

Reference and administration details

Charity name	Open Heart Foundation	
Registered charity number	NIC 109268	
Reporting period	01 October 2023 – 30 September 2024	
Submitted To	Charity Commission NI	
Charity's principal address	139 Castle Gardens, Limavady, N. Ireland.	
		Postcode BT49 0SP

- Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year
1	Robert Lee	Treasurer	n/a
2	Catherine Astbury	Chairman	n/a
3	Alfreda Lee	Secretary	n/a

- Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
n/a	n/a

Structure, governance and management

Type of governing document

The charity's governing document is our Memorandum and Articles of Association

Available on request at the Charity Website, or by email request to openheartngo@gmail.com

Trustees regularly review the effectiveness and outcomes of our activities to ensure that they continue to advance the public benefit.

Trustee recruitment and appointment

The Board of Trustees currently has 3 members, with a quorum of 2 members. It is responsible for the strategic direction and policy of the charity. The Board meets four times per annum, over the past year these meetings have been held in person.

Any future trustees will be recruited as per our Charity Trustee Recruitment and Appointment Policy. This ensures a transparent, fair, and strategic process for recruiting and appointing trustees, in line with the charity's needs, legal requirements, and good governance practices.

All new trustee appointments must be reported to the Charity Commission NI and Companies House. New trustees will undergo AccessNI checks, reference verifications, and declare any conflicts of interest during the recruitment process

Governance and Review

We continually assess our operations against the Charity Commission NI's public benefit guidance, ensuring compliance and alignment with our stated purposes.

Open Heart Foundation trustees regularly review the effectiveness and outcomes of our activities to ensure that they continue to advance the public benefit.

- Charitable purposes

The charity's objects ('Objects') are specifically restricted to the following:

The prevention or relief of poverty by providing: grants of money, items and services internationally to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

For the benefit of the public to relieve the suffering of animals in need of care and attention, abandoned, mistreated or lost by providing grants of money, items and services internationally to individuals and/or charities, or other facilities for the reception, transport, care and treatment of such animals.

- Public benefits

The charity trustees believe that both our purposes satisfy both elements of the public benefit requirement. The direct benefits which flow from this purpose include an enhanced quality of life and sense of wellbeing for individuals living in poverty. These benefits can be demonstrated by successfully delivering humanitarian aid and assistance to individuals in need. These benefits will be further evidenced by feedback from individuals and partner organisations.

There is potential for harm in sending volunteers to dangerous parts of the world. This is mitigated by carrying out risk assessments and having policies in place to protect them and is necessary to achieve our purpose.

- Purpose

This purpose is carried out by providing grants of money, items and services internationally to individuals in need and/or charities, or other organisations working to prevent or relieve poverty. There is no private benefit flowing from this purpose.

- Beneficiaries

The charity's beneficiaries are children and families living in any country of the world who have been exposed to poverty.

For the year reported, the direct beneficiaries of our Charity's work were children, babies, elderly, people with disabilities and people displaced due to conflict. We completed projects with schools, hospitals, orphanages, families, refugee centres, animal shelters and partner NGOs in Ukraine. We continued our work in Romania through provision of aid to people living with disabilities.

We believe our work provides clear public benefit by delivering critical support to civilians in a conflict zone, directly alleviating poverty, hunger, and ill health. We have ensured all activities align with our charitable purposes and meet the requirements of the public benefit test.

- Restrictions on who can benefit

During the reported period, we did not exercise any restrictions on who can benefit from our organisation and its services. If future restrictions are necessary, they will be justifiable and will not discriminate based on protected characteristics.

- Mitigation of Harm

To mitigate any harm flowing from our charity's purposes we consider risks at multiple levels and utilise clear policies and systems to address them when required.

Our procedures ensure we carry out risk assessments, safe and ethical sourcing, recipient safeguarding and dignity, analyse our impact on the local community, enforce transparency and accountability in all activities, establish appropriate staff and volunteer conduct, monitor environmental impact, and carry out contingency planning for our projects in Ukraine.

- Private benefit: No private benefit has occurred during the reported period. All of our distribution work within Ukraine is carried out either by our own volunteers or through our trusted network of partner organisations.

To ensure that any private benefit is incidental to the public benefit, we follow a set of principles and good governance practices. Our Charity has clear charitable purposes that primarily aim to benefit the public, and all activities are aligned with these purposes.

