

HEART TO HELP



ACCOUNTS



Year ended 31 March 2020

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HEART TO HELP

Administrative Information for year ended 31 March 2020

TRUSTEES

Alex Bell (Chairman)
Christine Clark
Marie Clark
Lee Ann de Villiers
Brian Niblock
R Abraham

REGISTRATION No.

1122658

Governing Document

Constitution & Trust Deed

ADDRESS

14 Mapledene
Kemnal Road
Chislehurst
BR7 6LX

Independent Examiner

Mr Karl Ferguson

BANKER

Barclays Bank plc
166 Rushey Green
Catford
SE6 4HH

Independent examiner's report to the trustees of Heart to Help Trust

I report on the accounts of the Trust for the year ended 31 March 2020, which are set out on pages 1 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out under section 145 of the Charities Act and in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement


In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Karl Ferguson **Signed:**

DocuSigned by:

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Relevant professional qualification or body: Institute of Chartered Accountants England & Wales
Address: 4 Streamside Close, Bromley, Kent, BR2 9BH

Date: 18th November 2020

HEART TO HELP

Annual Report - year ended 31 March 2020

Heart to Help had an income of £40,036 in the year and is eligible for an Independent Examination. As the charity is below the audit threshold it may also produce a simple annual report. The trustees present their report along with the accounts of the charity for the year ended 31 March 2020. The accounts have been prepared in accordance with the accounting policies set out on page seven and comply with the charity's governing instrument and applicable law.

Constitution & History

The charity is governed by a Trust Deed dated 29 October 2007.

Objects

The Trustees shall hold the Trust Fund and the income thereof upon Trust to pay or apply the income and all or such part or parts of the capital of the Trust Fund as the Trustees shall think fit for in the countries of India and Nepal:-

The objectives of the charity include;

- i) The relief of poverty & hardship.
- ii) The advancement of education including the establishment of Educational Institutions.
- iii) Providing infrastructure for Children's homes, Retirement Homes and education for destitute women – Sewing Tailoring Schools

Summary of the main activities undertaken for the public benefit in relation to these objects

The trustees have taken account of the Charity Commission's guidance on public benefit in making their decisions about the distribution of the funds in the nations of India & Nepal. Heart to Help's aims are broad and we are therefore confident that all distributed funds have been done so in conjunction with those aims. Any private benefit arising would be incidental and insignificant.

Achievements and Performance

Meetings & Conventions

Providing funds for organising and running Conventions and meetings in various states of India, to share the Good News of Jesus Christ.

Local Churches & Pastors

The charity supported through its General & Restricted funds 100 Pastors who are responsible for City, Towns and Village churches in India enabling people to attend Church Worship & Prayer Services to practise their Christian faith.

Relief of Poverty

Eight Sewing machines were given to destitute Women who graduated from the Sewing Schools which were established to alleviate poverty.

Orphans & Destitute children

Two Children's homes received support, providing orphans and destitute children with a home, education, clothing and food.

Bible Schools & Students

One Bible School in South India received monthly support for the training of Bible School students.

Organisation of the Charity

The trustees named on page one have served throughout the year except for Paul Hollingworth who was appointed a Trustee in December 2019. Trustees are selected and appointed by the Trustee board. Trustees are inducted and trained by the Trustee board. All decisions are made by the trustees.

Investment Powers

The trustees may invest the property of the charity in such investments as are authorised by the Trustee Act 2000, subject to the restrictions and conditions contained in that Act.

Reserves Policy

It is the policy of the trustees to maintain unrestricted funds, which are the free reserves of the charity, at a level at least sufficient to:

- a) Cover management, administration and support costs for 3 months.

Unrestricted funds were maintained at this level throughout the year.

Grant making policy

The Trustees do not respond to unsolicited applications. Funds are distributed to organisations well known to the Trustees.

Activities in the Year

The charity depends on gifts and donations made by individuals and groups. The funds were distributed to an organisation in India well known to the trustees. The charity made a General grant of £79,448 to New India Church of God in India and a Restricted fund grant of £19,002 a total combined grant of £98,450. Please see disbursement of funds for the breakdowns. Overall 100 Local Pastors and families were supported on a monthly basis. Two Children's homes received support, 8 Sewing machines were donated to destitute women. Bicycles were purchased for 144 Pastors in village areas to travel and carry out local meetings. A Bible School was supported in South India on a monthly basis training Bible Students. State Conventions and meetings were also conducted throughout India.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed and have established processes and controls to mitigate those risks.

Trustees' responsibilities in relation to the accounts

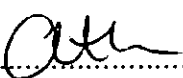
Law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the accounts; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping the accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for the taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity as agreed, remunerated on a self-employed basis one trustee for providing Administrative, Financial Services and office space over the year.

