

HELP INTERNATIONAL

England & Wales · Charity number 327645

Details

Other names	HELP AFRICA
Status	Registered
Legal form	Charitable company
Company number	02207026
Registered	1988-02-15
Register	View on the Charity Commission register

Contact

Address	Help International Brinklow Road Ansty Coventry CV7 9JL
Phone	02476709117
Email	contact@helpinternationalhands.org
Website	www.helpinternationalhands.org

Activities

Objects: THE PROCLAMATION AND FURTHERANCE OF THE GOSPEL OF GOD CONCERNING HIS SON JESUS CHRIST OUR LORD AND THE PREACHING AND TEACHING OF THE CHRISTIAN FAITH THROUGHOUT AFRICA AND ELSEWHERE, AND THE RELIEF OF HUMAN SUFFERING AND POVERTY CONSEQUENT UPON THE EFFECT OF PERSONAL, LOCAL, NATIONAL OR INTER-NATIONAL DISASTER AND TO PROVIDE EDUCATION AND GENERAL SCHOOLING AND TRAINING IN THE GOSPEL AND MEDICAL AID AND PROVIDE ACCOMMODATION FOR THOSE IN NEED.

Activities: Furtherance of the gospel and the relief of human suffering and poverty throughout the world.

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Human Resources, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** AFRICA AND ELSEWHERE
- Brazil
- Ghana
- India
- Philippines
- South Africa
- Sri Lanka
- Zambia
- Zimbabwe
- Bradford City
- Coventry City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£28,551	£32,927	-	-
2024-03-31	£51,259	£51,440	-	-
2023-03-31	£36,813	£41,574	-	-
2022-03-31	£44,029	£45,272	-	-
2021-03-31	£14,312	£9,499	-	-

Trustees

Name	Role	Appointed
Abigail Lynch		2023-01-18
GILES FREDERICK HOLLAND PARKER		2017-05-13
Gareth Lyn Duffy		

Accounts

REGISTERED COMPANY NUMBER: 02207026 (England and Wales)
REGISTERED CHARITY NUMBER: 327645

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
HELP INTERNATIONAL**

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

HELP INTERNATIONAL

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 March 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 14

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Charities Act 2011, present their report with the Financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Principal activity

The principal activity of the Charitable Company continued unchanged as that of the furtherance of the gospel and the relief of human suffering and poverty throughout the world, promoting love and care for families and children providing educational support.

Objectives, organisation and activities

The objectives of the Charity:-

The proclamation and furtherance of the Gospel of God, the relief of human suffering and poverty, to provide education and training in the gospel. Help International aims to bring help and promote development across the globe. We seek to build solutions that last by working with local people & projects. We are fully committed to empowering communities, through sponsorship of children to further their educational studies and through supporting community projects.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

ACHIEVEMENTS AND PERFORMANCE

Review of progress and Achievements

In order to pursue its objectives through many nations, Help International has worked with its established partners and charitable causes in India, Sri Lanka, Zimbabwe, the Philippines and South Africa in the period up to March 2025.

Help International has focused its attention where primary recipients receive onward care and aid support. The projects are administrated by competent people who are trustworthy and transparent in the use of any monies raised by Help International on their behalf.

The charity has been able to continue to chart its course over the past year even through the difficult financial environment we found ourselves in, with more donors reconsidering the donations they make.

The following report of individual nations has not adjusted in its work from previous years and displays a continuing commitment to work towards these nations and peoples.

India

Help International has directed its financial and practical support through Rays of Joy Ministries in the development of their children's homes in India. Help International has continued its commitment in assisting in the provision of houses for children. Help International has great confidence in partnering in India with Rays of Joy and their continuing impact into the nation. This support continues to progress very well with all the resources being used for the benefit of the children in need. Some children have completed their sponsorship and a final Trust fund payment was sent for them, from the Hope Fund.

Sri Lanka

We have continued to make significant contributions to Rainbow House Children's Home in Colombo. Our partners on the ground caring for Rainbow House are Dr. Lalith and Hiranthi Mendis and the team at Gospel Ministries.

Zimbabwe

We have supported children through their education in Zimbabwe, the nation has been through a very difficult year and all support has been gratefully received. We work closely with our partners there Charles and Gladys Kuzerema.

Philippines

Sponsorship of children on the Island of Mindano has continued this year and is distributed through our trusted colleague on the ground there.

Hope Fund / Child Sponsorship

This fund continues to provide financial support for the education of children in India.

South Africa

We were able to support a College in Gordons Bay South Africa. This college aims to train and teach people in both spiritual and practical skills which will in turn uplift the communities of those who attend. The college has an international draw and hopes to have a broad impact. We continued to support widows through The Widows Pot fund assisting those who have suffered bereavement, finding themselves devoid of any support. We have supported a small NGO offering medical advice and support to local communities.

Zambia

We were able to contribute to the re- establishing of a roof for a community centre building following strong winds demolishing it.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

ACHIEVEMENTS AND PERFORMANCE

Future developments

General

The Trustees plan for the charity to continue to provide support for existing projects over the coming period and are considering what steps might be taken to strengthen the funding base.

India

We will continue to co-operate with sustainable projects involving the betterment of the lives of children in India, working mainly through the Rays of Joy ministry there.

Sri Lanka

It is our desire to continue to support Lalith and Hiranthi Mendis in all their humanitarian work for Sri Lanka. We will continue to contribute to the support of Rainbow House Children's home working from Colombo.

Child Sponsorship

We have and will maintain our ongoing commitments to the children in various nations who rely on our sponsorship, keeping the sponsors informed as much as is possible with their sponsored child's progress.

South Africa

We will continue to support a College training base in South Africa which will assist in the up-lift of communities and training.

FINANCIAL REVIEW

Review of financial affairs and activities

Full details of the financial transactions are contained in the attached accounts and the total incoming resources for the year were £28,550 (2024 - £51,259) and after deducting resources expended of £32,926 (2024 - £51,440) the net outgoing resources were £4,376 as compared with net outgoing resources of £181 in the previous period. The net assets of the charity as at 31 March 2025 were £8,448 (2024 - £12,824). The restricted reserves of the charity as at 31 March 2025 were £4,087 (2024 - £4,097).

The Trustees have reviewed the charity's needs for reserves in line with guidance issued by the Charity Commission and consider it prudent that unrestricted reserves need only be sufficient to meet running costs.