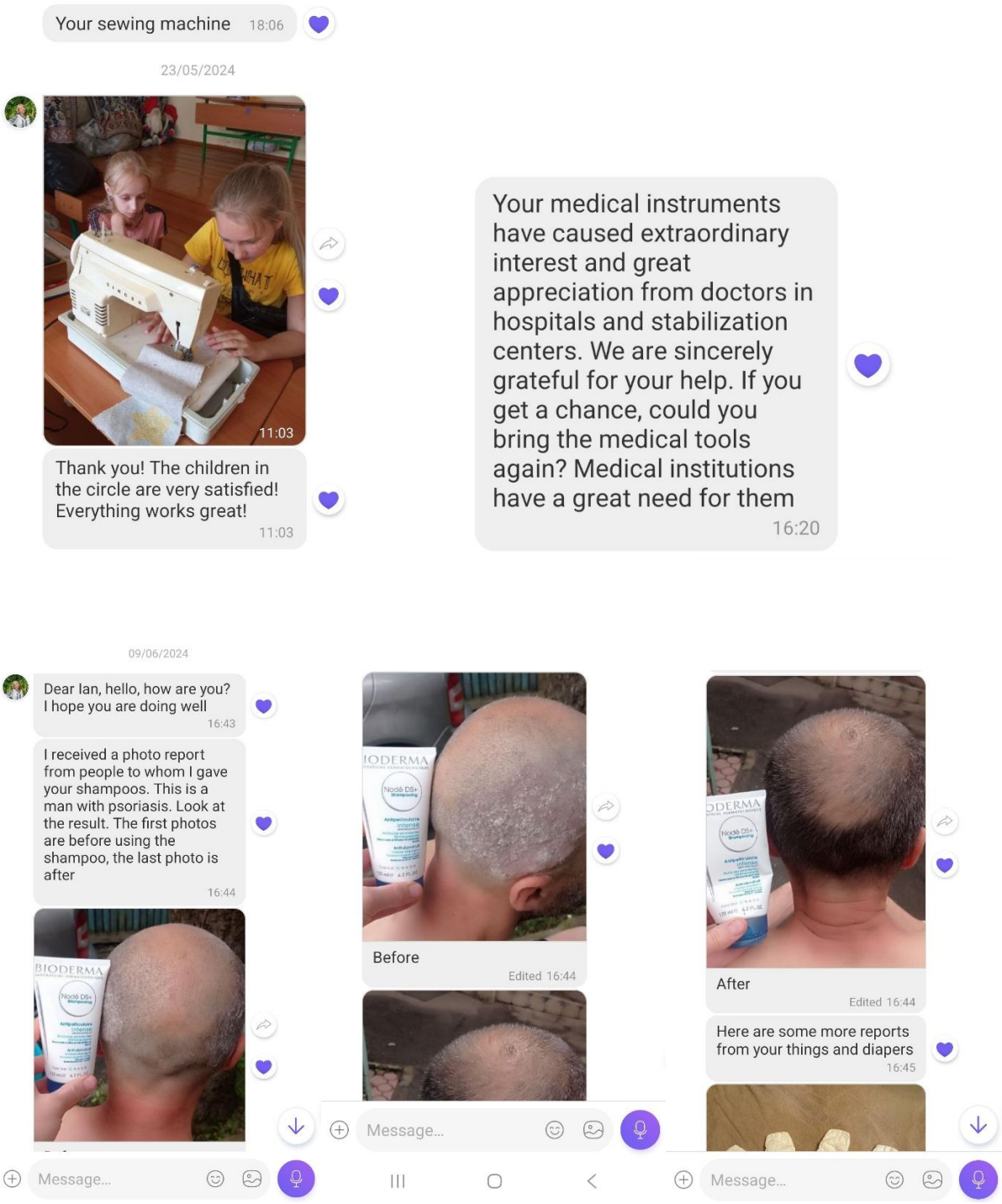
If the need arises, we will only allow private benefit if it is:

- a) Necessary
- b) Incidental

Charity Trustees must adhere to our Conflict of Interest policy, maintain proper records (including why any private benefit was necessary, and why the public benefit outweighed any private gain), routinely review operations and funding relationships to ensure public benefit remains the main focus, seek legal or professional advice when needed, apply to the Charity Commission (or equivalent body) for specific approvals if required.

