

Charity number: 1103261

**International Association for Human Values
Trustees' report and financial statements
for the year ended 5 April 2013**

International Association for Human Values

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International Association for Human Values

Legal and administrative information

Status

The Charitable Trust was established by Deed on 19 November 2003 and was later amended by supplemental Deeds on 31 January 2004 and 15th May 2007

Trustees	Radhe Sham Chellaram Sue Hindle (Chairman) Gordon Herral Jennifer Pruess Madhu Rao
Charity number	1103261
Registered office	Pear Tree House Upper Hartfield SUSSEX TN7 4DX
Independent Examiner	Passer & Co 3 Old Lodge Way Stanmore Middlesex HA7 3AR
Bankers	National Westminster Bank 37 Green Lane Northwood Middlesex HA6 3AE

International Association for Human Values

Trustees' report for the year ended 5 April 2013

Charitable objects

The Association was set up by means of a trust deed on 13th November 2003 to promote Human Values. Those human values being such values as tolerance, respect, caring, generosity, peacefulness, kindness etc. In summary those positive values that are common to most religions and civilisations. It was envisaged that it would do this through a number of ways being:

- i) Service projects both in this country and abroad, as a practical application of applied human values. These service projects would be to promote the Charitable purposes of promoting education, providing help for the victims of natural disasters, and the relief of poverty and sickness, amongst such other charitable purposes as the committee think appropriate.
- ii) The promotion and support of courses and projects promulgated by Sri Sri Ravi Shankar and the Art of Living Foundation which fulfil the criteria of the charitable purposes and bring individuals to improved wellbeing and a practical appreciation and experience of human values in their personal and everyday lives.
- iii) The creation of an improved awareness of the role human values can play personally and in society generally. Both the initial donation and subsequent donations have been under the terms which allow the trustees to either retain the amounts or spend them as they think fit.

Organisational structure

There are 5 trustees. Where there is a requirement for a new trustee this person would be identified and appointed by the remaining trustees. The trustees see that any new trustee is made entirely familiar with the work and responsibilities of the trust and the requirements of compliance with the formal obligations as stipulated by the Charity Commission.

Procedures and policies for making donations

The trustees consider the recommendations of the management committee on a regular basis being every 2 or 3 months as appropriate, to respond to the opportunities and operational needs of the organisation. Nominations for donations are elicited through an informal network of contacts and approaches from that network.

The trustees require those seeking to receive a grant to submit a formal plan for their project setting out how much is required, what it is intended to do with those funds, how the project will be carried out in practical terms, and who is intended to benefit. They are also required to undertake to provide regular reports, photographs and materials that the Trust can then use to account publicly for the funds used and promote further fund raising. It is made clear that each application is considered on its own merits and does not infer further funding for the future. In fact it is policy for certain projects, that the funding is intended to launch a pilot project which will be the basis for applications for ongoing funding from other sources. Volunteers requiring the support of the charity for certain projects are asked to ensure the project is self funding or to raise the funds to cover it.

A prominent feature of IAHV is the emphasis that is placed upon the use of volunteers to manage the charity's affairs and conduct its projects. This has benefits in rendering donations very cost effective as it keeps administrative costs to a minimum whilst promoting the merits of volunteering with the additional satisfaction that this brings to all. However it is becoming recognised that it is appropriate on occasions to make payments to charitable workers.

Examples of this would be where grant funding is applied for and there is an expectation and even a requirement from the donor side, that funding be built in to the proposal to remunerate professionals undertaking project responsibilities. It may also in some circumstances be necessary to pay an individual for time put into projects where that is considered appropriate. This will however be the exception rather than the rule. The trustees will continue to honour their commitment to make donations from individuals and organisations as effective as possible by keeping overheads low.

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Trustees' report for the year ended 5 April 2013

Review of activities and achievements

The year 2012/ 2013 was comparatively quiet involving consolidation and background activity for the growth and changes that have followed primarily in the successful roll out of UK based initiatives particularly in the prisons and the area of community mental health.

Prison Programme. This year IAHV has continued its steady work to promote the excellent and internationally successful PrisonSMART programme. We had an interesting introduction into the Thameside prison in SE London and by the end of the year a partnership was agreed with the charity Turning Point to run a pilot programme of 6 courses there, to commence with a staff course in April 13. To facilitate this IAHV engaged a paid consultant to manage the developing programme and lead the courses.

Manage Your Mind. In the early Summer of 2012 IAHV launched a pilot programme for mental health in the Gillingham area of Kent. It proved successful and a local team was put together to build and manage it. It commenced in January 13 and has run very successfully. It is led by a GP member of IAHV UK and is targeted at those with low level anxiety, depression and stress. Referrals come from GPs and word of mouth.

Haiti Earthquake Relief. We continued to support this youth leadership training programme in the aftermath of the earthquake. We raised £5,205 and sent £6,042. This has been a very successful ongoing project specialising in the empowerment of youth to work together to support their local communities. However within the country due to local pressures and conditions the nature of the organisation's activities there has changed and at least for the time being IAHV UK will be focusing in other areas.

