

# HEALTH AND NUTRITIONAL DEVELOPMENT SERVICES

England & Wales · Charity number 1050848

## Details

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**Other names** HANDS

**Status** Registered

**Legal form** Charitable company

**Company number** [03120243](#)

**Registered** 1995-11-20

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 78 Church Road  
Malvern  
WR14 1NH

**Phone** 01684569281

**Email** [office@handsworld.org](mailto:office@handsworld.org)

**Website** [www.handsworld.org](http://www.handsworld.org)

## Activities

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**Objects:** TO RELIEVE PERSONS IN ANY PARTS OF THE WORLD WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS AS A RESULT OF LOCAL, NATIONAL OR INTERNATIONAL DISASTER OR BY REASON OF THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES AND IN PARTICULAR BUT NOT EXCLUSIVELY BY MEANS OF DEPLOYING HUMAN AND MATERIAL RESOURCES TO PROVIDE APPROPRIATE RELIEF TO SUCH PERSONS

**Activities:** HANDS works to relieve poverty and need amongst disadvantaged peoples in SE Asia. In particular working to facilitate development by: training extension workers, income generation projects, agriculture, education or health care and nutrition as well as projects combating the trafficking of children.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

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- **Area of benefit:** ANY PARTS OF THE WORLD
- Thailand

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£93,190	£91,350	-	-
2023-12-31	£96,965	£100,217	-	-
2022-12-31	£103,489	£100,761	-	-
2021-12-31	£90,820	£87,512	-	-
2020-12-31	£94,843	£98,067	-	-

## Trustees

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Name	Role	Appointed
Bridget Alban		2014-11-29
DAVID ALBAN B ENG HONS		2014-01-07
Dr Philip Clarke		2025-06-14
SHEELAGH CLARKE		2025-06-14
Susan Wilson		2014-09-22

**HEALTH AND NUTRITIONAL DEVELOPMENT SERVICES**

England & Wales - Charity number 1050848

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# Accounts

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**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR TO**

**31 DECEMBER 2024**

**Charity No. 1050848**

**Company No. 3120243 (England and Wales)**

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

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## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### LEGAL & ADMINISTRATIVE INFORMATION

**Directors/Trustees:** B Alban  
S Wilson  
D Alban

The existing trustees appoint new trustees following the provisions laid out in the organisation's governing instrument.

**Secretary:** D Alban

**Company Number:** 3120243 (England and Wales)

**Charity Number:** 1050848

**Registered Office:** 78 Church Road  
Malvern  
Worcester  
WR14 1NH

**Governing Instrument:** The company is limited by guarantee and governed by its Memorandum and Articles of Association dated 31 October 1995. It is registered as a charity with the Charity Commission.

**Objects:**

The charity's object and its principal activity during the year under review is the advancement of health and nutritional needs in developing countries.

**Primary Bankers:** HSBC  
1 High Street  
Harpenden  
Hertfordshire

**Independent Examiners:** Beracah Administration Limited  
Incorporated Financial Accountants  
37 St Johns Road  
Sidcup  
Kent DA14 4HD

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR TO 31 DECEMBER 2024

#### Review of Activities and Achievements

##### **Hands Activities.**

We are very pleased to report that our relationships and partnerships with beneficiaries and agencies in the local community continues to flourish! As is our aim, this continues to lead to further development of existing projects and the implementation of new ones. Covid has continued to have a major impact on the region and lots of time and resources have been devoted to providing care and help for those hit hardest, the poorest of the poorest.

##### **Safety and Educational Support for Boys and Girls at Risk**

Care of children at our home has changed in terms of the number of children who are resident. We continue to care for nine children in residence, and they all continue to do well in education, and enjoy living at the centre in Fang. There are lots of activities for them to be involved in after they finish school each day.

Childwatch in Fang District is implemented differently because the communities we work with are mostly displaced families from Burma. From the earliest days of our work, we learnt that special problems exist for those who are 'displaced people'. As they are without ID papers, they do not have any rights and are not given refugee status. These are the poorest of the poor, many never attend school or have access to basic healthcare services.

We also found that among the remote villages along the border with Burma that access to education was very difficult and many children had to start very late, even as old as ten, and sometimes older. For a large majority of children, they had to attend school and study in a language that they did not speak at home and likely had no previous introduction to reading or writing. Those that live and grow up in these circumstances have little chance of escaping poverty and are vulnerable to exploitation and abuse.

Our work with families and children in the region involves us in healthcare, supporting education and alleviation of extreme poverty.

Some examples of our support and engagement with displaced families follow:

We do have particularly encouraging updates about two families we are helping. Nong Tee is a little boy with cerebral palsy. His parents asked for our help arranging transportation to the hospital in Chiang Mai every 3 months. The hospital is three hours away and they have no transport or funds for the journey. For the very first time Nong Tee was able to go swimming. He loves the water being in the water and it was obvious how freeing and therapeutic it is for him. We are now able to take him for regular outings to the swim park.

Mr and Mrs Nakhon's daughter, Yani, who was diagnosed with leukaemia, has responded well to her chemotherapy. Hands continue to support through regular visits and practical help during the year. The twin girls are now starting school for the first time.

##### **Care for the elderly.**

Many of the individuals we are helping are elderly people living alone and particularly those living in poverty. This year we have seen a big increase in the numbers of both elderly and disabled people who have needed support to meet basic needs and healthcare, including the problem of loneliness. Our staff continue to make a major difference in the lives of these folks.

This year we had our first gathering of older folks from the community. Our team members went to pick them up and bring them to the centre in Fang. We gave them lots of opportunity to chat and spend time together before a nice lunch and a ride back home.