The Trustees are confident that future income will enable the charity to meet its foreseeable needs, on the basis of planned activity.

Risk management

Directors and Trustees actively review the risks which may affect its continuation or the smooth running of its services on a regular basis. The Trustees also examine other operational and business risks faced by the charity and this helps mitigate and significant risks which may arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02207026 (England and Wales)

Registered Charity number

327645

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

Registered office

Church Farm
Dam Lane
Alsop en le Dale
Derbyshire
DE6 1QP

Trustees

G L Duffy
G F H Parker
Ms A N Lynch

Company Secretary

Ms C A Duffy

Independent Examiner

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Bankers

National Westminster bank PLC
Bradford City Centre Branch
7 Hustlergate
Bradford
BD1 1PP

Approved by order of the board of trustees on 23 December 2025 and signed on its behalf by:

G L Duffy - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HELP INTERNATIONAL

Independent examiner's report to the trustees of Help International ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Gregg Olnor MPhil BA(Hons) FCA

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

23 December 2025

HELP INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,660	5,819	28,479	51,212
Investment income	2	72	-	72	47
Total		<u>22,732</u>	<u>5,819</u>	<u>28,551</u>	<u>51,259</u>
EXPENDITURE ON					
Charitable activities					
Sponsorship		26,406	-	26,406	-
General funds		592	5,929	6,521	104,799
Other		-	-	-	(53,359)
Total		<u>26,998</u>	<u>5,929</u>	<u>32,927</u>	<u>51,440</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	10	(4,266)	(110)	(4,376)	(181)
Net movement in funds		<u>(100)</u>	<u>100</u>	<u>-</u>	<u>-</u>
		(4,366)	(10)	(4,376)	(181)
RECONCILIATION OF FUNDS					
Total funds brought forward		8,727	4,097	12,824	13,005
TOTAL FUNDS CARRIED FORWARD		<u>4,361</u>	<u>4,087</u>	<u>8,448</u>	<u>12,824</u>

The notes form part of these financial statements

BALANCE SHEET
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	8	7,301	-	7,301	5,801
Cash at bank		<u>150</u>	<u>4,087</u>	<u>4,237</u>	<u>8,523</u>
		7,451	4,087	11,538	14,324
CREDITORS					
Amounts falling due within one year	9	(3,090)	-	(3,090)	(1,500)
NET CURRENT ASSETS		<u>4,361</u>	<u>4,087</u>	<u>8,448</u>	<u>12,824</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,361	4,087	8,448	12,824
NET ASSETS FUNDS	10	<u>4,361</u>	<u>4,087</u>	<u>8,448</u>	<u>12,824</u>
Unrestricted funds				4,361	8,727
Restricted funds				<u>4,087</u>	<u>4,097</u>
TOTAL FUNDS				<u>8,448</u>	<u>12,824</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

BALANCE SHEET - continued
31 March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2025 and were signed on its behalf by:

G L Duffy - Trustee

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

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	- 20% on reducing balance
Computer equipment	- 50% on reducing balance

Taxation

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

Fund accounting

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

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

Restricted funds received consist of grants and donations provided to the charity for specific purposes.

Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument, and are offset only when the Company currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Financial assets

Amounts owed by group undertakings, other and trade debtors which are receivable within one year and do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost.

Financial liabilities

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Financial instruments

Trade creditors and other creditors (including accruals) that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less amounts settled.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>72</u>	<u>47</u>

3. SUPPORT COSTS

		Governance costs
		£
General funds		<u>1,831</u>

Support costs, included in the above, are as follows:

Governance costs

	2025	2024
	General funds	Total activities
	£	£
Independent examination	<u>1,831</u>	<u>2,347</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Independent review costs	1,831	2,347
Depreciation - owned assets	<u>-</u>	<u>54</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	51,212	-	51,212
Investment income	47	-	47
Total	<u>51,259</u>	<u>-</u>	<u>51,259</u>
EXPENDITURE ON			
Charitable activities			
General funds	104,799	-	104,799
Other	(53,359)	-	(53,359)
Total	<u>51,440</u>	<u>-</u>	<u>51,440</u>
NET INCOME/(EXPENDITURE)	(181)	-	(181)
RECONCILIATION OF FUNDS			
Total funds brought forward	8,908	4,097	13,005
TOTAL FUNDS CARRIED FORWARD	<u>8,727</u>	<u>4,097</u>	<u>12,824</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>7,546</u>	<u>1,077</u>	<u>8,623</u>
DEPRECIATION			
At 1 April 2024 and 31 March 2025	<u>7,546</u>	<u>1,077</u>	<u>8,623</u>
NET BOOK VALUE			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	<u>7,301</u>	<u>5,801</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	<u>3,090</u>	<u>1,500</u>

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	8,727	(4,266)	(100)	4,361
Restricted funds				
Child sponsorship	1,022	(1,118)	100	4
Hope fund	1,380	1,008	-	2,388
Together for Christ fund	1,695	-	-	1,695
	<u>4,097</u>	<u>(110)</u>	<u>100</u>	<u>4,087</u>
TOTAL FUNDS	<u>12,824</u>	<u>(4,376)</u>	<u>-</u>	<u>8,448</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	22,732	(26,998)	(4,266)
Restricted funds			
Child sponsorship	4,811	(5,929)	(1,118)
Hope fund	1,008	-	1,008
	<u>5,819</u>	<u>(5,929)</u>	<u>(110)</u>
TOTAL FUNDS	<u>28,551</u>	<u>(32,927)</u>	<u>(4,376)</u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	8,908	(181)	8,727
Restricted funds			
Child sponsorship	1,022	-	1,022
Hope fund	1,380	-	1,380
Together for Christ fund	<u>1,695</u>	<u>-</u>	<u>1,695</u>
	<u>4,097</u>	<u>-</u>	<u>4,097</u>
TOTAL FUNDS	<u><u>13,005</u></u>	<u><u>(181)</u></u>	<u><u>12,824</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,259	(51,440)	(181)
TOTAL FUNDS	<u><u>51,259</u></u>	<u><u>(51,440)</u></u>	<u><u>(181)</u></u>

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	8,908	(4,447)	(100)	4,361
Restricted funds				
Child sponsorship	1,022	(1,118)	100	4
Hope fund	1,380	1,008	-	2,388
Together for Christ fund	<u>1,695</u>	<u>-</u>	<u>-</u>	<u>1,695</u>
	<u>4,097</u>	<u>(110)</u>	<u>100</u>	<u>4,087</u>
TOTAL FUNDS	<u><u>13,005</u></u>	<u><u>(4,557)</u></u>	<u><u>-</u></u>	<u><u>8,448</u></u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,991	(78,438)	(4,447)
Restricted funds			
Child sponsorship	4,811	(5,929)	(1,118)
Hope fund	1,008	-	1,008
	<u>5,819</u>	<u>(5,929)</u>	<u>(110)</u>
TOTAL FUNDS	<u>79,810</u>	<u>(84,367)</u>	<u>(4,557)</u>

The Child Sponsorship fund represents resources raised to provide financial support for the education of children in India, Zimbabwe and The Philippines.

