT EXAMINER'S REMUNERATION

	2024	2023
	£	£
Examination of the financial statements	<u>1,080</u>	<u>1,080</u>

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	206,288	142,362
Gift aid	-	18,222
Donation - Restricted	360,869	142,423
	<hr/>	<hr/>
	567,157	303,007
Investment income		
Deposit account interest	-	5,875
Other income		
Other Income	84	-
	<hr/>	<hr/>
Total incoming resources	567,241	308,882
EXPENDITURE		
Charitable activities		
Donations made	215,429	135,300
Donations made - Restricted	427,902	129,077
Postage and stationery	608	-
Advertising	300	-
Sundry expenses	390	131
Bank charges	1,264	2,025
	<hr/>	<hr/>
	645,893	266,533
Other		
Accountancy fee	1,296	1,296
Website Expenses	36	216
	<hr/>	<hr/>
	1,332	1,512
Support costs		
Other		
Hall hire	2,197	17,688
Other 2		
Fundraising Cost	14,979	-
	<hr/>	<hr/>
Total resources expended	664,401	285,733
	<hr/>	<hr/>
Net (expenditure)/income	(97,160)	23,149
	<hr/> <hr/>	<hr/> <hr/>

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for the Year Ended 31 December 2024

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ASIAN FOUNDATION FOR HELP

England & Wales - Charity number 289648

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Asian Foundation for Help

Preston Accountants Limited.
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Asian Foundation for Help

Contents of the Financial Statements
for the Year Ended 31 December 2023

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The trustees are pleased to present their report for the year ended 31 December 2023 for the charity, Asian Foundation For Help with Charity Number 289648.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity raises funds to be used for various good causes, including for the blind, elderly, sick and underprivileged people, in all parts of the world where there is a great need for resources and financial support.

The Charity holds special events by way of Kathas and Bhajans throughout the year to help raise funds for these good causes.

Public benefit

The Charity help raise funds for eye camps, cow protection, child education, food for the homeless and hospital equipments, to name but a few good causes, for people living in areas where there is a great need for resources and financial support.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees taking part in special events to raise funds for existing and new charitable causes.

The Charity has held Kathas and Bhajans to help raise funds for eye camps, cow protection, child education, food for the homeless and hospital equipment, to name but a few good causes, for people living in areas where there is a great need for resources and financial support.

FINANCIAL REVIEW

Financial position

The charity regularly hold meetings to discuss the accounts, new and existing donation requests and to discuss future fund raising events. The charity has worked hard this year in raising funds and the costs have been well managed over this period.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds so that it can offer a faster response to new and existing charitable causes, with a minimum reserve for organising and setup costs. Special events are organised throughout the year to raise funds for new and existing causes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the Charity and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have made no risk related investments. A formal review is undertaken regularly to ensure that all surplus funds are invested in bank and building society accounts at best rates of interest.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

289648

Principal address

38 The Highlands
Edgware
Middlesex
HA8 5HL

Trustees

V Kotecha
N Kotecha
G Patel
Ms A Ruparelia
K Mehta
B Kotak
Mrs P Purryag
H Papat

Independent Examiner

Murtaza Visram
Preston Accountants Limited.
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

Approved by order of the board of trustees on 24 September 2024 and signed on its behalf by:

G Patel - Trustee

Independent Examiner's Report to the Trustees of
Asian Foundation for Help

Independent examiner's report to the trustees of Asian Foundation for Help

I report to the charity trustees on my examination of the accounts of Asian Foundation for Help (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Murtaza Visram

Preston Accountants Limited.
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