##### **Foodbank Project**

Security and provision for family and community through sustainable development was always at the heart of our activities in the region. Learning how to work well with all that God has blessed us with in creation is our goal. Caring for our environment, our family, our community is the outcome that we work for. This year we have extended the

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR TO 31 DECEMBER 2024

hydroponic capacity and constructed a large polytunnel over some of our raised beds. This will allow for more growing during the monsoon season.

Much of our farm produce is distributed regularly to the elderly and disabled who are supported by Hands activities in the region. We are also starting to work with some families to help them develop their own 'kitchen gardens' growing vegetables, raising fish and chickens for their own use and if possible, to share with others.

#### **Risk Assessment**

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate significant risks.

#### **Reserves Policy**

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The directors aim to ensure the charity will be able to continue to fulfil its charitable activities even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

#### **Directors' responsibilities in relation to the financial statements**

The Charities Act 2011 and company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **SMALL COMPANY RULE**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the board on 15<sup>th</sup> September 2025 and signed on its behalf.



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**D ALBAN - DIRECTOR/TRUSTEE**

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### Independent Examiner's Report To the Trustees of Health & Nutritional Development Services (Reg'd Charity No 1050848)

I have examined the accounts for the period to 31 December 2024 as set out on page 6 to 11.

#### Respective responsibilities of Trustees and Examiner

The charity's trustees, who are also directors, are responsible for the preparation of the accounts; they consider that the audit requirement under section 144 of the Charities Act 2011 is not required, and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- to follow 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 matters have come to my attention.

#### Basis of 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 the seeking of 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 such matters set out in the statement below.

#### 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 s386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: accounting and Reporting by Charities (revised 2005) have not been met:  
or
- (2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Neal Rogers FFA  
September 2025  
Beracah Administration Limited  
Incorporated Financial Accountants  
37 St Johns Road  
Sidcup  
Kent DA14 4HD

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR TO 31 DECEMBER 2024**

	Notes	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
<b>INCOMING RESOURCES</b>					
<i>Incoming resources from generated funds:</i>					
Voluntary Income	4a	69,485	22,120	91,605	95,959
Income Resources from Charitable Activities	4b	1,218	-	1,218	730
Investment Income	4c	367	-	367	276
<b>Total incoming resources</b>		71,070	22,120	93,190	96,965
<b>RESOURCES EXPENDED</b>					
<i>Costs of generating funds:</i>					
Charitable Activities	5a	68,161	22,964	91,125	99,992
Governance Costs	5b	225	-	225	225
Total Expenditure		68,386	22,964	91,350	100,217
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		2,684	(844)	1,840	(3,252)
<b>Total Funds Brought Forward</b>		41,329	2,553	43,882	47,134
<b>Total Funds Carried Forward</b>		£44,013	£1,709	£45,722	£43,882

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes on pages 8 to 11 form part of these financial statements.

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**BALANCE SHEET  
AS AT 31 DECEMBER 2024**

	Notes	Unrestricted £	Restricted £	2024 Total £	2023 Total £
<b>FIXED ASSETS</b>					
Tangible Assets	3	2	-	2	2
<b>CURRENT ASSETS</b>					
Gift aid Tax Recoverable		8,106	-	8,106	7,867
Stock		1,981	-	1,981	1,202
Cash at Bank and in Hand	6	36,214	1,709	37,923	35,036
		<u>46,301</u>	<u>1,709</u>	<u>48,010</u>	<u>44,105</u>
<b>CURRENT LIABILITIES</b>					
Sundry Creditors		(2,290)	-	(2,290)	(225)
		<u>44,011</u>	<u>1,709</u>	<u>45,720</u>	<u>43,880</u>
<b>NET CURRENT ASSETS</b>					
		<u>£44,013</u>	<u>£1,709</u>	<u>£45,722</u>	<u>£43,882</u>
<b>FUNDS</b>					
Unrestricted Funds				44,013	41,329
Restricted Funds				1,709	2,553
				<u>£45,722</u>	<u>£43,882</u>

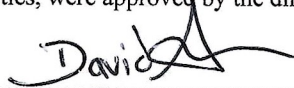
The Directors consider that the Company is entitled to exemption from the requirement to have an Audit under the provisions of Section 477 of the Companies Act 2006.

Members have not required the company, under Section 476 of the Companies Act 2006, to obtain an Audit for the year ended 31 December 2024.

The Directors acknowledge their responsibility for: -

- (i) Ensuring that the Company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
- (ii) Preparing Accounts which give a true and fair view of the state of affairs of the Company as at 31 December 2024 and of its results for the year in accordance with the requirements of Section 394 and 395, and which otherwise comply with the requirements of this Act relating to accounts so far as applicable to the Company.

The financial statements, which have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies, and in accordance with the Financial Reporting Standards for small entities, were approved by the directors on September 2025 signed on its behalf.



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**D ALBAN - DIRECTOR/TRUSTEE**

The notes on pages 8 to 11 form part of these financial statements.

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2024

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of Preparation of Financial Statements.

The Accounts are prepared under the Historical Cost Convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005), applicable UK Accounting Standards and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

##### 1.2 Incoming Resources.

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### Resources expended.

Resources expended are included in the Statement of Financial Activities on an accrual's basis, inclusive of value added tax, which cannot be recovered.

##### 1.3 Donated Services and Facilities.

These are included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### 1.4 Volunteer Help.

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

##### 1.6 Tangible Fixed Assets and Depreciation.

Tangible Fixed Assets are stated at cost or valuation less depreciation.

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Motor Vehicle	- 25% on reducing balance basis.
Plant and Equipment	- 33% on reducing balance basis.

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2024

#### 2. LEGAL STATUS OF THE CHARITY

The Trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.00.