The Hope fund represents resources raised to provide financial support for the education of children in India, Zimbabwe and The Philippines.

11. RELATED PARTY DISCLOSURES

During the year under review, the company loaned £2,000 to Together For Christ His Kingdom and his Church, a charity which shares the same trustees.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Accounts

REGISTERED COMPANY NUMBER: 02207026 (England and Wales)
REGISTERED CHARITY NUMBER: 327645

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
HELP INTERNATIONAL**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

HELP INTERNATIONAL

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 March 2024

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15

HELP INTERNATIONAL

REPORT OF THE TRUSTEES for the year ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Charities Act 2011, present their report with the Financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Principal activity

The principal activity of the Charitable Company continued unchanged as that of the furtherance of the gospel and the relief of human suffering and poverty throughout the world, promoting love and care for families and children providing educational support.

Objectives, organisation and activities

The objectives of the Charity:-

The proclamation and furtherance of the Gospel of God, the relief of human suffering and poverty, to provide education and training in the gospel. Help International aims to bring help and promote development across the globe. We seek to build solutions that last by working with local people & projects. We are fully committed to empowering communities, through sponsorship of children to further their educational studies and through supporting community projects.

HELP INTERNATIONAL
REPORT OF THE TRUSTEES
for the year ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Review of progress and Achievements

In order to pursue its objectives through many nations, Help International has worked with its established partners and charitable causes in India, Sri Lanka, Zimbabwe, the Philippines and South Africa in the period up to March 2024.

Help International has focused its attention where primary recipients receive onward care and aid support. The projects are administrated by competent people who are trustworthy and transparent in the use of any monies raised by Help International on their behalf.

The charity has been able to continue to chart its course over the past year even through the difficult financial environment we found ourselves in, with more donors reconsidering the donations they make.

The following report of individual nations has not adjusted in its work from previous years and displays a continuing commitment to work towards these nations and peoples.

India

Help International has directed its financial and practical support through Rays of Joy Ministries in the development of their children's homes in India. Help International has continued its commitment in assisting in the provision of houses for children. Help International has great confidence in partnering in India with Rays of Joy and their continuing impact into the nation. This support continues to progress very well with all the resources being used for the benefit of the children in need. Some children have completed their sponsorship and a final Trust fund payment was sent for them, from the Hope Fund.

Sri Lanka

We have continued to make significant contributions to Rainbow House Children's Home in Colombo. Our partners on the ground caring for Rainbow House are Dr. Lalith and Hiranthi Mendis and the team at Gospel Ministries.

Zimbabwe

We have supported children through their education in Zimbabwe, the nation has been through a very difficult year and all support has been gratefully received. We work closely with our partners there Charles and Gladys Kuzerema.

Philippines

Sponsorship of children on the Island of Mindano has continued this year and is distributed through our trusted colleague on the ground there.

Hope Fund / Child Sponsorship

This fund continues to provide financial support for the education of children in India.

South Africa

We were able to support a College in Gordons Bay South Africa. This college aims to train and teach people in both spiritual and practical skills which will in turn uplift the communities of those who attend. The college has an international draw and hopes to have a broad impact. We continued to support widows through The Widows Pot fund assisting those who have suffered bereavement, finding themselves devoid of any support. We have supported a small NGO offering medical advice and support to local communities.

Zambia

We were able to contribute to the re-establishing of a roof for a community centre building following strong winds demolishing it.

HELP INTERNATIONAL

REPORT OF THE TRUSTEES for the year ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Future developments

General

The Trustees plan for the charity to continue to provide support for existing projects over the coming period and are considering what steps might be taken to strengthen the funding base.

India

We will continue to co-operate with sustainable projects involving the betterment of the lives of children in India, working mainly through the Rays of Joy ministry there.

Sri Lanka

It is our desire to continue to support Lalith and Hiranthi Mendis in all their humanitarian work for Sri Lanka. We will continue to contribute to the support of Rainbow House Children's home working from Colombo.

Child Sponsorship

We have and will maintain our ongoing commitments to the children in various nations who rely on our sponsorship, keeping the sponsors informed as much as is possible with their sponsored child's progress.

South Africa

We will continue to support a College training base in South Africa which will assist in the up-lift of communities and training.

FINANCIAL REVIEW

Review of financial affairs and activities

Full details of the financial transactions are contained in the attached accounts and the total incoming resources for the year were £51,259 (2023 - £36,813) and after deducting resources expended of £51,440 (2023 - £41,574) the net outgoing resources were £181 as compared with net outgoing resources of £4,761 in the previous period. The net assets of the charity at the 31st March 2024 were £12,824 (2023 - £13,005).

The Trustees have reviewed the charity's needs for reserves in line with guidance issued by the Charity Commission and consider it prudent that unrestricted reserves need only be sufficient to meet running costs.

The Trustees are confident that future income will enable the charity to meet its foreseeable needs, on the basis of planned activity.

