

Charity number: 1103261

International Association for Human Values
Trustees' report and financial statements
for the year ended 5 April 2014

International Association for Human Values

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International Association for Human Values

Legal and administrative information

Charity number	1103261
Registered office	Pear Tree House Upper Hartfield SUSSEX TN7 4DX
Trustees	Radhe Sham Chellaram Sue Hindle (Chairman) Gordon Herral Jennifer Pruess Madhu Rao
Accountants	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

Report of the Trustees for the year ended 5 April 2014

The Trustees present their report and the financial statements for the year ended 5 April 2014. The Trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

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.

Objectives and activities

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.

International Association for Human Values

Report of the Trustees for the year ended 5 April 2014

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.

Achievements and performance

The year 2013/ 2014 was one of growth and an upturn in volunteer interest primarily in the successful roll out and development of UK based initiatives particularly in the prisons, peacebuilding 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. Having completed the pilot project in Thameside prison in SE London through a charity partner, a paid contract with Thameside itself was entered into to run throughout 2014 working mainly with the most demanding offenders. It is hoped to develop upon this to take the project to other prisons. The statistical evaluations of the outcomes and participant responses have been very positive.

BreatheSMART for offenders within the community

This programme was developed and had modest beginnings across the year 13/14, in both the Brighton area and Hackney. It is planned to develop it further. It complements the Prison SMART programme as well as playing a useful role in its own right.

Manage Your Mind

This community Mental Health in the Gillingham area of Kent, has continued to develop very effectively across the year even procuring grants and awards from the Medway council.. 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, partner organisations and word of mouth. The statistical evaluations of the outcomes have been very positive.

Educational programmes in India for school children. Gift A Smile

£ 19,114 was raised specifically 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, £32,057 was sent for this purpose,. This project continues to be an excellent strong initiative running over 180 schools around India.

Peacebuilding Programme.

This project was formally commenced at the beginning of this year. With its individual based, psycho social, approach it supplies the 'missing link' identified within the main stream peace building interventions to enhance the overall effectiveness of the work widely carried out in this field. A lot of good progress was achieved in the early stages of project development, including setting up a website, networking within the international Peacebuilding Industry, creating a video, and seeking and commencing discussion with prospective partners. Considerable interest was shown and it is recognized that the initiative is fully in line with the latest thinking in this field which recognizes the need for psychosocial input for true Peacebuilding to be effective. The work done this year should provide a strong foundation for future development.

The project was essentially funded across the year by a specific private donor with other smaller fundraising contributions.

Disaster Relief

This is always something close to the hearts of IAHV UK and its volunteers. This year included two major events being the floods in Uttarkhand and the typhoon in the Philippines. £35,517 was raised for Disaster relief. Of this £5000 was sent to the Philippines, and £ 18000 was sent for the relief efforts in the aftermath of the Uttarkhand floods. A further £10,000 was sent in the first week of the next financial year after a banking glitch caused a short delay.

International Association for Human Values

Report of the Trustees for the year ended 5 April 2014

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, including a Women's Empowerment programme in Uganda and a school's library project in India.

The trust's income was well up on last year, with an increase to £108,480 from £63,924 due to the increasing and active support of keen volunteers around the country. The main annual fundraising event the British 10K was well supported and successful raising over £23,000 clear of expenses.

Across the latter part of the year a new World Peace Meditation project was developed for a launch in Sept 2014 to honour the centenary of World War 1, with a worldwide Peace participation and awareness initiative using mobile app technology.

Financial review

The Trustees are delighted to report that income for the year was £108,501, up from £63,923 in 2013, allowing the Association to increase its grants from £29,235 to £82,393.

Plans for future periods

The trustees intend to continue with the next phase of development. This includes paying for external consultancy support where necessary for demanding projects requiring more input than is possible and available from volunteers. IAHV has also been receiving more external grant funding for specific projects. More volunteers have been coming forward however 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. New projects are also being investigated and supported including a Peace Promotion involving mobile app technology targeted for the International Day of peace on 21st September 14. IAHV is generally exploring ways to adopt new IT and social media technology, for effectiveness, communication and outreach.

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.

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 operation.

International Association for Human Values

Report of the Trustees for the year ended 5 April 2014

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 and the Charity (Accounts and Reports) Regulations 2008. 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

On behalf of the board

Gordon Herrald
Trustee

7 November 2014
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 accounts of International Association for Human Values for the year ended 5 April 2014 set out on pages 2 to 12.

