

REGISTERED COMPANY NUMBER: 02207026 (England and Wales)
REGISTERED CHARITY NUMBER: 327645

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
HELP INTERNATIONAL**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

HELP INTERNATIONAL

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HELP INTERNATIONAL

REPORT OF THE TRUSTEES for the year ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Charities Act 2011, present their report with the Financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Principal activity

The principal activity of the Charitable Company continued unchanged as that of the furtherance of the gospel and the relief of human suffering and poverty throughout the world, promoting love and care for families and children providing educational support.

Objectives, organisation and activities

The objectives of the Charity:-

The proclamation and furtherance of the Gospel of God, the relief of human suffering and poverty, to provide education and training in the gospel. Help International aims to bring help and promote development across the globe. We seek to build solutions that last by working with local people & projects. We are fully committed to empowering communities, through sponsorship of children to further their educational studies and through supporting community projects.

HELP INTERNATIONAL

REPORT OF THE TRUSTEES for the year ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Review of progress and Achievements

In order to pursue its objectives through many nations, Help International has worked with its established partners and charitable causes in India, Sri Lanka, Zimbabwe, the Philippines and South Africa in the period up to March 2024.

Help International has focused its attention where primary recipients receive onward care and aid support. The projects are administrated by competent people who are trustworthy and transparent in the use of any monies raised by Help International on their behalf.

The charity has been able to continue to chart its course over the past year even through the difficult financial environment we found ourselves in, with more donors reconsidering the donations they make.

The following report of individual nations has not adjusted in its work from previous years and displays a continuing commitment to work towards these nations and peoples.

India

Help International has directed its financial and practical support through Rays of Joy Ministries in the development of their children's homes in India. Help International has continued its commitment in assisting in the provision of houses for children. Help International has great confidence in partnering in India with Rays of Joy and their continuing impact into the nation. This support continues to progress very well with all the resources being used for the benefit of the children in need. Some children have completed their sponsorship and a final Trust fund payment was sent for them, from the Hope Fund.

Sri Lanka

We have continued to make significant contributions to Rainbow House Children's Home in Colombo. Our partners on the ground caring for Rainbow House are Dr. Lalith and Hiranthi Mendis and the team at Gospel Ministries.

Zimbabwe

We have supported children through their education in Zimbabwe, the nation has been through a very difficult year and all support has been gratefully received. We work closely with our partners there Charles and Gladys Kuzerema.

Philippines

Sponsorship of children on the Island of Mindano has continued this year and is distributed through our trusted colleague on the ground there.

Hope Fund / Child Sponsorship

This fund continues to provide financial support for the education of children in India.

South Africa

We were able to support a College in Gordons Bay South Africa. This college aims to train and teach people in both spiritual and practical skills which will in turn uplift the communities of those who attend. The college has an international draw and hopes to have a broad impact. We continued to support widows through The Widows Pot fund assisting those who have suffered bereavement, finding themselves devoid of any support. We have supported a small NGO offering medical advice and support to local communities.

Zambia

We were able to contribute to the re-establishing of a roof for a community centre building following strong winds demolishing it.

HELP INTERNATIONAL

REPORT OF THE TRUSTEES for the year ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Future developments

General

The Trustees plan for the charity to continue to provide support for existing projects over the coming period and are considering what steps might be taken to strengthen the funding base.

India

We will continue to co-operate with sustainable projects involving the betterment of the lives of children in India, working mainly through the Rays of Joy ministry there.

Sri Lanka

It is our desire to continue to support Lalith and Hiranthi Mendis in all their humanitarian work for Sri Lanka. We will continue to contribute to the support of Rainbow House Children's home working from Colombo.

Child Sponsorship

We have and will maintain our ongoing commitments to the children in various nations who rely on our sponsorship, keeping the sponsors informed as much as is possible with their sponsored child's progress.

South Africa

We will continue to support a College training base in South Africa which will assist in the up-lift of communities and training.

FINANCIAL REVIEW

Review of financial affairs and activities

Full details of the financial transactions are contained in the attached accounts and the total incoming resources for the year were £51,259 (2023 - £36,813) and after deducting resources expended of £51,440 (2023 - £41,574) the net outgoing resources were £181 as compared with net outgoing resources of £ 4,761 in the previous period. The net assets of the charity at the 31st March 2024 were £12,824 (2023 - £13,005).