Educational Programmes in India for School Children. £21,855 was raised by regular monthly donations, the British 10K sponsored run and individual gifts for the provision of a school education for rural, slum and tribal children in India, who would not otherwise receive an education, through the Gift a Smile programme. £21,022 was sent for this purpose, including a small sum from the previous year. This project continues to be an excellent strong initiative running over 180 schools around India.

Peacebuilding Programme. In the closing months of the year IAHV UK set up a programme with external sponsorship to engage with the international Peacebuilding Industry, supplying the 'missing link' identified in the main stream interventions with our individual based approach to enhance the overall effectiveness of the work done in this area. It commenced in April 13 with the engagement of the services of a consultant with considerable experience in the field, both from the IAHV and industry point of view.

Disaster Relief. This is always something close to the hearts of IAHV UK and its volunteers. £5,026 was raised for Disaster relief. Of this £1,955 was specifically for the relief efforts in the aftermath of the Assam floods.

Activity Summary. The above projects were the main focus of the efforts for IAHV this year, though various other small initiatives were explored and supported, with a view to future development.

The trust's income was well up on last year, with an increase to £63,924 from £35,804 due to the increasing and active support of keen volunteers around the country including the raising of corporate sponsorship. The main annual fund raising event the British 10K was well supported and successful raising over £21,200 clear of expenses.

Reserves

As a grant making Charity the trustees have determined that, apart from maintaining sufficient funds to meet day to day expenses, they should like to build and hold a reserve fund and they are working towards this.

Investment powers, policy and performance

It is the policy of the Association to invest excess funds in an interest bearing bank account.

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Trustees' report for the year ended 5 April 2013

Grant making policy

The trustees identify projects and organisations they wish to support and do not invite or support speculative approaches. The trust also does not respond to unsolicited correspondence unless it relates to work in hand.

Future plans

The trustees intend to continue with the next phase of development. Having now got the organisation established and increasingly known, they are continuing to build a support base in the UK.. The charity is still rather restricted by a lack of active volunteers with skills in a number of key areas such as PR and IT . IAHV is hoping to recruit individuals with those skills. However there are hopeful signs of new enthusiasm in various centres around the country. IAHV UK is also looking to improve its links with other IAHV groups around the world for the sharing of resources and information. Steps are being taken to improve the infrastructure, website and database. Increasing use of online fund raising tools such as the Just Giving Web Pages , and Give As You Live will be adopted. New projects are also being investigated and supported however, including the initiation of women's empowerment programmes in Uganda, and a school's library project in India. IAHV will continue to be alert for opportunities to promote Human values as a medium to strengthen society and bring the benefits of the programmes to an ever wider audience.

Governance and internal control

The trustees keep the risks of the Trust under constant review. This work being managed on a day to day basis by a management committee and supervised by one or more of the trustees. Regular reports of activities being passed back to the trustees to consider and approve, raise queries and provide direction as appropriate.

The main risks to be managed involve ensuring that the best use is made of funds donated; that enthusiastic volunteers do not overstep their authority, and the arrangement of appropriate insurance cover by and for volunteers.

Procedures have been developed to manage these risks and remain under continuous review.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

International Association for Human Values

Trustees' report for the year ended 5 April 2013

Independent Examiner

A resolution proposing that Passer & Co be reappointed as auditors of the charity will be put to the Annual General Meeting.

This report was approved by the trustees on 3 December 2013 and signed on its behalf by

Sue Hindle (Chairman)

International Association for Human Values

Independent examiner's report to the trustees on the unaudited financial statements of International Association for Human Values.

I report on the financial statements of International Association for Human Values for the year ended 5 April 2013 which comprise the statement of financial activities, the balance sheet, the cash flow statement and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002), under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

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 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave 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.

**Passer & Co
Chartered Certified Accountants and
Registered Auditors
3 December 2013**

**3 Old Lodge Way
Stanmore
Middlesex
HA7 3AR**

International Association for Human Values

Statement of financial activities

For the year ended 5 April 2013

	Notes	Unrestricted funds £	Restricted funds £	2013 Total £	2012 Total £
Incoming resources					
Donations	2	28,459	35,444	63,903	35,804
Income from investments	3	20	-	20	20
Total incoming resources		<u>28,479</u>	<u>35,444</u>	<u>63,923</u>	<u>35,824</u>
Less: Cost of generating funds					
Event expenses	4	(5,438)	-	(5,438)	(2,175)
		<u>(5,438)</u>	<u>-</u>	<u>(5,438)</u>	<u>(2,175)</u>
Net incoming resources available for charitable application		<u>23,041</u>	<u>35,444</u>	<u>58,485</u>	<u>33,649</u>
Charitable expenditure					
Grants payable	5	-	(29,235)	(29,235)	(27,880)
Management and administration	6	(2,118)	-	(2,118)	(3,408)
Total charitable expenditure		<u>(2,118)</u>	<u>(29,235)</u>	<u>(31,353)</u>	<u>(31,288)</u>
Total resources expended		<u>(7,556)</u>	<u>(29,235)</u>	<u>(36,791)</u>	<u>(33,463)</u>
Net movement in funds		20,923	6,209	27,132	2,361
Total funds brought forward		<u>54,326</u>	<u>50,934</u>	<u>105,260</u>	<u>102,899</u>
Total funds carried forward		<u><u>75,249</u></u>	<u><u>57,143</u></u>	<u><u>132,392</u></u>	<u><u>105,260</u></u>

The notes on pages 9 to 12 form an integral part of these financial statements.