Feedback - *“These benefits will be further evidenced by feedback from individuals and partner organisations.”*

We receive regular feedback and requests from our beneficiaries, local partners, community leaders and frontline aid workers. Using feedback effectively is essential to ensure our charity aid is relevant, impactful, and respectful of the needs of the beneficiaries we serve. We understand the importance of asking the right questions, analysing the feedback and adjusting the aid based on our findings.



↳ **Tanya Radomyshl**
Photo message

This woman has been disabled since childhood. I wrote to you about her. She got polio at the age of 5. We gave her your gift last year too. She thanked you very much, she was happy. She draws well and likes to do make-up for girls. She really liked the cosmetics



19:12

All women thanked you. It was very exciting to give them gifts from you. How little they need for happiness - a little attention and good emotions! I thank you for your good work!



19:14

↳ **Tanya Radomyshl**
We also sorted surgical instrum.
I was happy to receive the

+ Message...

We delivered 20 boxes to the village of Stavky and tomorrow we will deliver 20 boxes to the village of Krymok. Community heads will distribute them to poor children



19:07

You have been very busy!

19:07 ✓

A little 19:07



Next year I hope to have lots more presents. 500 or more 🙏

19:08 ✓

We also sorted surgical instruments and contacted 3 hospitals. From Monday,

+ Message...

March 25, 2024

Hey Brother! 16:42



0:25

16:45

Cats that received the meds from you 16:45

Good man, cheers! 17:11 ✓

All looking healthy and well feed 🙏 great work 17:11 ✓

We sent 50 kg of food along with the meds 17:12

Message

||| ○ <

09/06/2024

Here are some more reports from your things and diapers 16:45



16:45



16:45

Message...

- Activities and achievements

During the year, our charity continued to provide vital humanitarian support to vulnerable communities in Ukraine, focusing on both urgent needs and sustainable solutions in response to the ongoing crisis. Our key activities and achievements included:

- Providing essential supplies to families and children in need, including the distribution of food, clothing, toys, and craft materials to support both physical wellbeing and emotional resilience.
- Delivering hospital equipment and medical consumables to civilian hospitals, helping to enhance healthcare capacity and patient care.
- Supplying food to refugee centres, supporting displaced individuals and families with nutritional assistance during times of transition.
- Distributing Christmas presents to children, bringing moments of joy and comfort to young people during the holiday season.
- Providing sanitary items, feminine hygiene items, and toiletries to individuals and families, supporting hygiene and dignity in challenging circumstances.
- Delivering vitamin tablets and health supplements to improve general health and immunity among vulnerable populations.
- Supplying food and medicines to animal shelters, ensuring continued care for animals affected by the conflict.
- Delivering sewing machines and materials to our volunteer centre, which produces adaptive underwear for amputee patients in hospitals, supporting both patient dignity and rehabilitation.
- Distributing TENA incontinence pads to individuals, hospitals, and centres for people with disabilities, helping to meet critical personal care needs.
- Assisting other charities through administrative support, driving duties, ambulance deliveries, and the distribution of humanitarian aid, fostering collaboration and shared impact.
- Supporting the establishment of a Ukrainian NGO by our volunteers, helping them navigate new customs regulations and border requirements, and enabling them to facilitate ongoing humanitarian aid more effectively and independently.

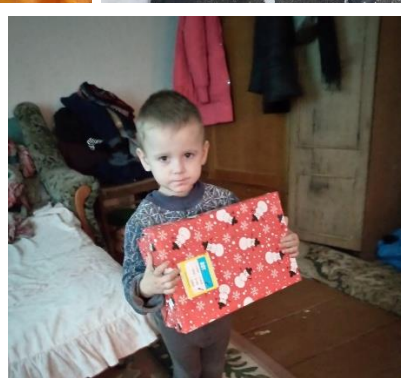
Throughout these activities, we remained committed to practical, compassionate, and collaborative humanitarian work. We aimed to address immediate needs while also empowering local volunteers and partners to build sustainable support systems for the future.

The following pages show a photo summary of some of the main activities undertaken by our charity to carry out its charitable purposes for the public benefit. In our photos, faces are only shown when permission is granted.