#### 3. TANGIBLE ASSETS

	Motor Vehicle	Office Equipment	Total
	£	£	£
<b>COST</b>			
At 01.01.2024	5,214	269	5,483
Additions	-	-	-
At 31.12.2024	<u>5,214</u>	<u>269</u>	<u>5,483</u>
<b>DEPRECIATION</b>			
At 01.01.2024	5,121	268	5,389
Provided during the Period	92	-	92
At 31.12.2024	<u>5,213</u>	<u>268</u>	<u>5,481</u>
<b>NET BOOK VALUE</b>			
At 31.12.2024	<u>1</u>	<u>1</u>	<u>2</u>
At 31.12.2023	<u>93</u>	<u>1</u>	<u>94</u>

The annual commitments and non-cancelling operating leases and capital commitments are £Nil (2023: £Nil)

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 DECEMBER 2024**

**4 INCOMING RESOURCES**

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
<b>a) Voluntary Income</b>				
Donations	61,290	22,120	83,410	88,092
Gift aid Tax Recoverable	8,195	-	8,195	7,867
	69,485	22,120	91,605	95,959
<b>b) Income Resources from Charitable Activities</b>				
Thai Shop Sales	1,218	-	1,218	730
<b>c) Investment Income</b>				
Interest Receivable	367	-	367	276

**5 RESOURCES EXPENDED**

<b>a) Charitable Activities</b>				
Project Costs	21,489	-	21,489	28,342
Donations	2,250	22,964	25,214	20,764
Stock movement	(464)	-	(464)	667
Depreciation	-	-	-	-
Insurances	965	-	965	777
Motor & travelling	13,551	-	13,551	6,656
Office Costs - Thailand	28,513	-	28,513	42,554
Office Costs - UK	1,857	-	1,857	232
	68,161	22,964	91,125	99,992
<b>b) Governance Costs</b>				
Independent Examiners Fee	225	-	225	225

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 DECEMBER 2024**

**6 CASH AT BANK AND IN HAND**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	2024	2023
			£	£
Current Accounts	16,129	1,709	17,838	17,016
Deposit Account	20,085	-	20,085	18,020
	<u>36,214</u>	<u>1,709</u>	<u>37,923</u>	<u>35,036</u>

**7 SUNDRY CREDITORS**

Independent Examiners Fee	225	-	225	225
Sundry Creditors	2,065	-	2,065	-
	<u>2,290</u>	<u>-</u>	<u>2,290</u>	<u>225</u>

**4 STATEMENT OF FUNDS**

	<b>Bal b/fwd</b>	<b>Receipts</b>	<b>Expenses</b>	<b>Bal c/fwd</b>
	£	£	£	£
<b>Restricted Funds</b>				
D & C Summers	1,034	-	-	1,034
R Summers	1,381	21,120	(21,964)	537
M & A Summers	-	1,000	(1,000)	-
Rohingya Refugees	109	-	-	109
Misc.	29	-	-	29
	<u>2,553</u>	<u>22,120</u>	<u>(22,964)</u>	<u>1,709</u>
<b>Unrestricted Funds</b>				
General Funds	41,329	71,070	(68,386)	44,013

**8 TRUSTEES AND OTHER RELATED PARTIES**

No trustees received remuneration during the year (2023: Nil). No trustees were in receipt of expenses during the period (2023: Nil).

**9 POST BALANCE SHEET EVENTS**

The directors consider that there are no material events that have occurred since the Balance Sheet date.

**HEALTH AND NUTRITIONAL DEVELOPMENT SERVICES**

England & Wales - Charity number 1050848

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# Accounts

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**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**  
(A company limited by guarantee)

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR TO**

**31 DECEMBER 2023**

**Charity No. 1050848**

**Company No. 3120243 (England and Wales)**

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

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**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**LEGAL & ADMINISTRATIVE INFORMATION**

**Directors/Trustees:** B Alban  
S Wilson  
D Alban

The existing trustees appoint new trustees following the provisions laid out in the organisation's governing instrument.

**Secretary:** D Alban

**Company Number:** 3120243 (England and Wales)

**Charity Number:** 1050848

**Registered Office:** 78 Church Road  
Malvern  
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**Independent Examiners:** Beracah Administration Limited  
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## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR TO 31 DECEMBER 2023

#### Review of Activities and Achievements

##### **Hands Activities.**

We are very pleased to report that our relationships and partnerships with beneficiaries and agencies in the local community continues to flourish! As is our aim, this continues to lead to further development of existing projects and the implementation of new ones. Covid has continued to have a major impact in the region and lots of time and resources have been devoted to providing care and help for those hit hardest, the poorest of the poor.

##### **Safety and Educational Support for Boys and Girls at Risk**

Care of children at our home has changed in terms of the number of children who are resident. This year we have nine children. We have seen a very encouraging change in social conditions in the remote mountain villages in MaeFaluang District where our Childwatch Project has been operating for over twelve years now. One of the main achievements of the project is that of a much higher level of awareness that villagers have gained. Greater watchfulness and scrutiny concerning traffickers, and their methods is found throughout the region. This means the numbers of 'children at risk' have fallen dramatically.

Childwatch in Fang District is implemented differently because the communities we work with are mostly displaced families from Burma. On-going and serious conflict, repression and persecution have caused many to flee their homeland and seek safety across the border in Thailand. In this context our work with families and children is focused on helping with healthcare, supporting education and alleviation of extreme poverty.

Some examples of our support and engagement with displaced families follow:

Nong Tee is a little boy with cerebral palsy. His parents asked for our help requesting to arrange transportation to the hospital in Chiang Mai every 3 months. The hospital is three hours away and the family have no transport or funds to get their son there.