24 September 2024

Asian Foundation for Help

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	202,703	100,304	303,007	229,342
Investment income	3	5,875	-	5,875	33
Total		<u>208,578</u>	<u>100,304</u>	<u>308,882</u>	<u>229,375</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	4	-	17,688	17,688	6,455
		-	17,688	17,688	6,455
Charitable activities					
For Generating Voluntary Income National and International Donation	5	2,156	-	2,156	1,594
		135,300	129,077	264,377	223,832
Other		1,512	-	1,512	3,142
Total		<u>138,968</u>	<u>146,765</u>	<u>285,733</u>	<u>235,023</u>
NET INCOME/(EXPENDITURE)		69,610	(46,461)	23,149	(5,648)
RECONCILIATION OF FUNDS					
Total funds brought forward		245,103	46,461	291,564	297,212
TOTAL FUNDS CARRIED FORWARD		<u>314,713</u>	<u>-</u>	<u>314,713</u>	<u>291,564</u>

The notes form part of these financial statements

Asian Foundation for Help

Statement of Financial Position

31 December 2023

	Notes	31.12.23 £	31.12.22 £
CURRENT ASSETS			
Debtors	9	52,442	34,221
Cash at bank		263,567	258,639
		<u>316,009</u>	<u>292,860</u>
CREDITORS			
Amounts falling due within one year	10	(1,296)	(1,296)
		<u>314,713</u>	<u>291,564</u>
NET CURRENT ASSETS			
		<u>314,713</u>	<u>291,564</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>314,713</u>	<u>291,564</u>
NET ASSETS		<u>314,713</u>	<u>291,564</u>
FUNDS	12		
Unrestricted funds		314,713	245,103
Restricted funds		-	46,461
		<u>314,713</u>	<u>291,564</u>
TOTAL FUNDS		<u>314,713</u>	<u>291,564</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2024 and were signed on its behalf by:

G Patel - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
Donations	184,481	(42,119)	142,362	63,833
Gift aid	18,222	-	18,222	38,727
Donation - Restricted	-	142,423	142,423	126,782
	<u>202,703</u>	<u>100,304</u>	<u>303,007</u>	<u>229,342</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
Deposit account interest	<u>5,875</u>	<u>-</u>	<u>5,875</u>	<u>33</u>

4. RAISING DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
Support costs	<u>-</u>	<u>17,688</u>	<u>17,688</u>	<u>6,455</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
For Generating Voluntary Income National and International Donation	2,156
	<u>264,377</u>
	<u>266,533</u>

6. SUPPORT COSTS

	Other £
Raising donations and legacies	17,688
	<u>17,688</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2023 and 31 December 2023	6,846
	<u>6,846</u>
DEPRECIATION	
At 1 January 2023 and 31 December 2023	6,846
	<u>6,846</u>
NET BOOK VALUE	
At 31 December 2023	-
	<u>-</u>
At 31 December 2022	-
	<u>-</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	52,442	34,221
	<u>52,442</u>	<u>34,221</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	1,296	1,296
	<u>1,296</u>	<u>1,296</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
Current assets	316,009	-	316,009	292,860
Current liabilities	(1,296)	-	(1,296)	(1,296)
	<u>314,713</u>	<u>-</u>	<u>314,713</u>	<u>291,564</u>

12. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	245,103	69,610	314,713
Restricted funds			
Restricted Fund	46,461	(46,461)	-
TOTAL FUNDS	<u>291,564</u>	<u>23,149</u>	<u>314,713</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,578	(138,968)	69,610
Restricted funds			
Restricted Fund	100,304	(146,765)	(46,461)
TOTAL FUNDS	<u>308,882</u>	<u>(285,733)</u>	<u>23,149</u>

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	295,647	(50,544)	245,103
Restricted funds			
Restricted Fund	1,565	44,896	46,461
TOTAL FUNDS	<u>297,212</u>	<u>(5,648)</u>	<u>291,564</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,593	(153,137)	(50,544)
Restricted funds			
Restricted Fund	126,782	(81,886)	44,896
TOTAL FUNDS	<u>229,375</u>	<u>(235,023)</u>	<u>(5,648)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

14. FUND STRUCTURE

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations is recognised on receipt or accrued as income as soon as practical and prudent to do so.

Income from charitable activities include fees receivable from donors and is credited in the same year as the relevant income.

