

HEART TO HELP



ACCOUNTS



Year ended 31st March 2019

INDEX TO ACCOUNTS

Administrative Information	1
Independent Examiner's Report	2
Trustees report	3-5
Receipts & Payments Account	6
Notes to accounts	7
Income Analysis	8
Expenditure Analysis	9
Balance sheet	10
Disbursement of Funds	11

HEART TO HELP

Administrative Information for year ended 31st March 2019

TRUSTEES

Mr Alex Bell
Mr Brian Niblock
Ms Christine Clark
Mr Christopher Clark (Retired Sept 18)
Mrs Lee Ann de Villiers
Mrs Marie Clark
Mr R Abraham

REGISTRATION NUMBER

1122658

ADDRESS

14 Mapledene
Kemnal Road
Chislehurst
BR7 6LX

BANKER

Barclays Bank plc
Catford
London
SE6

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 2019, 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: 

Relevant professional qualification or body: Institute of Chartered Accountants England & Wales

Address: 4 Streamside Close, Bromley, Kent, BR2 9BH

Date: 13/1/2020

HEART TO HELP

Annual Report - year ended 31 March 2019

The trustees present their report along with the accounts of the charity for the year ended 31 March 2019. 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 29th 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:

- i) The relief of poverty
- ii) The advancement of education
- iii) The support of children in orphanages, street children and education for destitute women & children.
- iv) The objectives of the charity includes; relief of poverty and hardship, building and supporting Children's homes, Retirement homes and destitute women's homes. It also includes the establishment of Educational Institutions.

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.

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 three months.

Grant making policy

The Trustees do not respond to unsolicited applications. Funds are distributed to organisations in India and Nepal which are well known to the trustees.

Activities in the Year

The charity depends on gifts and donations made by individuals and groups. During this year the charity had no fundraising events.

Donations and gifts were received from groups and individuals. The funds were distributed to an organisation in India well known to the trustees. The donations supported the running costs of Children's homes, widows and general needs to alleviate poverty. A large one off donation was received of £9,900 towards the furnishing of a new School.

Retirement of Chairman & Trustee Christopher Clark

Abraham presented the Board with the proposed retirement of Christopher Clark from the post of Chairman and Trustee of Heart to Help. The Board accepted the retirement of Christopher Clark as from September 2018. The Board thanked Christopher Clark for all his invaluable input and support of Heart to Help over the past 11 years.

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 does require an Independent Examination of its accounts in accordance with section 145 of the Charity Act 2011, as this year's income was above the £10,000 threshold.

The charity remunerated in the year, on a self employed basis, trustee Ms C Clark for Administrative and Financial Services and also paid Office rent as agreed.

Approved by the Trustees and signed on their behalf by:



Christine Clark (Secretary/Trustee)

On behalf of the Board of Trustees

January 2020

HEART TO HELP**Receipts & Payments Account Year Ended 31 March 2019**

		2019	2019	2019	2018
			£	£	£
<u>RECEIPTS</u>	Notes	Restricted	General	Total	Total
General fund		-	16,498	16,498	11,905
Interest received		-	-	-	-
Giftaid - tax refunds		-	546	546	1,819
Restricted Funds		13,295	-	13,295	4,220
Trading activities	2	13,295	17,044	30,339	17,944

PAYMENTS

General fund		-	17,427	17,427	11,339
Interest received		-	-	-	-
Giftaid - tax refunds		-	1,047	1,047	1,319
Restricted Funds		3,610	-	3,610	4,955
Total	3	3,610	18,474	22,084	17,613

SURPLUS/DEFICIT OF RECEIPTS & PAYMENTS

General fund		-	(929)	(929)	566
Interest received		-	-	-	-
Gift aid refunds		-	(501)	(501)	500
Restricted funds		9,685	-	9,685	(735)
Total	4	9,685	(1,430)	8,255	331

OPENING AMOUNTS

General fund		-	2,908	2,908	2,342
Interest received		-	-	-	-
Giftaid refunds		-	501	501	1
Restricted funds		730	-	730	1,465
Total		730	3,409	4,139	3,808

CLOSING FUND BALANCE

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	4,139

HEART TO HELP

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

- A) The charity had no fundraising costs in this year.
- B) Remuneration on a self-employed basis for Administration & Bookkeeping services was paid to one Trustee Christine Clark as agreed. Office rent was paid to Trustee Christine Clark as agreed.

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 on 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 & Restricted donations. The General committed giving increased in comparison to last year. The regular Restricted committed giving slightly decreased over the year but one off gift increased the overall restricted giving due to a large one off gift of £9,900.

3. Direct charitable expenditure

Includes donations to Heart to Help 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

Position: Treasurer

Signed: C L T

Position: Assistant Treasurer

Date: 13/01/2020

HEART TO HELP
Income year ended 31 March 2019

INCOME	AMOUNT	
	2019	2018
General	17,044	13,724
Children's support	3,035	3,800
Widow Support	-	60
Worker	360	360
School	9,900	-
	30,339	17,944

HEART TO HELP
EXPENDITURE ANALYSIS YEAR ENDED 31 MARCH 2019

EXPENSE	AMOUNT	AMOUNT
	2019	2018
General fund grant to New India Church of God in India	13,390	8,045
Admin & Finance Services	4,137	4,200
Rent	800	-
Bank charges IMO	27	25
Expenses (UK) & Travel	120	188
New India Church of God (UK)	-	200
	18,474	12,658
Restricted funds		
Childrens support	3,220	4,575
Widows support	-	170
Workers support	390	210
	3,610	4,955
	22,084	17,613

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BALANCE SHEET YEAR ENDED 31 MARCH 2019

	2019	2018
<u>BANK BALANCES</u>		
Barclays Community account	12,394	4,139
	<u>12,394</u>	<u>4,139</u>
TOTAL ASSETS	<u><u>12,394</u></u>	<u><u>4,139</u></u>
<u>General funds</u>		
General Fund	1,979	2,908
Gift aid	-	501
	<u>1,979</u>	<u>3,409</u>
<u>Restricted Funds</u>		
Restricted fund	10,415	730
TOTAL	<u><u>12,394</u></u>	<u><u>4,139</u></u>

HEART TO HELP
DISBURSEMENT OF FUNDS 31 MARCH 2019

EXPENSE	AMOUNT
	2019
General fund grant to New India Church of God in India 2019	
Childrens Homes	12,390
Salaries & wages Staff	1,000
	13,390
Restricted funds	
Childrens support	3,220
Workers support	390
	3,610
Total Grant to India	17,000
General Expense UK	
CCPA Subscription	120
Office rent	800
Bank charges	27
Admin & Finance Expenses	4,137
	5,084
Total	22,084