Nong Moong

Mr and Mrs Nakhon's have two daughters who are twins. One of the girls, Yani has leukaemia is being treated with chemotherapy. The family are struggling with extreme poverty. Hands has helped improve their living conditions and support through regular visits and practical helps.

Because Nong Ung and her parents are 'displaced people' they do not receive assistance regarding rights and welfare from any government agencies. Mum and Dad live and work in an orange orchard. Nong Ung has a physical disability, which was caused by an accident during infancy. She is ten years old and can attend a small rural school. Hands is helping Nong Ung in her education and the family in terms of alleviation of poverty.

##### **Care for the elderly.**

Many of the individuals we are helping are elderly people living alone and particularly those living in poverty. This year we have seen a big increase in the numbers of both elderly and disabled people who have needed support to meet basic needs and healthcare, including the problem of loneliness. Our staff continue make to make a major difference in the lives of these folks.

Visiting grandma Kai and her husband is a regular activity for members of our team. They are both living with disabilities and are very poor. It's very difficult for them to keep their home clean and safe. Some of our team members visit them each week to see how they are and to clean.

##### **Housing Projects**

Partnering with local authorities to provide adequate housing for vulnerable individuals and families is ongoing. Uncle Kham's house in the village of Pang Poi is an example of the help being provided by this collaboration. Normally the local authority provides the materials needed and Hands provides the labour.

Mrs. Nakae husband had a drug addiction for many years. He decided to sell their house to support his addiction. As a result, Mrs. Nakae and her children had to live in a small bamboo house belonging to relatives. This house became dilapidated was demolished. The family now depend on other villagers to provide temporary accommodation for them. They must move often. Hands is working to provide solutions for them to have their own home.

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR TO 31 DECEMBER 2023

#### **Foodbank Project**

The Foodbank Project continues to be an important component in the work of Hands Produce from our small farm is supplemented with fish, eggs, chickens and pigs, rice and dried foods.

Much of this produce is distributed regularly to the elderly and disabled who are supported by Hands activities in the region. Where needs and opportunities arise, we continue to provide such basic needs to 'displaced families' in the area with these very vulnerable families and children. It is a huge challenge as most of them have no Thai ID papers. Covid has greatly increased the difficulties that the children and their families face, every day.

#### **Response to Cyclone Freddie.**

First report from Spencer and Ida 03-05-2023.

Accompanied by a small group of friends from Lilongwe, made the 150-mile trip, to Mangochi district in the southern region of Malawi to assess the situation after cyclone Freddy had caused widespread destruction across the south. They met with the community leaders and talked with those who were most affected by the storms.

Together they identified 21 families that needed help and that what was needed most was to restore food security as most of their maize crops had been destroyed just prior to harvesting.

After new fields had been prepared for planting Spencer and the team returned with food parcels, seeds, fertilizer, and watering cans.

Update from Spencer and Ida 08-08-2023.

They recently returned from a trip visiting the families who were given seed, fertilizer and equipment to plant new crops after cyclone Freddy destroyed their fields and crops.

It was so encouraging to see how they have worked diligently with what they were given and to see fields and gardens flourishing. They told Spencer and Ida that since they began, they have noticed positive changes in their community. Culturally this work is left to the women to do but since Spencer and Ida got involved and since HANDS provide the means for this project, the community has been working together to produce food. Even husbands are working alongside their wives: something rarely witnessed in that culture.

The families are managing to produce a surplus of food which they are selling at the local market and using the money to buy necessities and to help provide for their wider family.

One lady managed to sell £10 worth of vegetables from her garden. (That doesn't sound like much but that would buy her a 25kg bag of rice).

Spencer, Ida and their team, have been greatly encouraged to see how far these families have come from a place of devastation and loss to a place of hope and blessing for those around them.

#### **Risk Assessment**

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate significant risks.

#### **Reserves Policy**

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The directors aim to ensure the charity will be able to continue to fulfil its charitable activities even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**REPORT OF THE DIRECTORS/TRUSTEES  
FOR THE YEAR TO 31 DECEMBER 2023**

**Directors' responsibilities in relation to the financial statements**

The Charities Act 2011 and company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SMALL COMPANY RULE**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the board on 8th September 2024 and signed on its behalf.



.....  
**D ALBAN - DIRECTOR/TRUSTEE**

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### Independent Examiner's Report To the Trustees of Health & Nutritional Development Services (Reg'd Charity No 1050848)

I have examined the accounts for the period to 31 December 2023 as set out on page 6 to 11.

#### Respective responsibilities of Trustees and Examiner

The charity's trustees, who are also directors, are responsible for the preparation of the accounts; they consider that the audit requirement under section 144 of the Charities Act 2011 is not required, and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- to follow 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 matters have come to my attention.

#### Basis of 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 the seeking of 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 such matters set out in the statement below.

#### 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 s386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: accounting and Reporting by Charities (revised 2005) have not been met:  
or
- (2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Neal Rogers FFA  
8 September 2024  
Beracah Administration Limited  
Incorporated Financial Accountants  
37 St Johns Road  
Sidcup  
Kent DA14 4HD

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR TO 31 DECEMBER 2023**

	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES</b>					
<i>Incoming resources from generated funds:</i>					
Voluntary Income	4a	76,224	19,735	95,959	103,364
Income Resources from Charitable Activities	4b	730	-	730	125
Investment Income	4c	276	-	276	-
<b>Total incoming resources</b>		77,230	19,735	96,965	103,489
<b>RESOURCES EXPENDED</b>					
<i>Costs of generating funds:</i>					
Charitable Activities	5a	80,228	19,764	99,992	100,536
Governance Costs	5b	225	-	225	225
Total Expenditure		80,453	19,764	100,217	100,761
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		(3,223)	(29)	(3,252)	2,728
<b>Total Funds Brought Forward</b>		44,552	2,582	47,134	44,406
<b>Total Funds Carried Forward</b>		£41,329	£2,553	£43,882	£47,134

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes on pages 8 to 11 form part of these financial statements.