All expenditure is accounted for on an accrual basis and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable activities include all costs that are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others on an estimated usage basis.

15. INDEPENDENT EXAMINER'S REMUNERATION

	2023	2022
	£	£
Examination of the financial statements	<u>1,080</u>	<u>1,080</u>

Asian Foundation for Help

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	142,362	63,833
Gift aid	18,222	38,727
Donation - Restricted	142,423	126,782
	<hr/>	<hr/>
	303,007	229,342
Investment income		
Deposit account interest	5,875	33
	<hr/>	<hr/>
Total incoming resources	308,882	229,375
EXPENDITURE		
Charitable activities		
Donations made	135,300	141,946
Donations made - Restricted	129,077	81,886
Postage and stationery	-	744
Sundry expenses	131	50
Bank charges	2,025	800
	<hr/>	<hr/>
	266,533	225,426
Other		
Accountancy fee	1,296	1,296
Website Expenses	216	-
Printing	-	1,846
	<hr/>	<hr/>
	1,512	3,142
Support costs		
Other		
Hall hire	17,688	6,250
Fixtures and fittings	-	205
	<hr/>	<hr/>
	17,688	6,455
Total resources expended	<hr/>	<hr/>
	285,733	235,023
Net income/(expenditure)	<hr/>	<hr/>
	23,149	(5,648)

This page does not form part of the statutory financial statements

ASIAN FOUNDATION FOR HELP

England & Wales - Charity number 289648

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Asian Foundation for Help

Preston Accountants Limited
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

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for the Year Ended 31 December 2022

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Asian Foundation for Help

Trustees' Report for the Year Ended 31 December 2022

The trustees are pleased to present their report for the year ended 31 December 2020 for the charity, Asian Foundation For Help with Charity Number 289648.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity raises funds to be used for various good causes, including for the blind, elderly, sick and underprivileged people, in all parts of the world where there is a great need for resources and financial support.

The Charity holds special events by way of Kathas and Bhajans throughout the year to help raise funds for these good causes.

Public benefit

The Charity help raise funds for eye camps, cow protection, child education, food for the homeless and hospital equipments, to name but a few good causes, for people living in areas where there is a great need for resources and financial support.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees taking part in special events to raise funds for existing and new charitable causes.

The Charity has held Kathas and Bhajans to help raise funds for eye camps, cow protection, child education, food for the homeless and hospital equipment, to name but a few good causes, for people living in areas where there is a great need for resources and financial support.

FINANCIAL REVIEW

Financial position

The charity regularly hold meetings to discuss the accounts, new and existing donation requests and to discuss future fund raising events. The charity has worked hard this year in raising funds and the costs have been well managed over this period.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds so that it can offer a faster response to new and existing charitable causes, with a minimum reserve for organising and setup costs. Special events are organised throughout the year to raise funds for new and existing causes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the Charity and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have made no risk related investments. A formal review is undertaken regularly to ensure that all surplus funds are invested in bank and building society accounts at best rates of interest.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

289648

Principal address

38 The Highlands
Edgware
Middlesex
HA8 5HL

Trustees

V Kotecha
N Kotecha
G Patel
Ms A Ruparelia
K Mehta
B Kotak
Mrs P Purryag
H Papat

Independent Examiner

Murtaza Visram
Preston Accountants Limited
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

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

.....
G Patel - Trustee

Independent examiner's report to the trustees of Asian Foundation for Help

I report to the charity trustees on my examination of the accounts of Asian Foundation for Help (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Murtaza Visram

Preston Accountants Limited
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

Date:

Asian Foundation for Help

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	102,560	126,782	229,342	133,789
Investment income	3	33	-	33	45
Total		<u>102,593</u>	<u>126,782</u>	<u>229,375</u>	<u>133,834</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	4	6,455	-	6,455	71
		<u>6,455</u>	<u>-</u>	<u>6,455</u>	<u>71</u>
Charitable activities					
For Generating Voluntary Income National and International Donation	5	1,594	-	1,594	541
		<u>141,946</u>	<u>81,886</u>	<u>223,832</u>	<u>160,843</u>
Other		3,142	-	3,142	1,296
Total		<u>153,137</u>	<u>81,886</u>	<u>235,023</u>	<u>162,751</u>
NET INCOME/(EXPENDITURE)		(50,544)	44,896	(5,648)	(28,917)
RECONCILIATION OF FUNDS					
Total funds brought forward		295,647	1,565	297,212	326,129
TOTAL FUNDS CARRIED FORWARD		<u>245,103</u>	<u>46,461</u>	<u>291,564</u>	<u>297,212</u>

The notes form part of these financial statements

Asian Foundation for Help

Statement of Financial Position

31 December 2022

	Notes	31.12.22 £	31.12.21 £
FIXED ASSETS			
Tangible assets	8	-	205
CURRENT ASSETS			
Debtors	9	34,221	22,424
Cash at bank		258,639	275,879
		<u>292,860</u>	<u>298,303</u>
CREDITORS			
Amounts falling due within one year	10	(1,296)	(1,296)
		<u>291,564</u>	<u>297,007</u>
NET CURRENT ASSETS			
		<u>291,564</u>	<u>297,212</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>291,564</u>	<u>297,212</u>
NET ASSETS			
		<u>291,564</u>	<u>297,212</u>
FUNDS	12		
Unrestricted funds		245,103	295,647
Restricted funds		46,461	1,565
		<u>291,564</u>	<u>297,212</u>
TOTAL FUNDS		<u>291,564</u>	<u>297,212</u>

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

.....
G Patel - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Donations	63,833	-	63,833	50,919
Gift aid	38,727	-	38,727	-
Donation - Restricted	-	126,782	126,782	82,870
	<u>102,560</u>	<u>126,782</u>	<u>229,342</u>	<u>133,789</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Deposit account interest	<u>33</u>	<u>-</u>	<u>33</u>	<u>45</u>

4. RAISING DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Support costs	<u>6,455</u>	<u>-</u>	<u>6,455</u>	<u>71</u>

5. CHARITABLE ACTIVITIES COSTS

		Direct Costs £
For Generating Voluntary Income National and International Donation		1,594
		<u>223,832</u>
		<u>225,426</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. SUPPORT COSTS

	Other £
Raising donations and legacies	6,455

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2022 and 31 December 2022	6,846
DEPRECIATION	
At 1 January 2022	6,641
Charge for year	205
At 31 December 2022	6,846
NET BOOK VALUE	
At 31 December 2022	-
At 31 December 2021	205

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other debtors	34,221	22,424

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other creditors	1,296	1,296
	<u>1,296</u>	<u>1,296</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
Fixed assets	-	-	-	205
Current assets	246,399	46,461	292,860	298,303
Current liabilities	(1,296)	-	(1,296)	(1,296)
	<u>245,103</u>	<u>46,461</u>	<u>291,564</u>	<u>297,212</u>

12. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	295,647	(50,544)	245,103
Restricted funds			
Restricted Fund	1,565	44,896	46,461
TOTAL FUNDS	<u>297,212</u>	<u>(5,648)</u>	<u>291,564</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,593	(153,137)	(50,544)
Restricted funds			
Restricted Fund	126,782	(81,886)	44,896
TOTAL FUNDS	<u>229,375</u>	<u>(235,023)</u>	<u>(5,648)</u>

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	296,665	(1,018)	295,647
Restricted funds			
Restricted Fund	29,464	(27,899)	1,565
TOTAL FUNDS	<u>326,129</u>	<u>(28,917)</u>	<u>297,212</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,964	(51,982)	(1,018)
Restricted funds			
Restricted Fund	82,870	(110,769)	(27,899)
TOTAL FUNDS	<u>133,834</u>	<u>(162,751)</u>	<u>(28,917)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

14. FUND STRUCTURE

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations is recognised on receipt or accrued as income as soon as practical and prudent to do so.

