

HEART TO HELP



ACCOUNTS



Year ended 31 March 2021

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# HEART TO HELP

*Administrative Information for year ended 31 March 2021*

## 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 2021, 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**

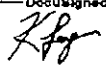
In connection with my examination, no matter has come to my attention:

(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:  
  
F004AFEF23004FC...

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

**Date:** 24-12-21

## **HEART TO HELP**

### **Annual Report - year ended 31 March 2021**

Heart to Help had an income of £58,065 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 2021. 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' 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**

### **Relief of Poverty - Orphans & Destitute children**

Monthly support for 10 destitute Children providing homes, education, clothing and food. Along with 1 staff member supported on a monthly basis.

### **Educational Schools**

A one off donation of £24,000 sustained the Teachers' salaries for the Schools during the Covid19 Pandemic

### **Organisation of the Charity**

The trustees named on page one have served throughout the year. 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 (£1,600 one thousand six hundred pounds). 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 £25,029 to New India Church of God in India and a Restricted fund grant of £39,971 a total combined grant of £65,000. Overall, 22 children received monthly support for 12 months. The schools received for Teachers' salaries during the Covid19 Pandemic. Please see the Disbursement funds for further information.

### **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 has 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: 24 December 2021  
 Christine Clark (Secretary/Trustee)

**HEART TO HELP****Receipts & Payments Account Year Ended 31 March 2021**

		2021	2021	2021	2020
			£	£	£
<b><u>RECEIPTS</u></b>	<b>Notes</b>	<b>Restricted</b>	<b>General</b>	<b>Total</b>	<b>Total</b>
General fund		-	25,330	25,330	20,300
Interest received		-	-	-	-
Giftaid - tax refunds		-	3,245	3,245	719
Restricted Funds		29,490	-	29,490	19,017
<b>Trading activities</b>	<b>2</b>	<b>29,490</b>	<b>28,575</b>	<b>58,065</b>	<b>40,036</b>

**PAYMENTS**

General fund	-	31,566	31,566	7,392
Interest received	-	-	-	-
Giftaid - tax refunds	-	-	-	-
Restricted Funds		39,971	-	39,971
<b>Total</b>	<b>3</b>	<b>39,971</b>	<b>31,566</b>	<b>71,537</b>
				<b>24,868</b>

**SURPLUS/DEFICIT OF  
RECEIPTS & PAYMENTS**

<u>RECEIPTS STATEMENTS</u>				
General fund	-	(6,236)	(6,236)	12,908
Interest received	-	-	-	-
Gift aid refunds	-	3,245	3,245	719
Restricted funds	(10,481)	-	(10,481)	1,541
<b>Total</b>	<b>4</b>	<b>(10,481)</b>	<b>(2,991)</b>	<b>(13,472)</b>
				<b>15,168</b>

**OPENING AMOUNTS**

<u>OPENING BALANCE</u>				
General fund	-	14,887	14,887	1,979
Interest received	-	-	-	-
Giftaid refunds	-	719	719	-
Restricted funds	11,956	-	11,956	10,415
<b>Total</b>	<b>11,956</b>	<b>15,606</b>	<b>27,562</b>	<b>12,394</b>

**CLOSING FUND BALANCE**

<b><u>SECOND FUND BALANCE</u></b>				
General Fund	-	8,651	8,651	14,887
Interest received	-	-	-	-
Giftaid refunds	-	3,964	3,964	719
Restricted Funds	1,475	-	1,475	11,956
<b>Total</b>	<b>1,475</b>	<b>12,615</b>	<b>14,090</b>	<b>27,662</b>



# **HEART TO HELP**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

- A) The Heart to Help charity had no fundraising costs in the year 2020/21  
B) Remuneration on a self-employed basis was paid to one Trustee as agreed, £3,984 and also £2,400 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 increased regular giving; Restricted one-off gifts increased in comparison with last year due to a large one off gift for the Schools to help cover Teachers' salaries. Overall committed regular donations both on General and Restricted funds increased during the year.