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**BALANCE SHEET  
AS AT 31 DECEMBER 2023**

	Notes	Unrestricted £	Restricted £	2023 Total £	2022 Total £
<b>FIXED ASSETS</b>					
Tangible Assets	3	2	-	2	2
<b>CURRENT ASSETS</b>					
Gift aid Tax Recoverable		7,867	-	7,867	11,965
Stock		1,202	-	1,202	1,868
Cash at Bank and in Hand	6	32,483	2,553	35,036	33,524
		<u>41,552</u>	<u>2,553</u>	<u>44,105</u>	<u>47,357</u>
<b>CURRENT LIABILITIES</b>					
Sundry Creditors		(225)	-	(225)	(225)
		<u>41,327</u>	<u>2,553</u>	<u>43,880</u>	<u>47,132</u>
<b>NET CURRENT ASSETS</b>		41,327	2,553	43,880	47,132
<b>NET ASSETS</b>		<u>£41,329</u>	<u>£2,553</u>	<u>£43,882</u>	<u>£47,134</u>
<b>FUNDS</b>					
Unrestricted Funds				41,329	44,552
Restricted Funds				2,553	2,582
				<u>£43,882</u>	<u>£47,134</u>

The Directors consider that the Company is entitled to exemption from the requirement to have an Audit under the provisions of Section 477 of the Companies Act 2006.

Members have not required the company, under Section 476 of the Companies Act 2006, to obtain an Audit for the year ended 31 December 2023.

The Directors acknowledge their responsibility for: -

- (i) Ensuring that the Company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
- (ii) Preparing Accounts which give a true and fair view of the state of affairs of the Company as at 31 December 2023 and of its results for the year in accordance with the requirements of Section 394 and 395, and which otherwise comply with the requirements of this Act relating to accounts so far as applicable to the Company.

The financial statements, which have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies, and in accordance with the Financial Reporting Standards for small entities, were approved by the directors on 8th September 2024 signed on its behalf.



**D ALBAN - DIRECTOR/TRUSTEE**

The notes on pages 8 to 11 form part of these financial statements.

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2023

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of Preparation of Financial Statements.

The Accounts are prepared under the Historical Cost Convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005), applicable UK Accounting Standards and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

##### 1.2 Incoming Resources.

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### Resources expended.

Resources expended are included in the Statement of Financial Activities on an accrual's basis, inclusive of value added tax, which cannot be recovered.

##### 1.3 Donated Services and Facilities.

These are included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### 1.4 Volunteer Help.

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

##### 1.6 Tangible Fixed Assets and Depreciation.

Tangible Fixed Assets are stated at cost or valuation less depreciation.

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Motor Vehicle	- 25% on reducing balance basis.
Plant and Equipment	- 33% on reducing balance basis.

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2023

#### 2. LEGAL STATUS OF THE CHARITY

The Trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.00.

#### 3. TANGIBLE ASSETS

	Motor Vehicle	Office Equipment	Total
	£	£	£
<b>COST</b>			
At 01.01.2023	5,214	269	5,483
Additions	-	-	-
At 31.12.2023	<u>5,214</u>	<u>269</u>	<u>5,483</u>
<b>DEPRECIATION</b>			
At 01.01.2023	5,121	268	5,389
Provided during the Period	92	-	92
At 31.12.2023	<u>5,213</u>	<u>268</u>	<u>5,481</u>
<b>NET BOOK VALUE</b>			
At 31.12.2023	<u>1</u>	<u>1</u>	<u>2</u>
At 31.12.2022	<u>93</u>	<u>1</u>	<u>94</u>

The annual commitments and non-cancelling operating leases and capital commitments are £Nil (2022: £Nil)

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 DECEMBER 2023**

**4 INCOMING RESOURCES**

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<b>a) Voluntary Income</b>				
Donations	68,357	19,735	88,092	91,399
Gift aid Tax Recoverable	7,867	-	7,867	11,965
	76,224	19,735	95,959	103,364
<b>b) Income Resources from Charitable Activities</b>				
Thai Shop Sales	730	-	730	125
<b>c) Investment Income</b>				
Interest Receivable	276	-	276	-

**5 RESOURCES EXPENDED**

<b>a) Charitable Activities</b>				
Project Costs	28,342	-	28,342	31,277
Donations	1,000	19,764	20,764	16,200
Stock movement	667	-	667	205
Depreciation	-	-	-	92
Insurances	777	-	777	751
Motor & travelling	6,656	-	6,656	6,766
Office Costs - Thailand	42,554	-	42,554	44,200
Office Costs - UK	232	-	232	1,045
	80,228	19,764	99,992	100,536
<b>b) Governance Costs</b>				
Independent Examiners Fee	225	-	225	225

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 DECEMBER 2023**

**6 CASH AT BANK AND IN HAND**

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Current Accounts	14,463	2,553	17,016	15,504
Deposit Account	18,020	-	18,020	18,020
	32,483	2,553	35,036	33,524

**7 SUNDRY CREDITORS**

Independent Examiners Fee	225	-	225	225
	225	-	225	225

**4 STATEMENT OF FUNDS**

	Bal b/fwd £	Receipts £	Expenses £	Bal c/fwd £
<b>Restricted Funds</b>				
D & C Summers	2,444	5,590	(7,000)	1,034
R Summers	-	14,145	(12,764)	1,381
Rohingya Refugees	109	-	-	109
Misc.	29	-	-	29
	2,582	19,735	(19,764)	2,553
<b>Unrestricted Funds</b>				
General Funds	44,552	77,230	(80,453)	41,329

**8 TRUSTEES AND OTHER RELATED PARTIES**

No trustees received remuneration during the year (2022: Nil). No trustees were in receipt of expenses during the period (2022: Nil).