We delivered 3 van loads of hospital equipment, medical consumables, and hospital uniforms destined for civilian hospitals in Ukraine.

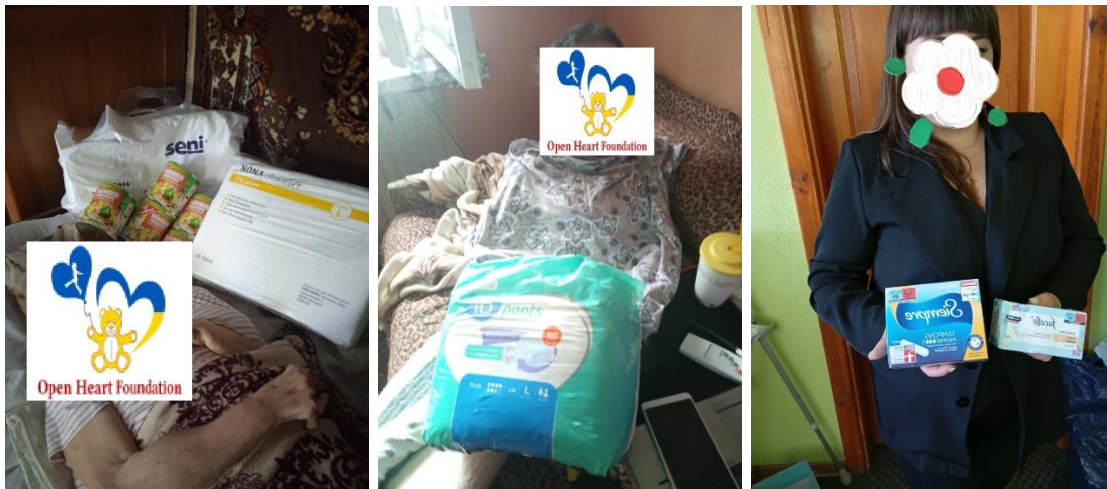


We extended our Christmas present project with 141 presents delivered to children and the elderly.





We continued to provide hygiene products to individuals and centres for people living with disabilities



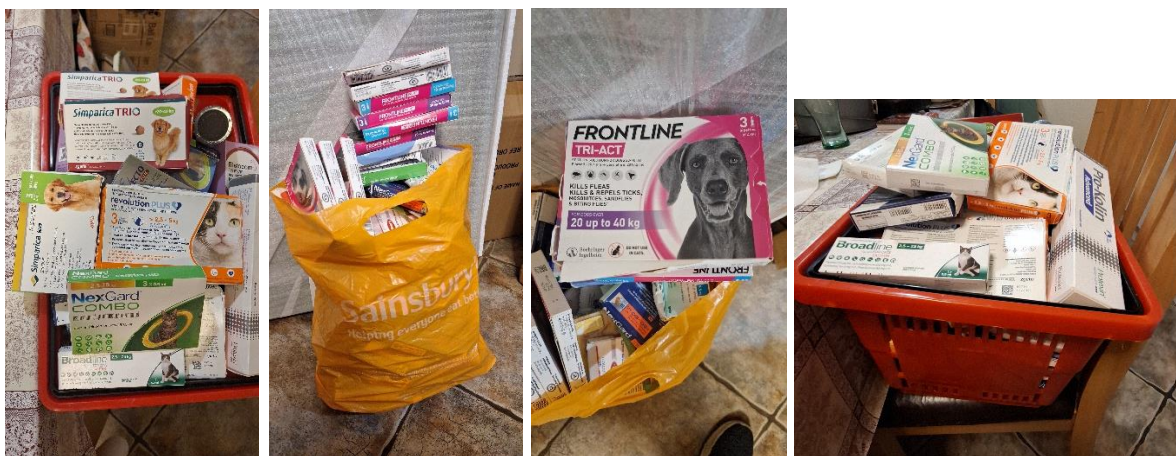
We provided toys, games and crafts for 6 different schools and social centres



Open Heart Foundation sent a further 3 sewing machines this year to our volunteers making adaptive underwear and trousers for the local hospitals.



We worked with 3 different animal shelters and 1 animal aid distribution centre, helping to deliver 2.9 tonnes of dog and cat food, 57 packets of worm and flea treatments and various pet accessories and bedding. We continue to feed strays on our journeys.