### **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: RM Clark RM Clark

Position: Treasurer

Signed: Christie Clark Christie Clark

Position: Assistant Treasurer

Date: 24 December 2021

**HEART TO HELP**  
**Income year ended 31 March 2021**

<b>INCOME</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
	<b>2021</b>	<b>2020</b>
<b>General Fund</b>		
General	25,330	20,300
Gift Aid (General)	3,245	719
	<b>28,575</b>	<b>21,019</b>
 <b>Restricted Fund</b>		
Children's support	3,395	3,095
Worker	815	360
School	24,080	-
Charity Banquet for Children support	1,200	15,562
	<b>29,490</b>	<b>19,017</b>
 <b>Total</b>	<b>58,065</b>	<b>40,036</b>

**HEART TO HELP**  
**EXPENDITURE YEAR ENDED 31 MARCH 2021**

<b>EXPENSE</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
	<b>2021</b>	<b>2020</b>
General fund grant to New India Church of God in India	25,029	150
Admin & Finance Services	3,984	4,296
Rent	2,400	2,600
Bank charges IMO	50	25
Thirty one Eight Subscription	32	60
Expenses (UK) & Travel	-	261
Postage UK	71	-
	<b>31,566</b>	<b>7,392</b>
<b>Restricted funds</b>		
Childrens support	4,045	1,770
Charity Banquet fundraising cost	-	5,075
Childrens support charity banquet	11,086	551
Workers support	840	180
Schools	24,000	9,900
	<b>39,971</b>	<b>17,476</b>
	<b>71,537</b>	<b>24,868</b>

**HEART TO HELP**  
**ASSETS & LIABILITIES YEAR ENDED 31 MARCH 2021**

	2021	2020
<b><u>Cash Funds</u></b>		
<b>Barclays Community account</b>		
General (Unrestricted funds)	12,615	15,606
Restricted funds	1,475	11,956
	<u>14,090</u>	<u>27,562</u>
<b>Other Monetary Assets</b>		
<b>Giftaid tax refund due for claim</b>		
made to 31 March 21		
General (Unrestricted funds)	70	1,276
Restricted funds	80	419
	<u>150</u>	<u>1,695</u>
<b>Investment assets</b>	-	-
<b>Assets retained for the charity's own use</b>	-	-
<b><u>Liabilities</u></b>		
General Fund		
Restricted fund	<u>-</u>	<u>-</u>
	-	-

**HEART TO HELP**  
**Fund Disbursement to India Year 31st March 2021**

<b>FUND DISBURSEMENT INDIA</b>	<b>£</b>	<b>£</b>
	<b>2021</b>	<b>2020</b>
<b>From General Fund</b>		
General grant to India	1,829	150
Staff salaries and wages	4,000	-
Childrens' Homes	7,200	-
Schools	12,000	
<b>Grant to New India Church of God</b>	<b>25,029</b>	<b>150</b>
<b>Total From General Fund</b>	<b>25,029</b>	<b>150</b>
<b>From Restricted Fund</b>		
Childrens Support	4,045	1,770
Charity Banquet - Child support	11,086	551
Workers support (House Parent)	840	180
School donation	24,000	9,900
	<b>39,971</b>	<b>12,401</b>
<b>Grant New India Church of God</b>	<b>39,971</b>	<b>12,401</b>
<b>TOTAL FUNDS TO INDIA</b>	<b>65,000</b>	<b>12,551</b>
<b>UK Expenditure</b>		
Charity Banquet fundraising cost	-	5,075
CCPA subscription	32	-
Admin & Finance Expenses	3,984	4,296
General & Travel Expenses	-	321
Postage UK	71	
Office rent	2,400	2,600
Bank charges IMO	50	25
	<b>6,537</b>	<b>12,317</b>
<b>TOTAL EXPENDITURE</b>	<b>71,537</b>	<b>24,868</b>