Risk management

Directors and Trustees actively review the risks which may affect its continuation or the smooth running of its services on a regular basis. The Trustees also examine other operational and business risks faced by the charity and this helps mitigate and significant risks which may arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02207026 (England and Wales)

Registered Charity number

327645

HELP INTERNATIONAL

REPORT OF THE TRUSTEES for the year ended 31 March 2024

Registered office

Nettle Hill Brinklow Road
Ansty
Coventry
CV7 9JL

Trustees

G L Duffy
A R Hulley (resigned 12.9.2023)
G F H Parker
Ms A N Lynch

Company Secretary

Ms C A Duffy

Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Bankers

National Westminster bank PLC
Bradford City Centre Branch
7 Hustlergate
Bradford
BD1 1PP

Approved by order of the board of trustees on 27 January 2025 and signed on its behalf by:



G L Duffy - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HELP INTERNATIONAL

Independent examiner's report to the trustees of Help International ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Gregg Olnier MPhil BA(Hons) FCA

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

27 January 2025

HELP INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		51,212	-	51,212	36,795
Investment income	2	47	-	47	18
Total		<u>51,259</u>	<u>-</u>	<u>51,259</u>	<u>36,813</u>
EXPENDITURE ON					
Charitable activities					
Sponsorship		-	-	-	6,446
General funds		104,799	-	104,799	35,995
Other		(53,359)	-	(53,359)	(867)
Total		<u>51,440</u>	<u>-</u>	<u>51,440</u>	<u>41,574</u>
NET INCOME/(EXPENDITURE)		(181)	-	(181)	(4,761)
RECONCILIATION OF FUNDS					
Total funds brought forward		8,908	4,097	13,005	17,766
TOTAL FUNDS CARRIED FORWARD		<u>8,727</u>	<u>4,097</u>	<u>12,824</u>	<u>13,005</u>

The notes form part of these financial statements

HELP INTERNATIONAL

BALANCE SHEET 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	-	-	-	54
CURRENT ASSETS					
Debtors	8	5,801	-	5,801	5,566
Cash at bank		4,426	4,097	8,523	8,825
		<u>10,227</u>	<u>4,097</u>	<u>14,324</u>	<u>14,391</u>
CREDITORS					
Amounts falling due within one year	9	(1,500)	-	(1,500)	(1,440)
NET CURRENT ASSETS		<u>8,727</u>	<u>4,097</u>	<u>12,824</u>	<u>12,951</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,727</u>	<u>4,097</u>	<u>12,824</u>	<u>13,005</u>
NET ASSETS		<u>8,727</u>	<u>4,097</u>	<u>12,824</u>	<u>13,005</u>
FUNDS	10				
Unrestricted funds				8,727	8,908
Restricted funds				4,097	4,097
TOTAL FUNDS				<u>12,824</u>	<u>13,005</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

HELP INTERNATIONAL

BALANCE SHEET - continued
31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2025 and were signed on its behalf by:



G L Duffy - Trustee

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

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	- 20% on reducing balance
Computer equipment	- 50% on reducing balance

Taxation

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

Fund accounting

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

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

Restricted funds received consist of grants and donations provided to the charity for specific purposes.

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	47	18

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

3. SUPPORT COSTS

		Governance costs
		£
General funds		<u>2,347</u>

Support costs, included in the above, are as follows:

Governance costs

	2024 General funds £	2023 Total activities £
Independent examination	<u>2,347</u>	<u>1,303</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Independent review costs	2,347	1,303
Depreciation - owned assets	<u>54</u>	<u>14</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,514	14,281	36,795
Investment income	<u>18</u>	<u>-</u>	<u>18</u>
Total	<u>22,532</u>	<u>14,281</u>	<u>36,813</u>
EXPENDITURE ON			
Charitable activities			
Sponsorship	-	6,446	6,446
General funds	31,245	4,750	35,995
Other	<u>(867)</u>	<u>-</u>	<u>(867)</u>
Total	<u>30,378</u>	<u>11,196</u>	<u>41,574</u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(7,846)	3,085	(4,761)
Transfers between funds	2,500	(2,500)	-
Net movement in funds	(5,346)	585	(4,761)
RECONCILIATION OF FUNDS			
Total funds brought forward	14,254	3,512	17,766
TOTAL FUNDS CARRIED FORWARD	<u>8,908</u>	<u>4,097</u>	<u>13,005</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>7,546</u>	<u>1,077</u>	<u>8,623</u>
DEPRECIATION			
At 1 April 2023	7,492	1,077	8,569
Charge for year	<u>54</u>	<u>-</u>	<u>54</u>
At 31 March 2024	<u>7,546</u>	<u>1,077</u>	<u>8,623</u>
NET BOOK VALUE			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>54</u>	<u>-</u>	<u>54</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	<u>5,801</u>	<u>5,566</u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	<u>1,500</u>	<u>1,440</u>

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	8,908	(181)	8,727
Restricted funds			
Child sponsorship	1,022	-	1,022
Hope fund	1,380	-	1,380
Together for Christ fund	1,695	-	1,695
	<u>4,097</u>	<u>-</u>	<u>4,097</u>
TOTAL FUNDS	<u>13,005</u>	<u>(181)</u>	<u>12,824</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	51,259	(51,440)	(181)
TOTAL FUNDS	<u>51,259</u>	<u>(51,440)</u>	<u>(181)</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	14,254	(7,846)	2,500	8,908
Restricted funds				
Child sponsorship	(12,467)	2,410	11,079	1,022
Hope fund	15,979	(1,020)	(13,579)	1,380
Together for Christ fund	-	1,695	-	1,695
	<u>3,512</u>	<u>3,085</u>	<u>(2,500)</u>	<u>4,097</u>
TOTAL FUNDS	<u>17,766</u>	<u>(4,761)</u>	<u>-</u>	<u>13,005</u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,532	(30,378)	(7,846)
Restricted funds			
Child sponsorship	6,731	(4,321)	2,410
Hope fund	1,105	(2,125)	(1,020)
Together for Christ fund	6,445	(4,750)	1,695
	<u>14,281</u>	<u>(11,196)</u>	<u>3,085</u>
TOTAL FUNDS	<u>36,813</u>	<u>(41,574)</u>	<u>(4,761)</u>

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	14,254	(8,027)	2,500	8,727
Restricted funds				
Child sponsorship	(12,467)	2,410	11,079	1,022
Hope fund	15,979	(1,020)	(13,579)	1,380
Together for Christ fund	-	1,695	-	1,695
	<u>3,512</u>	<u>3,085</u>	<u>(2,500)</u>	<u>4,097</u>
TOTAL FUNDS	<u>17,766</u>	<u>(4,942)</u>	<u>-</u>	<u>12,824</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,791	(81,818)	(8,027)
Restricted funds			
Child sponsorship	6,731	(4,321)	2,410
Hope fund	1,105	(2,125)	(1,020)
Together for Christ fund	6,445	(4,750)	1,695
	<u>14,281</u>	<u>(11,196)</u>	<u>3,085</u>
TOTAL FUNDS	<u>88,072</u>	<u>(93,014)</u>	<u>(4,942)</u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

The Child Sponsorship fund represents resources raised to provide financial support for the education of children in India, Zimbabwe and The Philippines.