Income from charitable activities include fees receivable from donors and is credited in the same year as the relevant income.

All expenditure is accounted for on an accrual basis and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable activities include all costs that are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others on an estimated usage basis.

15. INDEPENDENT EXAMINER'S REMUNERATION

	2021	2022
	£	£
Examination of the financial statements	<u>1,080</u>	<u>1,080</u>

Asian Foundation for Help

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	63,833	50,919
Gift aid	38,727	-
Donation - Restricted	126,782	82,870
	<u>229,342</u>	<u>133,789</u>
Investment income		
Deposit account interest	33	45
	<u>229,375</u>	<u>133,834</u>
EXPENDITURE		
Charitable activities		
Donations made	141,946	50,074
Donations made - Restricted	81,886	110,769
Postage and stationery	744	-
Sundry expenses	50	-
Bank charges	800	541
	<u>225,426</u>	<u>161,384</u>
Other		
Accountancy fee	1,296	1,296
Printing	1,846	-
	<u>3,142</u>	<u>1,296</u>
Support costs		
Other		
Hall hire	6,250	-
Fixtures and fittings	205	71
	<u>6,455</u>	<u>71</u>
Total resources expended	<u>235,023</u>	<u>162,751</u>
Net expenditure	<u>(5,648)</u>	<u>(28,917)</u>

This page does not form part of the statutory financial statements

ASIAN FOUNDATION FOR HELP

England & Wales - Charity number 289648

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Asian Foundation for Help

Preston Accountants Limited
Chartered Certified Accountants
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for the Year Ended 31 December 2021

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The trustees are pleased to present their report for the year ended 31 December 2020 for the charity, Asian Foundation For Help with Charity Number 289648.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity raises funds to be used for various good causes, including for the blind, elderly, sick and underprivileged people, in all parts of the world where there is a great need for resources and financial support.

The Charity holds special events by way of Kathas and Bhajans throughout the year to help raise funds for these good causes.

Public benefit

The Charity help raise funds for eye camps, cow protection, child education, food for the homeless and hospital equipments, to name but a few good causes, for people living in areas where there is a great need for resources and financial support.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees taking part in special events to raise funds for existing and new charitable causes.

The Charity has held Kathas and Bhajans to help raise funds for eye camps, cow protection, child education, food for the homeless and hospital equipment, to name but a few good causes, for people living in areas where there is a great need for resources and financial support.

FINANCIAL REVIEW

Financial position

The charity regularly hold meetings to discuss the accounts, new and existing donation requests and to discuss future fund raising events. The charity has worked hard this year in raising funds and the costs have been well managed over this period.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds so that it can offer a faster response to new and existing charitable causes, with a minimum reserve for organising and setup costs. Special events are organised throughout the year to raise funds for new and existing causes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the Charity and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have made no risk related investments. A formal review is undertaken regularly to ensure that all surplus funds are invested in bank and building society accounts at best rates of interest.

Asian Foundation for Help

Trustees' Report

for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

289648

Principal address

38 The Highlands
Edgware
Middlesex
HA8 5HL

Trustees

V Kotecha
N Kotecha
G Patel
Ms A Ruparelia
K Mehta
B Kotak
Mrs P Purryag
H Papat

Independent Examiner

Murtaza Visram
FCCA
Preston Accountants Limited
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

Approved by order of the board of trustees on 21 September 2022 and signed on its behalf by:

G Patel - Trustee

Independent examiner's report to the trustees of Asian Foundation for Help

I report to the charity trustees on my examination of the accounts of Asian Foundation for Help (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Murtaza Visram
FCCA
Preston Accountants Limited
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