Receipts and Payments Account

Charity Name: Open Heart Foundation

Charity Number: NIC 109268

Period Covered: 01 October 2023 – 30 September 2024

RECEIPTS

Category	Unrestricted Funds (£)	Restricted Funds (£)	Total (£)
Donations	711	0	711
Fundraising income	2214	0	2214
Bank Interest	6	0	6
Total Receipts	2931	0	2931

PAYMENTS

Category	Unrestricted Funds (£)	Restricted Funds (£)	Total (£)
Charitable activities	1648	0	1648
Total Payments	1648	0	1648

Cash Funds Reconciliation

Cash at bank and in hand at beginning of year	£140
Add: Total receipts	£2931
Less: Total payments	£1648
Cash at bank and in hand at end of year	£1423

Statement of Assets and Liabilities

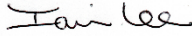
Assets:

- Cash at bank and in hand: £1,423
- Other assets (specify if any): £0

Liabilities:

- Creditors (amounts owed by the charity): £0
- Other liabilities (specify if any): £0

I declare that the above receipts and payments account has been approved by the trustees.

Signed:  Role: Treasurer

Date: 22/07/2025

Review of the Charity's Financial Position at Year End (30 September 2024)

During the financial year 1 October 2023 to 30 September 2024, Open Heart Foundation received a total income of £2,931, all of which was unrestricted. This income was primarily generated from donations (£711), fundraising activities (£2,214), and a small amount of bank interest (£6).

Total payments for the year amounted to £1,648, all of which was spent on charitable activities. The charity recorded a net surplus of £1,283 for the year.

At year-end, the charity held £1,423 in cash at bank and in hand, compared to £140 at the beginning of the year. There were no restricted funds, no liabilities, and no other assets reported.

The charity continues to operate on a receipts and payments basis and remains in a stable financial position, with sufficient cash reserves to support its short-term operational needs.

The trustees will continue to monitor income and expenditure closely and are committed to maintaining good financial stewardship in the year ahead.

Independent examiner's report to the charity trustees of Open Heart Foundation

I report on the accounts of the Trust for the year ended 30 September 2024.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Lee McGerty

Signature:

A handwritten signature in black ink, appearing to read 'Lee McGerty', with a long horizontal flourish extending to the right.

Relevant professional qualification or body: ACIM, ILM, MCP.

Address: 22 Mount Eden, Limavady, N. Ireland. BT49 0RP.

Date: 24/07/2025

Open Heart Foundation

Statement of Compliance with the Public Benefit Requirement

Date: 25 July 2025

Trustee Board Statement

We, the trustees of Open Heart Foundation, confirm that we have had due regard to the Charity Commission for Northern Ireland's statutory guidance on the public benefit requirement when exercising our powers and duties during the year. We have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit during this period to make sure that Open Heart Foundation's activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Our charity is established to relieve poverty and to relieve the suffering of animals, we pursue these purposes through the provision of:

- Food, clothing, toiletries and hygiene products
- Hospital equipment and medical consumables
- Other essential support for individuals and families in hardship
- Pet food, accessories, bedding and medications

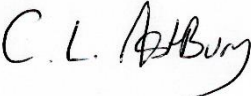
Our work is focused particularly in Ukraine, where we support those affected by conflict, displacement, and deprivation. These activities clearly align with and advance our charitable purposes for the public benefit.

We have ensured that:

- The benefits we provide are clear, identifiable, and directly related to our charity purposes
- Our work does not result in harm or inappropriate private benefit
- Regular reviews are carried out to confirm that our activities continue to deliver measurable public benefit in accordance with Charity Commission expectations
- No unreasonable restrictions are placed on who may benefit. Access to support is based on genuine need.

We are fully committed to ongoing compliance, and will continue to use the Charity Commission NI guidance for future governance and planning.

Signed on behalf of the Board of Trustees,

Name: 

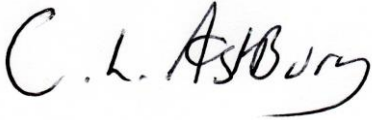

Role: Chair of Trustees

Date: 25 July 2025

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Catherine Linda Astbury	Robert Iain Lee
Position	Chair	Treasurer
Date	26 th July 2025	26 th July 2025