The Hope fund represents resources raised to provide financial support for the education of children in India, Zimbabwe and The Philippines.

11. RELATED PARTY DISCLOSURES

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

HELP INTERNATIONAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	51,212	36,795
Investment income		
Deposit account interest	47	18
Total incoming resources	51,259	36,813
EXPENDITURE		
Charitable activities		
Sponsorship payments	37,489	40,659
Administration costs	1,034	479
Donations	50,500	-
Travel and subsistence costs	13,429	-
	102,452	41,138
Other		
Related Party Write-off	(53,359)	(867)
Support costs		
Governance costs		
Independent examination	2,347	1,303
Total resources expended	51,440	41,574
Net expenditure	(181)	(4,761)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02207026 (England and Wales)
REGISTERED CHARITY NUMBER: 327645

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
HELP INTERNATIONAL**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

HELP INTERNATIONAL

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 March 2023

	Page
Report of the Trustees	1 to 4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

HELP INTERNATIONAL

REPORT OF THE TRUSTEES for the year ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Charities Act 2011, present their report with the Financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Principal activity

The principal activity of the Charitable Company continued unchanged as that of the furtherance of the gospel and the relief of human suffering and poverty throughout the world, promoting love and care for families and children providing educational support.

Objectives, organisation and activities

The objectives of the Charity are:-

The proclamation and furtherance of the Gospel of God, the relief of human suffering and poverty, to provide education and training in the gospel. Help International aims to bring help and promote development across the globe. We seek to build solutions that last by working with local people & projects. We are fully committed to empowering communities, through sponsorship of children to further their educational studies and through supporting community projects.

HELP INTERNATIONAL

REPORT OF THE TRUSTEES for the year ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Review of progress and Achievements

In order to pursue its objectives through many nations, Help International has principally worked with its established partners and charitable causes in India, Sri Lanka, Zimbabwe, Zambia, the Philippines and South Africa in the period up to March 2023.

Help International has focused its attention where primary recipients receive onward care and aid support. The projects are administered by competent people who are trustworthy and transparent in the use of any monies raised by Help International on their behalf.

The charity has been able to continue to chart its course over the past year even through the difficult financial environment we find ourselves in due to the global pandemic, with more donors reconsidering the donations they make.

The following report of individual nations has not adjusted in its work from previous years and displays a continuing commitment to work towards these nations and peoples.

India

Help International has directed its financial and practical support through Rays of Joy Ministries in the development of their children's homes in India. Help International has continued its commitment in assisting in the provision of houses for children. Help International has great confidence in partnering in India with Rays of Joy and their continuing impact into the nation. This support continues to progress very well with all the resources being used for the benefit of the children in need. Some children have completed their sponsorship and a final Trust fund payment was sent for them, from the Hope Fund

Sri Lanka

We have continued to make significant contributions to Rainbow House Children's Home in Colombo. Our partners on the ground caring for Rainbow House are Dr. Lalith and Hiranthi Mendis and the team at Gospel Ministries.

Zimbabwe

We have supported children through their education in Zimbabwe, the nation has been through a very difficult year and all support has been gratefully received.

Philippines

Sponsorship of children on the Island of Mindano has continued this year and is distributed through our trusted colleague on the ground there.

Hope Fund / Child Sponsorship

This fund continues to provide financial support for the education of children in India, Zimbabwe and The Philippines.

South Africa

We were able to support a College in Gordons Bay South Africa. This college aims to train and teach people in both spiritual and practical skills which will in turn uplift the communities of those who attend. The college has an international draw and hopes to have a broad impact. We continued to support widows through The Widows Pot fund assisting those who have suffered bereavement, finding themselves devoid of any support.

HELP INTERNATIONAL

REPORT OF THE TRUSTEES for the year ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Future developments

General

The Trustees plan for the charity to continue to provide support for existing projects over the coming period and are considering what steps might be taken to strengthen the funding base.

India

We will continue to co-operate with sustainable projects involving the betterment of the lives of children in Agra and Bangalore in India, working mainly through the Rays of Joy ministry there.

Sri Lanka

It is our desire to continue to support Lalith and Hiranthi Mendis in all their humanitarian work for Sri Lanka. We will continue to contribute to the support of Rainbow House Children's home working from Colombo.

Child Sponsorship

We have and will maintain our ongoing commitments to the children in various nations who rely on our sponsorship, keeping the sponsors informed as much as is possible with their sponsored child's progress.

South Africa

We hope to continue to support a College training base in South Africa which will assist in the up-lift of communities and training.

FINANCIAL REVIEW

Review of financial affairs and activities

Full details of the financial transactions are contained in the attached accounts and the total incoming resources for the year were £39,361 (2022 - £44,028) and after deducting resources expended of £44,121 (2022 - £45,272) the net outgoing resources were £4,760 as compared with net outgoing resources of £1,243 in the previous period. The net assets of the charity at the 31st March 2023 were £13,006 (2022 - £17,766).

The Trustees have reviewed the charity's needs for reserves in line with guidance issued by the Charity Commission and consider it prudent that unrestricted reserves need only be sufficient to meet running costs.

The Trustees are confident that future income will enable the charity to meet its foreseeable needs, on the basis of planned activity.