21 September 2022

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	133,789	-	133,789	111,991
Investment income	3	45	-	45	77
Total		<u>133,834</u>	<u>-</u>	<u>133,834</u>	<u>112,068</u>
EXPENDITURE ON					
Raising funds					
Other trading activities	4	71	-	71	95
		71	-	71	95
Charitable activities					
National and International Donation	5				
		161,384	-	161,384	138,578
Other		1,296	-	1,296	1,296
Total		<u>162,751</u>	<u>-</u>	<u>162,751</u>	<u>139,969</u>
NET INCOME/(EXPENDITURE)		(28,917)	-	(28,917)	(27,901)
RECONCILIATION OF FUNDS					
Total funds brought forward		284,671	41,458	326,129	354,030
TOTAL FUNDS CARRIED FORWARD		<u><u>255,754</u></u>	<u><u>41,458</u></u>	<u><u>297,212</u></u>	<u><u>326,129</u></u>

Statement of Financial Position
31 December 2021

	Notes	31.12.21 £	31.12.20 £
FIXED ASSETS			
Tangible assets	7	205	276
CURRENT ASSETS			
Debtors	8	22,424	22,424
Cash at bank		275,879	304,725
		<u>298,303</u>	<u>327,149</u>
CREDITORS			
Amounts falling due within one year	9	(1,296)	(1,296)
NET CURRENT ASSETS		<u>297,007</u>	<u>325,853</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		297,212	326,129
NET ASSETS		<u>297,212</u>	<u>326,129</u>
FUNDS	11		
Unrestricted funds		255,754	284,671
Restricted funds		41,458	41,458
TOTAL FUNDS		<u>297,212</u>	<u>326,129</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2022 and were signed on its behalf by:

G Patel - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**2. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Donations	50,919	-	50,919	48,078
Donation - Restricted	82,870	-	82,870	63,913
	<u>133,789</u>	<u>-</u>	<u>133,789</u>	<u>111,991</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Deposit account interest	45	-	45	77
	<u>45</u>	<u>-</u>	<u>45</u>	<u>77</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Depreciation	71	-	71	95
	<u>71</u>	<u>-</u>	<u>71</u>	<u>95</u>

5. CHARITABLE ACTIVITIES COSTS

		Direct Costs £
National and International Donation		
		<u>161,384</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2021 and 31 December 2021	6,846
DEPRECIATION	
At 1 January 2021	6,570
Charge for year	71
At 31 December 2021	6,641
NET BOOK VALUE	
At 31 December 2021	205
At 31 December 2020	276

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors	22,424	22,424

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other creditors	1,296	1,296

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
Fixed assets	205	-	205	276
Current assets	256,845	41,458	298,303	327,149
Current liabilities	(1,296)	-	(1,296)	(1,296)
	<u>255,754</u>	<u>41,458</u>	<u>297,212</u>	<u>326,129</u>

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	284,671	(28,917)	255,754
Restricted funds			
Restricted Fund	41,458	-	41,458
TOTAL FUNDS	<u>326,129</u>	<u>(28,917)</u>	<u>297,212</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,834	(162,751)	(28,917)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>133,834</u>	<u>(162,751)</u>	<u>(28,917)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	312,572	(27,901)	284,671
Restricted funds			
Restricted Fund	41,458	-	41,458
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>354,030</u>	<u>(27,901)</u>	<u>326,129</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,068	(139,969)	(27,901)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>112,068</u>	<u>(139,969)</u>	<u>(27,901)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

13. FUND STRUCTURE

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations is recognised on receipt or accrued as income as soon as practical and prudent to do so.

Income from charitable activities include fees receivable from donors and is credited in the same year as the relevant income.

All expenditure is accounted for on an accrual basis and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable activities include all costs that are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others on an estimated usage basis.