**9 POST BALANCE SHEET EVENTS**

The directors consider that there are no material events that have occurred since the Balance Sheet date.

**HEALTH AND NUTRITIONAL DEVELOPMENT SERVICES**

England & Wales - Charity number 1050848

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# Accounts

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**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**  
(A company limited by guarantee)

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR TO**

**31 DECEMBER 2022**

**Charity No. 1050848**

**Company No. 3120243 (England and Wales)**

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

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(1)	Legal & Administrative Information
(2) - (3)	Directors Report
(4)	Independent Examiners Report
(5)	Statement of Financial Activities
(6)	Balance Sheet
(7) - (10)	Notes to the Financial Statements

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### LEGAL & ADMINISTRATIVE INFORMATION

**Directors/Trustees:** B Baker (resigned 24/09/2022)  
S Wilson  
D Alban  
B Alban

The existing trustees appoint new trustees following the provisions laid out in the organisation's governing instrument.

**Secretary:** D Alban

**Company Number:** 3120243 (England and Wales)

**Charity Number:** 1050848

**Registered Office:** 78 Church Road  
Malvern  
Worcester  
WR14 1NH

**Governing Instrument:** The company is limited by guarantee and governed by its Memorandum and Articles of Association dated 31 October 1995. It is registered as a charity with the Charity Commission.

**Objects:**

The charity's object and its principal activity during the year under review is the advancement of health and nutritional needs in developing countries.

**Primary Bankers:** HSBC  
1 High Street  
Harpenden  
Hertfordshire

**Independent Examiners:** Beracah Administration Limited  
Incorporated Financial Accountants  
37 St Johns Road  
Sidcup  
Kent DA14 4HD

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR TO 31 DECEMBER 2022

#### Review of Activities and Achievements

##### **Hands Activities.**

We are very pleased to report that our relationships and partnerships with beneficiaries and agencies in the local community continues to flourish! As is our aim, this continues to lead to further development of existing projects and the implementation of new ones. Covid has continued to have a major impact in the region and lots of time and resources have been devoted to providing care and help for those hit hardest, the poorest of the poor.

##### **Safety and Educational Support for Boys and Girls at Risk**

Hands continues to provide care and safety for children at risk. For several years our approach to caring for children in need has developed in that more and more children are being supported, where possible, to stay at home rather than be in a 'care home' setting. Some are still invited to live at Hands home in Fang, but a growing number of other children, who can live at home or with relatives, are being supported and helped by Hands staff. The help provided is tailored to each individual child and their family and circumstances.

##### **Care in community**

Projects aimed at providing help to displaced families and individuals continue. Hands staff engaged with families to provide primary healthcare advice and treatment or referrals to local hospitals whenever possible.

Many of the individuals we are helping are elderly people living alone and particularly those living in poverty. This year we have seen a big increase in the numbers of both elderly and disabled people who have needed support to meet basic needs and healthcare, including the problem of loneliness. Our staff continue make to make major difference in the lives of these folks.

##### **Housing Projects**

Partnering with local authorities in the district continues to strengthen. Local authorities have been stepping up their programmes of care in the community. This is happening because of the impact of covid. Often those who are elderly and alone, many of whom live in dilapidated homes that fallen into disrepair through poverty. Sometimes those who benefit are very poor families with children who are living in conditions that are not safe or present hazards of various kinds.

##### **Childwatch for Shan displaced communities**

We are really pleased to be furthering our partnership with Wiang Wai school. We now support a key worker in the school which has strengthened our work in the community even more. The member of staff is very well received by the children and families living in the catchment area of the school. We have seen such a dramatic change in the school since we were first involved over 15 years ago and this is a further step that has enabled an even greater level of involvement with these very vulnerable families and children. It is a huge challenge as most of them have no Thai ID papers. Covid has greatly increased the difficulties that the children and their families face, every day.

##### **Foodbank Project**

The Foodbank Project continues, with the distributing of foods from our farms including fruit and vegetables, fish, eggs, chickens, and pigs. We are also providing rice and dried foods.

Much of this produce is given to rural schools for them to distribute to children from extremely poor families in the area. Access to these communities is never easy. Many live on large farms or in very remote barns or fieldhouses. It is becoming easier now that travel restrictions have been eased. Our staff have been able to visit these areas more frequently this year.

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR TO 31 DECEMBER 2022

#### **Risk Assessment**

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate significant risks.

#### **Reserves Policy**

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The directors aim to ensure the charity will be able to continue to fulfil its charitable activities even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

#### **Directors' responsibilities in relation to the financial statements**

The Charities Act 2011 and company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **SMALL COMPANY RULE**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the board on 20th September 2023 and signed on its behalf.



.....  
**D ALBAN - DIRECTOR/TRUSTEE**

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### Independent Examiner's Report To the Trustees of Health & Nutritional Development Services (Reg'd Charity No 1050848)

I have examined the accounts for the period to 31 December 2022 as set out on page 6 to 11.

#### Respective responsibilities of Trustees and Examiner

The charity's trustees, who are also directors, are responsible for the preparation of the accounts; they consider that the audit requirement under section 144 of the Charities Act 2011 is not required, and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- to follow 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 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 the seeking of 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 such matters set out in the statement below.

#### 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 s386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: accounting and Reporting by Charities (revised 2005) 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.