International Association for Human Values

Balance sheet as at 5 April 2013

	Notes	2013		2012	
		£	£	£	£
Current assets					
Debtors	8	10,510		6,309	
Cash at bank and in hand		122,382		99,451	
		<u>132,892</u>		<u>105,760</u>	
Creditors: amounts falling due within one year	9	<u>(500)</u>		<u>(500)</u>	
Net current assets			<u>132,392</u>		<u>105,260</u>
Net assets			<u>132,392</u>		<u>105,260</u>
Funds					
Unrestricted funds	11		75,249		54,326
Restricted funds	12		57,143		50,934
			<u>132,392</u>		<u>105,260</u>

The financial statements were approved by the Trustees on 3 December 2013 and signed on its behalf by

Gordon Herral

Sue Hindle (Chairman)

The notes on pages 9 to 12 form an integral part of these financial statements.

International Association for Human Values

Notes to the financial statements for the year ended 5 April 2013

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002) and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice 2005'.

1.2. Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

2. Donations

	Unrestricted funds £	Restricted funds £	2013 £	2012 £
Small Donations in current year	-	743	743	89
Gift a Smile	-	21,855	21,855	13,380
Youth Empowerment Project	-	2,179	2,179	-
Miscellaneous including infrastructure	28,459	-	28,459	16,907
Assam relief	-	1,955	1,955	-
Haiti	-	5,205	5,205	3,152
Palestine	-	99	99	14
Disaster Relief	-	3,072	3,072	995
Iran	-	336	336	1,216
Pakistan Relief	-	-	-	51
	<u>28,459</u>	<u>35,444</u>	<u>63,903</u>	<u>35,804</u>

3. Investment income

	Unrestricted funds £	2013 £	2012 £
Deposit interest	20	20	20
	<u>20</u>	<u>20</u>	<u>20</u>

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Notes to the financial statements for the year ended 5 April 2013

4. Cost of generating funds

	Unrestricted Funds £	2013 £	2012 £
10K Run	5,438	5,438	2,175
	<u>5,438</u>	<u>5,438</u>	<u>1,336</u>

5. Grants payable

	2013 £	2012 £
Gift a Smile	21,022	12,820
Haitii	6,042	9,040
MYM	411	-
Assam Relief	1,733	-
Prison SMART	27	-
Pakistan Relief	-	6,020
	<u>29,235</u>	<u>27,880</u>

6. Management and administration

	2013 £	2012 £
Audit fees	500	500
General expenses	1,618	2,908
	<u>2,118</u>	<u>3,408</u>

7. Trustees' emoluments

There were no employees during the year apart from the Trustees.

8. Debtors

	2013 £	2012 £
HMRC - Gift aid	6,692	2,491
Prepayments and accrued income	3,818	3,818
	<u>10,510</u>	<u>6,309</u>

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Notes to the financial statements for the year ended 5 April 2013

9. Creditors: amounts falling due within one year

	2013 £	2012 £
Trade creditors	500	500

10. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 5 April 2013 as represented by:		
Current assets	132,892	132,892
Current liabilities	(500)	(500)
	<u>132,392</u>	<u>132,392</u>

11. Unrestricted funds

	6 April 2012 £	Incoming £	Outgoing £	5 April 2013 £
General Grant Fund	54,326	28,479	(7,556)	75,249
	<u>54,326</u>	<u>28,479</u>	<u>(7,556)</u>	<u>75,249</u>

Purposes of unrestricted funds

Unrestricted funds may be put to any charitable use as determined by the Trustees

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Notes to the financial statements for the year ended 5 April 2013

12. Restricted funds	6 April 2012	Incoming	Outgoing	5 April 2013
	£	£	£	£
Sri Lanka Refugee Project	13,624	120	-	13,744
Africa	10,949	-	-	10,949
Youth Empowerment Project	8,639	2,179	-	10,818
Pakistan and Assam Relief	1,222	1,955	(1,733)	1,444
Haiti	850	5,205	(6,042)	13
Gift a Smile	2,955	21,855	(21,022)	3,788
Disaster relief	1,195	3,072	-	4,267
Miscellaneous including infrastructure	11,500	1,058	(438)	12,120
	<u>50,934</u>	<u>35,444</u>	<u>(29,235)</u>	<u>57,143</u>

Purposes of restricted funds

Restricted fund may only be put to the use determined by the donor.