14. INDEPENDENT EXAMINER'S REMUNERATION

	2020	2021
	£	£
Examination of the financial statements	<u>1,080</u>	<u>1,080</u>

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	50,919	48,078
Donation - Restricted	82,870	63,913
	<u>133,789</u>	<u>111,991</u>
Investment income		
Deposit account interest	45	77
	<u>133,834</u>	<u>112,068</u>
EXPENDITURE		
Other trading activities		
Fixtures and fittings	71	95
Charitable activities		
Donations made	50,074	66,107
Donations made - Restricted	110,769	71,618
Advertising	-	410
Bank charges	541	443
	<u>161,384</u>	<u>138,578</u>
Other		
Accountancy fee	1,296	1,296
	<u>162,751</u>	<u>139,969</u>
Total resources expended	<u>162,751</u>	<u>139,969</u>
Net expenditure	<u><u>(28,917)</u></u>	<u><u>(27,901)</u></u>

ASIAN FOUNDATION FOR HELP

England & Wales - Charity number 289648

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 December 2020.
for
Asian Foundation for Help

Preston Accountants Limited
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

Contents of the Financial Statements
for the Year Ended 31 December 2020

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Statement of Financial Position	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

The trustees are pleased to present their report for the year ended 31 December 2020 for the charity, Asian Foundation For Help with Charity Number 289648.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity raises funds to be used for various good causes, including for the blind, elderly, sick and underprivileged people, in all parts of the world where there is a great need for resources and financial support.

The Charity holds special events by way of Kathas and Bhajans throughout the year to help raise funds for these good causes.

Public benefit

The Charity help raise funds for eye camps, cow protection, child education, food for the homeless and hospital equipments, to name but a few good causes, for people living in areas where there is a great need for resources and financial support.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees taking part in special events to raise funds for existing and new charitable causes.

The Charity has held Kathas and Bhajans to help raise funds for eye camps, cow protection, child education, food for the homeless and hospital equipment, to name but a few good causes, for people living in areas where there is a great need for resources and financial support.

FINANCIAL REVIEW

Financial position

The charity regularly hold meetings to discuss the accounts, new and existing donation requests and to discuss future fund raising events. The charity has worked hard this year in raising funds and the costs have been well managed over this period.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds so that it can offer a faster response to new and existing charitable causes, with a minimum reserve for organising and setup costs. Special events are organised throughout the year to raise funds for new and existing causes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the Charity and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have made no risk related investments. A formal review is undertaken regularly to ensure that all surplus funds are invested in bank and building society accounts at best rates of interest.

Asian Foundation for Help

Trustees' Report

for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

289648

Principal address

38 The Highlands
Edgware
Middlesex
HA8 5HL

Trustees

V Kotecha
N Kotecha
G Patel
Ms A Ruparelia
K Mehta
B Kotak
Mrs P Purryag
H Popat

Independent Examiner

Murtaza Visram
FCCA
Preston Accountants Limited
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

Approved by order of the board of trustees on 3 November 2021 and signed on its behalf by:

G Patel - Trustee

Independent examiner's report to the trustees of Asian Foundation for Help

I report to the charity trustees on my examination of the accounts of Asian Foundation for Help (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Murtaza Visram
FCCA
Preston Accountants Limited
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

3 November 2021

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	111,991	-	111,991	88,223
Investment income	3	77	-	77	3,709
Total		112,068	-	112,068	91,932
EXPENDITURE ON					
Raising funds					
Other trading activities	4	95	-	95	10
		95	-	95	10
Charitable activities	5				
For Generating Voluntary Income National and International Donation		-	-	-	116,186
		138,578	-	138,578	-
Other		1,296	-	1,296	1,296
Total		139,969	-	139,969	117,492
NET INCOME/(EXPENDITURE)		(27,901)	-	(27,901)	(25,560)
RECONCILIATION OF FUNDS					
Total funds brought forward		312,572	41,458	354,030	379,590
TOTAL FUNDS CARRIED FORWARD		284,671	41,458	326,129	354,030

Statement of Financial Position
31 December 2020

	Notes	31.12.20 £	31.12.19 £
FIXED ASSETS			
Tangible assets	7	276	19
CURRENT ASSETS			
Debtors	8	22,424	22,424
Cash at bank		304,725	332,883
		<u>327,149</u>	<u>355,307</u>
CREDITORS			
Amounts falling due within one year	9	(1,296)	(1,296)
		<u>325,853</u>	<u>354,011</u>
NET CURRENT ASSETS			
		<u>326,129</u>	<u>354,030</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>326,129</u>	<u>354,030</u>
NET ASSETS		<u>326,129</u>	<u>354,030</u>
FUNDS	11		
Unrestricted funds		284,671	312,572
Restricted funds		41,458	41,458
TOTAL FUNDS		<u>326,129</u>	<u>354,030</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 November 2021 and were signed on its behalf by:

G Patel - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
Donations	48,078	-	48,078	24,056
Donation - Restricted	63,913	-	63,913	64,167
	<u>111,991</u>	<u>-</u>	<u>111,991</u>	<u>88,223</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
Deposit account interest	77	-	77	3,709
	<u>77</u>	<u>-</u>	<u>77</u>	<u>3,709</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
Depreciation	95	-	95	10
	<u>95</u>	<u>-</u>	<u>95</u>	<u>10</u>

5. CHARITABLE ACTIVITIES COSTS

		Direct Costs £
National and International Donation		
		<u>138,578</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**7. TANGIBLE FIXED ASSETS**Fixtures
and
fittings
£**COST**

At 1 January 2020

6,494

Additions

352

At 31 December 2020

6,846**DEPRECIATION**

At 1 January 2020

6,475

Charge for year

95

At 31 December 2020

6,570**NET BOOK VALUE**

At 31 December 2020

276

At 31 December 2019

19**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.12.20

31.12.19

£

£

Other debtors

22,42422,424**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.12.20

31.12.19

£

£

Other creditors

1,2961,296**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**Unrestricted
fund
£Restricted
fund
£31.12.20
Total
funds
£31.12.19
Total
funds
£

Fixed assets

276

-

276

19

Current assets

285,691

41,458

327,149

355,307

Current liabilities

(1,296)

-

(1,296)

(1,296)

284,67141,458326,129354,030

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**11. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	312,572	(27,901)	284,671
Restricted funds			
Restricted Fund	41,458	-	41,458
TOTAL FUNDS	<u>354,030</u>	<u>(27,901)</u>	<u>326,129</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,068	(139,969)	(27,901)
TOTAL FUNDS	<u>112,068</u>	<u>(139,969)</u>	<u>(27,901)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	338,132	(25,560)	312,572
Restricted funds			
Restricted Fund	41,458	-	41,458
TOTAL FUNDS	<u>379,590</u>	<u>(25,560)</u>	<u>354,030</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,772	(42,332)	(25,560)
Restricted funds			
Restricted Fund	75,160	(75,160)	-
TOTAL FUNDS	<u>91,932</u>	<u>(117,492)</u>	<u>(25,560)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

13. FUND STRUCTURE

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations is recognised on receipt or accrued as income as soon as practical and prudent to do so.

Income from charitable activities include fees receivable from donors and is credited in the same year as the relevant income.

All expenditure is accounted for on an accrual basis and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable activities include all costs that are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others on an estimated usage basis.

14. INDEPENDENT EXAMINER'S REMUNERATION

	2019	2018
	£	£
Examination of the financial statements	<u>1,080</u>	<u>1,080</u>

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	48,078	24,056
Donation - Restricted	63,913	64,167
	<u>111,991</u>	<u>88,223</u>
Investment income		
Deposit account interest	77	3,709
	<u>112,068</u>	<u>91,932</u>
EXPENDITURE		
Other trading activities		
Fixtures and fittings	95	10
Charitable activities		
Donations made	66,107	31,554
Donations made - Restricted	71,618	79,449
Postage and stationery	-	961
Advertising	410	515
Bank charges	443	207
	<u>138,578</u>	<u>112,686</u>
Other		
Accountancy fee	1,296	1,296
Support costs		
Other		
Hall hire	-	3,500
	<u>139,969</u>	<u>117,492</u>
Total resources expended	<u>139,969</u>	<u>117,492</u>
Net expenditure	<u><u>(27,901)</u></u>	<u><u>(25,560)</u></u>