Risk management

Directors and Trustees actively review the risks which may affect its continuation or the smooth running of its services on a regular basis. The Trustees also examine other operational and business risks faced by the charity and this helps mitigate and significant risks which may arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02207026 (England and Wales)

Registered Charity number

327645

Registered office

Nettle Hill Brinklow Road
Ansty
Coventry
CV7 9JL

HELP INTERNATIONAL

**REPORT OF THE TRUSTEES
for the year ended 31 March 2023**

Trustees

G L Duffy
A R Hulley
G F H Parker

Company Secretary

Mrs C A Duffy

Bankers

National Westminster bank PLC
Bradford City Centre Branch
7 Hustlergate
Bradford
BD1 1PP

Approved by order of the board of trustees on 22 December 2023 and signed on its behalf by:



G L Duffy - Trustee

HELP INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2023

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies		22,514	14,281	36,795	44,028
Investment income	2	18	-	18	1
Total		<u>22,532</u>	<u>14,281</u>	<u>36,813</u>	<u>44,029</u>
EXPENDITURE ON					
Charitable activities					
Sponsorship		-	6,446	6,446	-
General funds		31,245	4,750	35,995	45,272
Other		(867)	-	(867)	-
Total		<u>30,378</u>	<u>11,196</u>	<u>41,574</u>	<u>45,272</u>
NET INCOME/(EXPENDITURE)		<u>(7,846)</u>	<u>3,085</u>	<u>(4,761)</u>	<u>(1,243)</u>
Transfers between funds	10	<u>2,500</u>	<u>(2,500)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(5,346)</u>	<u>585</u>	<u>(4,761)</u>	<u>(1,243)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		14,254	3,512	17,766	19,009
TOTAL FUNDS CARRIED FORWARD		<u><u>8,908</u></u>	<u><u>4,097</u></u>	<u><u>13,005</u></u>	<u><u>17,766</u></u>

The notes form part of these financial statements

HELP INTERNATIONAL

BALANCE SHEET 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	54	-	54	68
CURRENT ASSETS					
Debtors	8	5,566	-	5,566	182
Cash at bank		4,728	4,097	8,825	19,555
		<u>10,294</u>	<u>4,097</u>	<u>14,391</u>	<u>19,737</u>
CREDITORS					
Amounts falling due within one year	9	(1,440)	-	(1,440)	(2,039)
NET CURRENT ASSETS		<u>8,854</u>	<u>4,097</u>	<u>12,951</u>	<u>17,698</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,908</u>	<u>4,097</u>	<u>13,005</u>	<u>17,766</u>
NET ASSETS		<u>8,908</u>	<u>4,097</u>	<u>13,005</u>	<u>17,766</u>
FUNDS	10				
Unrestricted funds				8,908	14,254
Restricted funds				4,097	3,512
TOTAL FUNDS				<u>13,005</u>	<u>17,766</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

HELP INTERNATIONAL

BALANCE SHEET - continued
31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 December 2023 and were signed on its behalf by:



G L Duffy - Trustee

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

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	- 20% on reducing balance
Computer equipment	- 50% on reducing balance

Taxation

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

Fund accounting

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

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

Restricted funds received consist of grants and donations provided to the charity for specific purposes.

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	18	1
	<u> </u>	<u> </u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

3. SUPPORT COSTS

	Governance costs
	£
General funds	1,303

Support costs, included in the above, are as follows:

Governance costs

	2023 General funds £	2022 Total activities £
Independent examination	1,303	1,094

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Independent review costs	1,303	1,094
Depreciation - owned assets	14	17

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	36,181	7,847	44,028
Investment income	1	-	1
Total	36,182	7,847	44,029
EXPENDITURE ON			
Charitable activities			
General funds	28,597	16,675	45,272
NET INCOME/(EXPENDITURE)	7,585	(8,828)	(1,243)
RECONCILIATION OF FUNDS			
Total funds brought forward	6,669	12,340	19,009

HELP INTERNATIONAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	14,254	3,512	17,766
7. TANGIBLE FIXED ASSETS			
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	7,546	1,077	8,623
DEPRECIATION			
At 1 April 2022	7,478	1,077	8,555
Charge for year	14	-	14
At 31 March 2023	7,492	1,077	8,569
NET BOOK VALUE			
At 31 March 2023	54	-	54
At 31 March 2022	68	-	68
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2023	2022
		£	£
Other debtors		5,566	182
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2023	2022
		£	£
Other creditors		-	1,049
Accruals and deferred income		1,440	990
		1,440	2,039

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	14,254	(7,846)	2,500	8,908
Restricted funds				
Child sponsorship	(12,467)	2,410	11,079	1,022
Hope fund	15,979	(1,020)	(13,579)	1,380
Together for Christ fund	-	1,695	-	1,695
	<u>3,512</u>	<u>3,085</u>	<u>(2,500)</u>	<u>4,097</u>
TOTAL FUNDS	<u>17,766</u>	<u>(4,761)</u>	<u>-</u>	<u>13,005</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,532	(30,378)	(7,846)
Restricted funds			
Child sponsorship	6,731	(4,321)	2,410
Hope fund	1,105	(2,125)	(1,020)
Together for Christ fund	6,445	(4,750)	1,695
	<u>14,281</u>	<u>(11,196)</u>	<u>3,085</u>
TOTAL FUNDS	<u>36,813</u>	<u>(41,574)</u>	<u>(4,761)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	6,669	7,585	14,254
Restricted funds			
Child sponsorship	(2,404)	(10,063)	(12,467)
Hope fund	14,744	1,235	15,979
	<u>12,340</u>	<u>(8,828)</u>	<u>3,512</u>
TOTAL FUNDS	<u>19,009</u>	<u>(1,243)</u>	<u>17,766</u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,182	(28,597)	7,585
Restricted funds			
Child sponsorship	6,612	(16,675)	(10,063)
Hope fund	1,235	-	1,235
	<u>7,847</u>	<u>(16,675)</u>	<u>(8,828)</u>
TOTAL FUNDS	<u>44,029</u>	<u>(45,272)</u>	<u>(1,243)</u>

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	6,669	(261)	2,500	8,908
Restricted funds				
Child sponsorship	(2,404)	(7,653)	11,079	1,022
Hope fund	14,744	215	(13,579)	1,380
Together for Christ fund	-	1,695	-	1,695
	<u>12,340</u>	<u>(5,743)</u>	<u>(2,500)</u>	<u>4,097</u>
TOTAL FUNDS	<u>19,009</u>	<u>(6,004)</u>	<u>-</u>	<u>13,005</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,714	(58,975)	(261)
Restricted funds			
Child sponsorship	13,343	(20,996)	(7,653)
Hope fund	2,340	(2,125)	215
Together for Christ fund	6,445	(4,750)	1,695
	<u>22,128</u>	<u>(27,871)</u>	<u>(5,743)</u>
TOTAL FUNDS	<u>80,842</u>	<u>(86,846)</u>	<u>(6,004)</u>

The Child Sponsorship fund represents resources raised to provide financial support for the education of children in India, Zimbabwe and The Philippines.