The Trustees have reviewed the charity's needs for reserves in line with guidance issued by the Charity Commission and consider it prudent that unrestricted reserves need only be sufficient to meet running costs.

The Trustees are confident that future income will enable the charity to meet its foreseeable needs, on the basis of planned activity.

Risk management

Directors and Trustees actively review the risks which may affect its continuation or the smooth running of its services on a regular basis. The Trustees also examine other operational and business risks faced by the charity and this helps mitigate and significant risks which may arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02207026 (England and Wales)

Registered Charity number

327645

HELP INTERNATIONAL

**REPORT OF THE TRUSTEES
for the year ended 31 March 2024**

Registered office

Nettle Hill Brinklow Road
Ansty
Coventry
CV7 9JL

Trustees

G L Duffy
A R Hulley (resigned 12.9.2023)
G F H Parker
Ms A N Lynch

Company Secretary

Ms C A Duffy

Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Bankers

National Westminster bank PLC
Bradford City Centre Branch
7 Hustlergate
Bradford
BD1 1PP

Approved by order of the board of trustees on 27 January 2025 and signed on its behalf by:



G L Duffy - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HELP INTERNATIONAL

Independent examiner's report to the trustees of Help International ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gregg Olnier MPhil BA(Hons) FCA

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

27 January 2025

HELP INTERNATIONAL

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		51,212	-	51,212	36,795
Investment income	2	47	-	47	18
Total		51,259	-	51,259	36,813
 EXPENDITURE ON					
Charitable activities					
Sponsorship		-	-	-	6,446
General funds		104,799	-	104,799	35,995
Other		(53,359)	-	(53,359)	(867)
Total		51,440	-	51,440	41,574
 NET INCOME/(EXPENDITURE)		(181)	-	(181)	(4,761)
 RECONCILIATION OF FUNDS					
Total funds brought forward		8,908	4,097	13,005	17,766
 TOTAL FUNDS CARRIED FORWARD		8,727	4,097	12,824	13,005

The notes form part of these financial statements

HELP INTERNATIONAL

**BALANCE SHEET
31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	-	-	-	54
CURRENT ASSETS					
Debtors	8	5,801	-	5,801	5,566
Cash at bank		4,426	4,097	8,523	8,825
		<u>10,227</u>	<u>4,097</u>	<u>14,324</u>	14,391
CREDITORS					
Amounts falling due within one year	9	(1,500)	-	(1,500)	(1,440)
NET CURRENT ASSETS		<u>8,727</u>	<u>4,097</u>	<u>12,824</u>	12,951
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,727</u>	<u>4,097</u>	<u>12,824</u>	13,005
NET ASSETS		<u><u>8,727</u></u>	<u><u>4,097</u></u>	<u><u>12,824</u></u>	<u><u>13,005</u></u>
FUNDS	10				
Unrestricted funds				<u>8,727</u>	8,908
Restricted funds				<u>4,097</u>	4,097
TOTAL FUNDS				<u><u>12,824</u></u>	<u><u>13,005</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

HELP INTERNATIONAL

BALANCE SHEET - continued
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2025 and were signed on its behalf by:



G L Duffy - Trustee

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 50% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Restricted funds received consist of grants and donations provided to the charity for specific purposes.

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	47	18

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**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

3. SUPPORT COSTS

	Governance costs £ <u>2,347</u>
General funds	

Support costs, included in the above, are as follows:

Governance costs

	2024 General funds £	2023 Total activities £
Independent examination	<u>2,347</u>	<u>1,303</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Independent review costs	2,347	1,303
Depreciation - owned assets	<u>54</u>	<u>14</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,514	14,281	36,795
Investment income	<u>18</u>	<u>-</u>	<u>18</u>
Total	<u>22,532</u>	<u>14,281</u>	<u>36,813</u>
EXPENDITURE ON			
Charitable activities			
Sponsorship	-	6,446	6,446
General funds	31,245	4,750	35,995
Other	<u>(867)</u>	<u>-</u>	<u>(867)</u>
Total	<u>30,378</u>	<u>11,196</u>	<u>41,574</u>