Neal Rogers FFA FIPA  
21 September 2023  
Beracah Administration Limited  
Incorporated Financial Accountants  
37 St Johns Road  
Sidcup  
Kent DA14 4HD

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR TO 31 DECEMBER 2022**

	Notes	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>INCOMING RESOURCES</b>					
<i>Incoming resources from generated funds:</i>					
Voluntary Income	4a	90,010	13,354	103,364	90,368
Income Resources from Charitable Activities	4b	125	-	125	450
Investment Income	4c	-	-	-	2
<b>Total incoming resources</b>		90,135	13,354	103,489	90,820
<b>RESOURCES EXPENDED</b>					
<i>Costs of generating funds:</i>					
Charitable Activities	5a	84,996	15,540	100,536	87,287
Governance Costs	5b	225	-	225	225
Total Expenditure		85,221	15,540	100,761	87,512
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		4,914	(2,186)	2,728	3,308
<b>Total Funds Brought Forward</b>		39,638	4,768	44,406	41,098
<b>Total Funds Carried Forward</b>		£44,552	£2,582	£47,134	£44,406

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes on pages 8 to 11 form part of these financial statements.

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**BALANCE SHEET  
AS AT 31 DECEMBER 2022**

	Notes	Unrestricted £	Restricted £	2022 Total £	2021 Total £
<b>FIXED ASSETS</b>					
Tangible Assets	3	2	-	2	94
<b>CURRENT ASSETS</b>					
Gift aid Tax Recoverable		11,965	-	11,965	7,810
Stock		1,868	-	1,868	2,073
Cash at Bank and in Hand	6	30,942	2,582	33,524	34,654
		<u>44,775</u>	<u>2,582</u>	<u>47,357</u>	<u>44,537</u>
<b>CURRENT LIABILITIES</b>					
Sundry Creditors		(225)	-	(225)	(225)
		<u>44,550</u>	<u>2,582</u>	<u>47,132</u>	<u>44,312</u>
<b>NET CURRENT ASSETS</b>					
		<u>£44,552</u>	<u>£2,582</u>	<u>£47,134</u>	<u>£44,406</u>
<b>FUNDS</b>					
Unrestricted Funds				44,552	39,638
Restricted Funds				2,582	4,768
				<u>£47,134</u>	<u>£44,406</u>

The Directors consider that the Company is entitled to exemption from the requirement to have an Audit under the provisions of Section 477 of the Companies Act 2006.

Members have not required the company, under Section 476 of the Companies Act 2006, to obtain an Audit for the year ended 31 December 2022.

The Directors acknowledge their responsibility for: -

- (i) Ensuring that the Company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
- (ii) Preparing Accounts which give a true and fair view of the state of affairs of the Company as at 31 December 2022 and of its results for the year in accordance with the requirements of Section 394 and 395, and which otherwise comply with the requirements of this Act relating to accounts so far as applicable to the Company.

The financial statements, which have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies, and in accordance with the Financial Reporting Standards for small entities, were approved by the directors on 20th September 2023 signed on its behalf.



**D ALBAN - DIRECTOR/TRUSTEE**

The notes on pages 8 to 11 form part of these financial statements.

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2022

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of Preparation of Financial Statements.

The Accounts are prepared under the Historical Cost Convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005), applicable UK Accounting Standards and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

##### 1.2 Incoming Resources.

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### Resources expended.

Resources expended are included in the Statement of Financial Activities on an accrual's basis, inclusive of value added tax, which cannot be recovered.

##### 1.3 Donated Services and Facilities.

These are included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### 1.4 Volunteer Help.

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

##### 1.6 Tangible Fixed Assets and Depreciation.

Tangible Fixed Assets are stated at cost or valuation less depreciation.

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Motor Vehicle	- 25% on reducing balance basis.
Plant and Equipment	- 33% on reducing balance basis.

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 DECEMBER 2022**

**2. LEGAL STATUS OF THE CHARITY**

The Trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.00.

**3. TANGIBLE ASSETS**

	Motor Vehicle	Office Equipment	Total
	£	£	£
<b>COST</b>			
At 01.01.2022	5,214	269	5,483
Additions	-	-	-
At 31.12.2022	<u>5,214</u>	<u>269</u>	<u>5,483</u>
<b>DEPRECIATION</b>			
At 01.01.2022	5,121	268	5,389
Provided during the Period	92	-	92
At 31.12.2022	<u>5,213</u>	<u>268</u>	<u>5,481</u>
<b>NET BOOK VALUE</b>			
At 31.12.2022	<u>1</u>	<u>1</u>	<u>2</u>
At 31.12.2021	<u>93</u>	<u>1</u>	<u>94</u>

The annual commitments and non-cancelling operating leases and capital commitments are £Nil (2021: £Nil)

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 DECEMBER 2022**

**4 INCOMING RESOURCES**

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>a) Voluntary Income</b>				
Donations	78,045	13,354	91,399	82,558
Gift aid Tax Recoverable	11,965	-	11,965	7,810
	<u>90,010</u>	<u>13,354</u>	<u>103,364</u>	<u>90,368</u>
<b>b) Income Resources from Charitable Activities</b>				
Thai Shop Sales	125	-	125	450
	<u>125</u>	<u>-</u>	<u>125</u>	<u>450</u>
<b>c) Investment Income</b>				
Interest Receivable	-	-	-	2
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>

**5 RESOURCES EXPENDED**

**a) Charitable Activities**

Project Costs	31,277	-	31,277	24,029
Donations	660	15,540	16,200	17,224
Stock movement	205	-	205	2,095
Depreciation	92	-	92	31
Insurances	751	-	751	641
Motor & travelling	6,766	-	6,766	3,474
Office Costs - Thailand	44,200	-	44,200	39,540
Office Costs - UK	1,045	-	1,045	253
	<u>84,996</u>	<u>15,540</u>	<u>100,536</u>	<u>87,287</u>