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

The Hope fund represents resources raised to provide financial support for the education of children in India, Zimbabwe and The Philippines.

11. RELATED PARTY DISCLOSURES

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

HELP INTERNATIONAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,795	44,028
Investment income		
Deposit account interest	18	1
Total incoming resources	36,813	44,029
EXPENDITURE		
Charitable activities		
Sponsorship payments	40,659	33,926
Project giving	-	9,700
Administration costs	479	552
	41,138	44,178
Other		
Related Party Write-off	(867)	-
Support costs		
Governance costs		
Independent examination	1,303	1,094
Total resources expended	41,574	45,272
Net expenditure	(4,761)	(1,243)

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
HELP INTERNATIONAL**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

HELP INTERNATIONAL

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 March 2022

	Page
Report of the Trustees	1 to 4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

HELP INTERNATIONAL

REPORT OF THE TRUSTEES for the year ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Charities Act 2011, present their report with the Financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Principal activity

The principal activity of the Charitable Company continued unchanged as that of the furtherance of the gospel and the relief of human suffering and poverty throughout the world, promoting love and care for families and children providing educational support.

Objectives, organisation and activities

The objectives of the Charity are:-

The proclamation and furtherance of the Gospel of God, the relief of human suffering and poverty, to provide education and training in the gospel. Help International aims to bring help and promote development across the globe. We seek to build solutions that last by working with local people & projects. We are fully committed to empowering communities, through sponsorship of children to further their educational studies and through supporting community projects.

HELP INTERNATIONAL

REPORT OF THE TRUSTEES for the year ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Review of progress and Achievements

In order to pursue its objectives through many nations, Help International has principally worked with its established partners and charitable causes in India, Sri Lanka, Zimbabwe, Zambia, the Philippines and South Africa in the period up to March 2022.

Help International has focused its attention where primary recipients receive onward care and aid support. The projects are administrated by competent people who are trustworthy and transparent in the use of any monies raised by Help International on their behalf.

The charity has been able to continue to chart its course over the past year even through the difficult financial environment we find ourselves in due to the global pandemic, with more donors reconsidering the donations they make.

The following report of individual nations has not adjusted in its work from previous years and displays a continuing commitment to work towards these nations and peoples.

India

Help International has directed its financial and practical support through Rays of Joy Ministries in the development of their children's homes in India. Help International has continued its commitment in assisting in the provision of houses for children. Help International has great confidence in partnering in India with Rays of Joy and their continuing impact into the nation. This support continues to progress very well with all the resources being used for the benefit of the children in need. Some children have completed their sponsorship and a final Trust fund payment was sent for them, from the Hope Fund

Sri Lanka

We have continued to make significant contributions to Rainbow House Children's Home in Colombo. Our partners on the ground caring for Rainbow House are Dr. Lalith and Hiranthi Mendis and the team at Gospel Ministries.

Zimbabwe

We have supported children through their education in Zimbabwe, the nation has been through a very difficult year and all support has been gratefully received.

Philippines

Sponsorship of children on the Island of Mindano has continued this year and is distributed through our trusted colleague on the ground there.

Hope Fund / Child Sponsorship

This fund continues to provide financial support for the education of children in India, Zimbabwe and The Philippines.

South Africa

We were able to support a College in Gordons Bay South Africa. This college aims to train and teach people in both spiritual and practical skills which will in turn uplift the communities of those who attend. The college has an international draw and hopes to have a broad impact. We continued to support widows through The Widows Pot fund assisting those who have suffered bereavement, finding themselves devoid of any support.

HELP INTERNATIONAL

REPORT OF THE TRUSTEES for the year ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Future developments

General

The Trustees plan for the charity to continue to provide support for existing projects over the coming period and are considering what steps might be taken to strengthen the funding base.

India

We will continue to co-operate with sustainable projects involving the betterment of the lives of children in Agra and Bangalore in India, working mainly through the Rays of Joy ministry there.

Sri Lanka

It is our desire to continue to support Lalith and Hiranthi Mendis in all their humanitarian work for Sri Lanka. We will continue to contribute to the support of Rainbow House Children's home working from Colombo.

Child Sponsorship

We have and will maintain our ongoing commitments to the children in various nations who rely on our sponsorship, keeping the sponsors informed as much as is possible with their sponsored child's progress.

South Africa

We hope to continue to support a College training base in South Africa which will assist in the up-lift of communities and training.

FINANCIAL REVIEW

Review of financial affairs and activities

Full details of the financial transactions are contained in the attached accounts and the total incoming resources for the year were £44,028 (2021 - £14,312) and after deducting resources expended of £45,272 (2021 - £9,499) the net outgoing resources were £1,243 as compared with net incoming resources of £4,813 in the previous period. The net assets of the charity at the 31st March 2022 were £17,766 (2021 - £19,009).

The Trustees have reviewed the charity's needs for reserves in line with guidance issued by the Charity Commission and consider it prudent that unrestricted reserves need only be sufficient to meet running costs.

The Trustees are confident that future income will enable the charity to meet its foreseeable needs, on the basis of planned activity.

Risk management

Directors and Trustees actively review the risks which may affect its continuation or the smooth running of its services on a regular basis. The Trustees also examine other operational and business risks faced by the charity and this helps mitigate and significant risks which may arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02207026 (England and Wales)

Registered Charity number

327645

Registered office

Nettle Hill Brinklow Road
Ansty
Coventry
CV7 9JL

HELP INTERNATIONAL

**REPORT OF THE TRUSTEES
for the year ended 31 March 2022**

Trustees

G L Duffy
A R Hulley
G F H Parker

Company Secretary

Mrs C A Duffy

Bankers

National Westminster bank PLC
Bradford City Centre Branch
7 Hustlergate
Bradford
BD1 1PP

Approved by order of the board of trustees on 23 December 2022 and signed on its behalf by:

G L Duffy - Trustee

HELP INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		36,181	7,847	44,028	14,312
Investment income	2	1	-	1	-
Total		36,182	7,847	44,029	14,312
EXPENDITURE ON					
Charitable activities					
Sponsorship		-	-	-	7,671
General funds		28,597	16,675	45,272	1,828
Total		28,597	16,675	45,272	9,499
NET INCOME/(EXPENDITURE)		7,585	(8,828)	(1,243)	4,813
RECONCILIATION OF FUNDS					
Total funds brought forward		6,669	12,340	19,009	14,196
TOTAL FUNDS CARRIED FORWARD		14,254	3,512	17,766	19,009