HELP INTERNATIONAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(7,846)	3,085	(4,761)
Transfers between funds	2,500	(2,500)	-
Net movement in funds	<u>(5,346)</u>	<u>585</u>	<u>(4,761)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	14,254	3,512	17,766
TOTAL FUNDS CARRIED FORWARD	<u><u>8,908</u></u>	<u><u>4,097</u></u>	<u><u>13,005</u></u>
7. TANGIBLE FIXED ASSETS	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>7,546</u>	<u>1,077</u>	<u>8,623</u>
DEPRECIATION			
At 1 April 2023	7,492	1,077	8,569
Charge for year	<u>54</u>	<u>-</u>	<u>54</u>
At 31 March 2024	<u>7,546</u>	<u>1,077</u>	<u>8,623</u>
NET BOOK VALUE			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>54</u>	<u>-</u>	<u>54</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024 £	2023 £
Other debtors		<u><u>5,801</u></u>	<u><u>5,566</u></u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	<u>1,500</u>	<u>1,440</u>

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	8,908	(181)	8,727
Restricted funds			
Child sponsorship	1,022	-	1,022
Hope fund	1,380	-	1,380
Together for Christ fund	1,695	-	1,695
	<u>4,097</u>	<u>-</u>	<u>4,097</u>
TOTAL FUNDS	<u>13,005</u>	<u>(181)</u>	<u>12,824</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	51,259	(51,440)	(181)
TOTAL FUNDS	<u>51,259</u>	<u>(51,440)</u>	<u>(181)</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	14,254	(7,846)	2,500	8,908
Restricted funds				
Child sponsorship	(12,467)	2,410	11,079	1,022
Hope fund	15,979	(1,020)	(13,579)	1,380
Together for Christ fund	-	1,695	-	1,695
	<u>3,512</u>	<u>3,085</u>	<u>(2,500)</u>	<u>4,097</u>
TOTAL FUNDS	<u>17,766</u>	<u>(4,761)</u>	<u>-</u>	<u>13,005</u>

HELP INTERNATIONAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,532	(30,378)	(7,846)
Restricted funds			
Child sponsorship	6,731	(4,321)	2,410
Hope fund	1,105	(2,125)	(1,020)
Together for Christ fund	6,445	(4,750)	1,695
	<u>14,281</u>	<u>(11,196)</u>	<u>3,085</u>
TOTAL FUNDS	<u>36,813</u>	<u>(41,574)</u>	<u>(4,761)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	14,254	(8,027)	2,500	8,727
Restricted funds				
Child sponsorship	(12,467)	2,410	11,079	1,022
Hope fund	15,979	(1,020)	(13,579)	1,380
Together for Christ fund	-	1,695	-	1,695
	<u>3,512</u>	<u>3,085</u>	<u>(2,500)</u>	<u>4,097</u>
TOTAL FUNDS	<u>17,766</u>	<u>(4,942)</u>	<u>-</u>	<u>12,824</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,791	(81,818)	(8,027)
Restricted funds			
Child sponsorship	6,731	(4,321)	2,410
Hope fund	1,105	(2,125)	(1,020)
Together for Christ fund	6,445	(4,750)	1,695
	<u>14,281</u>	<u>(11,196)</u>	<u>3,085</u>
TOTAL FUNDS	<u>88,072</u>	<u>(93,014)</u>	<u>(4,942)</u>

HELP INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

The Child Sponsorship fund represents resources raised to provide financial support for the education of children in India, Zimbabwe and The Philippines.

The Hope fund represents resources raised to provide financial support for the education of children in India, Zimbabwe and The Philippines.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

HELP INTERNATIONAL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	51,212	36,795
Investment income		
Deposit account interest	47	18
Total incoming resources	51,259	36,813
EXPENDITURE		
Charitable activities		
Sponsorship payments	37,489	40,659
Administration costs	1,034	479
Donations	50,500	-
Travel and subsistence costs	13,429	-
	<u>102,452</u>	<u>41,138</u>
Other		
Related Party Write-off	(53,359)	(867)
Support costs		
Governance costs		
Independent examination	2,347	1,303
Total resources expended	51,440	41,574
Net expenditure	(181)	(4,761)

This page does not form part of the statutory financial statements