Respective responsibilities of Text Switch and independent 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 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out 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 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:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper 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

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

Independent examiner

International Association for Human Values

Statement of financial activities

For the year ended 5 April 2014

	Notes	Unrestricted funds £	Restricted funds £	2014 Total £	2013 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	19,035	89,445	108,480	63,903
Investment income	3	21	-	21	20
Total incoming resources		<u>19,056</u>	<u>89,445</u>	<u>108,501</u>	<u>63,923</u>
Resources expended					
Costs of generating funds	4	4,871	2,327	7,198	5,438
Charitable activities	5	-	82,393	82,393	29,235
Governance costs	6	1,600	-	1,600	2,118
Total resources expended		<u>6,471</u>	<u>84,720</u>	<u>91,191</u>	<u>36,791</u>
Net incoming resources before transfers		12,585	4,725	17,310	27,132
Transfer between funds		<u>(9,644)</u>	<u>9,644</u>	-	-
Total funds brought forward		<u>75,249</u>	<u>57,143</u>	<u>132,392</u>	<u>105,260</u>
Total funds carried forward		<u>78,190</u>	<u>71,512</u>	<u>149,702</u>	<u>132,392</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 2014

	Notes	£	2014 £	£	2013 £
Current assets					
Debtors	7	15,035		10,510	
Bank and cash		135,167		122,382	
		<u>150,202</u>		<u>132,892</u>	
Creditors: amounts falling due within one year	8	<u>(500)</u>		<u>(500)</u>	
Net current assets			<u>149,702</u>		<u>132,392</u>
Net assets			<u>149,702</u>		<u>132,392</u>
Funds	9				
Restricted income funds			71,512		57,143
Unrestricted income funds			78,190		75,249
Total funds			<u>149,702</u>		<u>132,392</u>

The financial statements were approved by the Trustees on 7 November 2014 and signed on its behalf by

Gordon Herrald
Trustee

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 2014

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

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

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

International Association for Human Values

Notes to the financial statements for the year ended 5 April 2014

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2014 Total £	2013 Total £
Sri Lanka Refugee Project	-	-	-	120
Euro a day	-	19,114	19,114	21,855
Youth Empowerment Project	-	689	689	2,179
Miscellaneous including infrastructure	19,035	-	19,035	28,459
Assam relief	-	-	-	1,955
Haiti	-	-	-	5,205
Palestine	-	-	-	99
Disaster Relief	-	35,517	35,517	3,072
Iran	-	-	-	336
PeaceBuilding	-	13,614	13,614	-
MYM	-	6,612	6,612	290
Prison Smart	-	7,324	7,324	333
Library	-	120	120	-
TLEX	-	6,455	6,455	-
	<u>19,035</u>	<u>89,445</u>	<u>108,480</u>	<u>63,903</u>

3. Investment income

	Unrestricted funds £	2014 Total £	2013 Total £
Deposit interest	21	21	20
	<u>21</u>	<u>21</u>	<u>20</u>

4. Cost of generating funds

	Unrestricted funds £	Restricted funds £	2014 Total £	2013 Total £
Bank charges	60	-	60	-
10K Run & Disaster relief	4,811	-	4,811	5,438
TLEX	-	2,327	2,327	-
	<u>4,871</u>	<u>2,327</u>	<u>7,198</u>	<u>5,438</u>

International Association for Human Values

Notes to the financial statements for the year ended 5 April 2014

5. Costs of charitable activities - Grants payable

	Restricted funds £	2014 Total £	2013 Total £
Euro a day	32,057	32,057	21,022
MYM	3,460	3,460	411
Haiti	-	-	6,042
Peace Building	13,816	13,816	-
Prison Smart	5,117	5,117	27
YES	900	900	-
Disaster relief	23,035	23,035	-
Africa	4,008	4,008	-
Assam relief	-	-	1,733
	<u>82,393</u>	<u>82,393</u>	<u>29,235</u>

6. Governance costs

	Unrestricted funds £	2014 Total £	2013 Total £
General expenses	1,100	1,100	1,618
Professional - Accountancy fees	500	500	500
	<u>1,600</u>	<u>1,600</u>	<u>2,118</u>

7. Debtors

	2014 £	2013 £
Other debtors	<u>15,035</u>	<u>10,510</u>

8. Creditors: amounts falling due within one year

	2014 £	2013 £
Trade creditor	<u>500</u>	<u>500</u>

International Association for Human Values

Notes to the financial statements for the year ended 5 April 2014

9. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 5 April 2014 as represented by:			
Current assets	78,690	71,512	150,202
Current liabilities	(500)	-	(500)
	<u>78,190</u>	<u>71,512</u>	<u>149,702</u>

10. Unrestricted funds

	At 6 April 2013 £	Incoming resources £	Outgoing resources £	Transfers £	At 5 April 2014 £
General Grant Fund	<u>75,249</u>	<u>19,056</u>	<u>(6,471)</u>	<u>(9,644)</u>	<u>78,190</u>

Purposes of unrestricted funds

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

11. Restricted funds

	At 6 April 2013 £	Incoming resources £	Outgoing resources £	Transfers £	At 5 April 2014 £
Africa	10,949	-	(4,008)	-	6,941
Euro A Day	3,773	19,114	(32,057)	9,170	-
Youth Empowerment Project	10,818	689	-	-	11,507
PeaceBuilding	-	13,614	(13,816)	-	(202)
Prison Smart	1,301	7,324	(5,117)	-	3,508
TLEX	-	6,455	(2,327)	-	4,128
Disaster relief	4,267	35,517	(23,035)	-	16,749
Miscellaneous including infrastructure	26,035	6,732	(4,360)	474	28,881
	<u>57,143</u>	<u>89,445</u>	<u>(84,720)</u>	<u>9,644</u>	<u>71,512</u>

Purposes of restricted funds

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