Approved by the Trustees and signed on their behalf by:

.......... Date: 7/1/2021.....
Christine Clark (Secretary/Trustee)

HEART TO HELP**Receipts & Payments Account Year Ended 31 March 2020**

		2020	2020	2020	2019
			£	£	£
<u>RECEIPTS</u>	Notes	Restricted	General	Total	Total
General fund		-	20,300	20,300	16,498
Interest received		-	-	-	-
Giftaid - tax refunds		-	719	719	546
Restricted Funds		19,017	-	19,017	13,295
Trading activities	2	19,017	21,019	40,036	30,339

PAYMENTS

General fund	-	7,392	7,392	17,427
Interest received	-	-	-	-
Giftaid - tax refunds	-	-	-	1,047
Restricted Funds	17,476	-	17,476	3,610
Total	3	17,476	7,392	24,868

SURPLUS/DEFICIT OF**RECEIPTS & PAYMENTS**

General fund	-	12,908	12,908	(929)
Interest received	-	-	-	-
Gift aid refunds	-	719	719	(501)
Restricted funds	1,541	-	1,541	9,685
Total	4	1,541	13,627	15,168

OPENING AMOUNTS

General fund	-	1,979	1,979	2,908
Interest received	-	-	-	-
Giftaid refunds	-	-	-	501
Restricted funds	10,415	-	10,415	730
Total		10,415	1,979	12,394

CLOSING FUND BALANCE

General Fund	-	14,887	14,887	1,979
Interest received	-	-	-	-
Giftaid refunds	-	719	719	-
Restricted Funds	11,956	-	11,956	10,415
Total		11,956	15,606	27,562

HEART TO HELP

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

- A) The Heart to Help charity had fundraising costs of £5,075 for a Charity Banquet held on 22 November 2019. The Banquet was sponsored by a donor and a one off donation covered these costs.
- B) Remuneration on a self-employed basis was paid to one Trustee as agreed £4,296 and also £2,600 for office rent.

1. Notes to the Accounts

- 1.1 These financial statements have been prepared under the Historical Cost convention and in accordance with applicable standards and the Statement of Recommended Practice (2005) Accounting for Charities.
- 1.2 The accounts have been prepared on the Receipts and Payments basis.

2. Trading Activities

Trading activities comprise of gross proceeds from collections of general and special offerings. The General fund total receipts increased this year due to a Charity Dinner in November 2019; Restricted one off gifts decreased in comparison with last year. Individual regular committed giving from the UK also increased due to a donor doubling their giving. Overall committed regular donations both on General and Restricted funds are increasing.

3. Direct charitable expenditure

Includes grants to New India Church of God in India as detailed in the analysis of gifts. Reimbursed expenses were paid as agreed.

Interest and giftaid monies were added into the General fund.

4. Surplus/Deficit of Receipts/Payments

There were surplus funds available at the end of the year.

Signed: R. M. Clark Rose Marie Clark Position: Treasurer

Signed: Chrishre Clark Position: Assistant Treasurer

Date: 31.1.2021

HEART TO HELP
Income year ended 31 March 2020

INCOME	AMOUNT	AMOUNT
	2020	2019
General Fund		
General	20,300	17,044
Gift Aid (General)	719	-
	21,019	17,044
Restricted Fund		
Children's support	3,095	3,035
Worker	360	360
School	-	9,900
Charity Banquet for Children support	15,562	-
	19,017	13,295
Total	40,036	30,339

HEART TO HELP
EXPENDITURE YEAR ENDED 31 MARCH 2020

EXPENSE	AMOUNT	AMOUNT
	2020	2019
General fund grant to New India Church of God in India	150	13,390
Admin & Finance Services	4,296	4,137
Rent	2,600	800
Bank charges IMO	25	27
Expenses (UK) & Travel	321	120
	7,392	18,474
Restricted funds		
Childrens support	1,770	3,220
Charity Banquet fundraising cost	5,075	-
Childrens support charity banquet	551	-
Workers support	180	390
Schools	9,900	-
	17,476	3,610
	24,868	22,084

HEART TO HELP
BALANCE SHEET YEAR ENDED 31 MARCH 2020

	2020	2019
<u>BANK BALANCES</u>		
Barclays Community account	27,562	12,394
	<u>27,562</u>	<u>12,394</u>
 TOTAL ASSETS	 <u><u>27,562</u></u>	 <u><u>12,394</u></u>
 <u>General funds</u>		
General Fund	14,887	1,979
Gift aid	<u>719</u>	<u>-</u>
	15,606	1,979
<u>Restricted Funds</u>		
Restricted fund	11,956	10,415
 TOTAL	 <u><u>27,562</u></u>	 <u><u>12,394</u></u>

HEART TO HELP
Fund Disbursement to India 31st March 2020

FUND DISBURSEMENT INDIA	£	£
	2020	2019
From General Fund		
General grant to India	150	-
Staff salaries and wages	-	1,000
Childrens' Homes	-	12,390
Grant to New India Church of God	150	13,390
Total From General Fund	150	13,390
From Restricted Fund		
Childrens Support	1,770	3,220
Charity Banquet - Child support	551	-
Workers support	180	390
School donation	9,900	-
	12,401	3,610
Grant New India Church of God	12,401	3,610
TOTAL FUNDS TO INDIA	12,551	17,000
UK Expenditure		
Charity Banquet fundraising cost	5,075	-
CCPA subscription	60	120
Admin & Finance Expenses	4,296	4,137
General & Travel Expenses	261	-
Office rent	2,600	800
Bank charges IMO	25	27
	12,317	5,084
TOTAL EXPENDITURE	24,868	22,084