The notes form part of these financial statements

HELP INTERNATIONAL

BALANCE SHEET 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	68	-	68	85
CURRENT ASSETS					
Debtors	8	182	-	182	182
Cash at bank		16,043	3,512	19,555	20,781
		<u>16,225</u>	<u>3,512</u>	<u>19,737</u>	<u>20,963</u>
CREDITORS					
Amounts falling due within one year	9	(2,039)	-	(2,039)	(2,039)
NET CURRENT ASSETS		<u>14,186</u>	<u>3,512</u>	<u>17,698</u>	<u>18,924</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,254</u>	<u>3,512</u>	<u>17,766</u>	<u>19,009</u>
NET ASSETS		<u>14,254</u>	<u>3,512</u>	<u>17,766</u>	<u>19,009</u>
FUNDS	10				
Unrestricted funds				14,254	6,669
Restricted funds				<u>3,512</u>	<u>12,340</u>
TOTAL FUNDS				<u>17,766</u>	<u>19,009</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

HELP INTERNATIONAL

BALANCE SHEET - continued
31 March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2022 and were signed on its behalf by:

G L Duffy - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

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	- 20% on reducing balance
Computer equipment	- 50% on reducing balance

Taxation

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

Fund accounting

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

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

Restricted funds received consist of grants and donations provided to the charity for specific purposes.

Going concern

The financial statements have been prepared on a going concern basis as there are no material uncertainties about the company's ability to continue its operations. The trustees are aware of the possible impact of COVID-19 and are confident sufficient steps have been taken to mitigate these impacts.

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

2. INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	<u>1</u>	<u>-</u>

3. SUPPORT COSTS

		Governance costs £
General funds		<u>1,094</u>

Support costs, included in the above, are as follows:

Governance costs

	2022 General funds £	2021 Total activities £
Independent examination	<u>1,094</u>	<u>1,051</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Independent review costs	<u>1,094</u>	<u>1,051</u>
Depreciation - owned assets	<u>17</u>	<u>21</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>6,417</u>	<u>7,895</u>	<u>14,312</u>
EXPENDITURE ON			
Charitable activities			
Sponsorship	-	7,671	7,671
General funds	<u>1,828</u>	<u>-</u>	<u>1,828</u>
Total	<u>1,828</u>	<u>7,671</u>	<u>9,499</u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	4,589	224	4,813

RECONCILIATION OF FUNDS

Total funds brought forward	2,080	12,116	14,196
TOTAL FUNDS CARRIED FORWARD	<u>6,669</u>	<u>12,340</u>	<u>19,009</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>7,546</u>	<u>1,077</u>	<u>8,623</u>
DEPRECIATION			
At 1 April 2021	<u>7,461</u>	<u>1,077</u>	<u>8,538</u>
Charge for year	<u>17</u>	<u>-</u>	<u>17</u>
At 31 March 2022	<u>7,478</u>	<u>1,077</u>	<u>8,555</u>
NET BOOK VALUE			
At 31 March 2022	<u>68</u>	<u>-</u>	<u>68</u>
At 31 March 2021	<u>85</u>	<u>-</u>	<u>85</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>182</u>	<u>182</u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	1,049	1,049
Accruals and deferred income	990	990
	<u>2,039</u>	<u>2,039</u>

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	6,669	7,585	14,254
Restricted funds			
Child sponsorship	(2,404)	(10,063)	(12,467)
Hope fund	14,744	1,235	15,979
	<u>12,340</u>	<u>(8,828)</u>	<u>3,512</u>
TOTAL FUNDS	<u>19,009</u>	<u>(1,243)</u>	<u>17,766</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	36,182	(28,597)	7,585
Restricted funds			
Child sponsorship	6,612	(16,675)	(10,063)
Hope fund	1,235	-	1,235
	<u>7,847</u>	<u>(16,675)</u>	<u>(8,828)</u>
TOTAL FUNDS	<u>44,029</u>	<u>(45,272)</u>	<u>(1,243)</u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	2,080	4,589	6,669
Restricted funds			
Child sponsorship	(1,388)	(1,016)	(2,404)
Hope fund	13,504	1,240	14,744
	<u>12,116</u>	<u>224</u>	<u>12,340</u>
TOTAL FUNDS	<u>14,196</u>	<u>4,813</u>	<u>19,009</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,417	(1,828)	4,589
Restricted funds			
Child sponsorship	6,655	(7,671)	(1,016)
Hope fund	1,240	-	1,240
	<u>7,895</u>	<u>(7,671)</u>	<u>224</u>
TOTAL FUNDS	<u>14,312</u>	<u>(9,499)</u>	<u>4,813</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	2,080	12,174	14,254
Restricted funds			
Child sponsorship	(1,388)	(11,079)	(12,467)
Hope fund	13,504	2,475	15,979
	<u>12,116</u>	<u>(8,604)</u>	<u>3,512</u>
TOTAL FUNDS	<u>14,196</u>	<u>3,570</u>	<u>17,766</u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,599	(30,425)	12,174
Restricted funds			
Child sponsorship	13,267	(24,346)	(11,079)
Hope fund	2,475	-	2,475
	<u>15,742</u>	<u>(24,346)</u>	<u>(8,604)</u>
TOTAL FUNDS	<u>58,341</u>	<u>(54,771)</u>	<u>3,570</u>

The Child Sponsorship fund represents resources raised to provide financial support for the education of children in India, Zimbabwe and The Philippines.

The Hope fund represents resources raised to provide financial support for the education of children in India, Zimbabwe and The Philippines.

11. RELATED PARTY DISCLOSURES

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

HELP INTERNATIONAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	44,028	14,312
Investment income		
Deposit account interest	1	-
Total incoming resources	44,029	14,312
EXPENDITURE		
Charitable activities		
Sponsorship payments	33,926	7,671
Project giving	9,700	200
Administration costs	552	577
	44,178	8,448
Support costs		
Governance costs		
Independent examination	1,094	1,051
Total resources expended	45,272	9,499
Net (expenditure)/income	(1,243)	4,813

This page does not form part of the statutory financial statements