**b) Governance Costs**

Independent Examiners Fee	225	-	225	225
	<u>225</u>	<u>-</u>	<u>225</u>	<u>225</u>

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 DECEMBER 2022**

**6 CASH AT BANK AND IN HAND**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
Current Accounts	12,922	2,582	15,504	16,634
Deposit Account	18,020	-	18,020	18,020
	30,942	2,582	33,524	34,654

**7 SUNDRY CREDITORS**

Independent Examiners Fee	225	-	225	225
	225	-	225	225

**4 STATEMENT OF FUNDS**

	<b>Bal b/fwd</b>	<b>Receipts</b>	<b>Expenses</b>	<b>Bal c/fwd</b>
	£	£	£	£
<b>Restricted Funds</b>				
D & C Summers	4,550	10,894	13,000	2,444
R Summers	80	2,460	2,540	-
Rohingya Refugees	109	-	-	109
Misc.	29	-	-	29
	4,768	13,354	15,540	2,582
<b>Unrestricted Funds</b>				
General Funds	39,638	90,135	(85,221)	44,552

**8 TRUSTEES AND OTHER RELATED PARTIES**

No trustees received remuneration during the year (2021: Nil). No trustees were in receipt of expenses during the period (2021: Nil).

**9 POST BALANCE SHEET EVENTS**

The directors consider that there are no material events that have occurred since the Balance Sheet date.

**HEALTH AND NUTRITIONAL DEVELOPMENT SERVICES**

England & Wales - Charity number 1050848

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# Accounts

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**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR TO**

**31 DECEMBER 2021**

**Charity No. 1050848**

**Company No. 3120243 (England and Wales)**

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

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(6)	Balance Sheet
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## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### LEGAL & ADMINISTRATIVE INFORMATION

**Directors/Trustees:** B Baker  
S Wilson  
D Alban  
B Alban

The existing trustees appoint new trustees following the provisions laid out in the organisation's governing instrument.

**Secretary:** D Alban

**Company Number:** 3120243 (England and Wales)

**Charity Number:** 1050848

**Registered Office:** 78 Church Road  
Malvern  
Worcester  
WR14 1NH

**Governing Instrument:** The company is limited by guarantee and governed by its Memorandum and Articles of Association dated 31 October 1995. It is registered as a charity with the Charity Commission.

**Objects:**

The charity's object and its principal activity during the year under review is the advancement of health and nutritional needs in developing countries.

**Primary Bankers:** HSBC  
1 High Street  
Harpenden  
Hertfordshire

**Independent Examiners:** Beracah Administration Limited  
Incorporated Financial Accountants  
37 St Johns Road  
Sidcup  
Kent DA14 4HD

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR TO 31 DECEMBER 2021

#### Review of Activities and Achievements

##### **Hands Activities.**

Hands continues to focus on the activities summarized below. We have worked tirelessly to strengthen our relationships and partnerships with beneficiaries and agencies in the local community. This has again led to further development of existing projects and the implementation of new ones. Covid has had a major impact in Thailand as it has all round the world. The difficulties faced by Thai, Shan, and Ahka people in Thailand (the three main people groups we work with) has certainly been compounded and it is expected that the impact on the economy will continue to worsen.

##### **Safety and Educational Support for Boys and Girls at Risk**

Hands continues to provide care and safety for children at risk. Some are invited to live at Hands home in Fang, so that they can be in a safe environment and also, access good education. Children who are at risk or who are living in very remote areas are our priority. A number of other children, who are able to live at home or with relatives, are also supported by Hands staff.

##### **Aid and Care in community**

Projects aimed at providing help to displaced families and individuals continue. Hands staff engaged with families to provide primary healthcare advice and treatment or referrals to local hospitals whenever possible.

Other relief activities have been undertaken throughout the year focusing on elderly people living alone and particularly those living in poverty. Staff make regular visits to check on health and wellbeing and, also to respond to needs as appropriate.

##### **Childwatch for Shan displaced communities**

The programme continues to be effective and is ongoing. The Hands team are planning and working toward expansion into new villages. Initial contacts and research are taking place. Several members of staff have attended training courses to aid in developing skills and experience. Networking opportunities have also benefited our team members. We have also been able to share our understanding and experience with both government and non-government agencies. We are really pleased to be furthering our partnership with Wiang Wai school. This partnership focuses on the needs of children and families living in the catchment area of the school. We have seen such a dramatic change in the school since we were first involved over 15 years ago. It has grown in student numbers, in teachers, in classrooms and most importantly the hope and desire to make a difference to the students and the ability for them to break the cycle of poverty they are currently in. It is a huge challenge, with extra obstacles for the majority of students, as most of them have no Thai ID papers. There is a real understanding among the teachers of the difficulties the children and their families face every day. In bringing hope to them and we work with the school to help them find pathways out of the harsh conditions they are living in. But it's a challenge to know the best ways to respond and we are becoming more and more aware of the increase in numbers of people who are in need of assistance.

##### **Foodbank Project**

The coronavirus pandemic has had a massive impact in Thailand as elsewhere around the world. The worst affected being the poorest and most vulnerable. Our **Foodbank Project** is distributing foods from our farms including fruit and vegetables, fish, eggs, chickens and pigs. In addition, we are providing rice and dried foods.

We now have four of our team members working on farm production, in three different locations. In addition, they are beginning a 'pilot' project, which will create a small 'kitchen garden' that has lots of variety for everyday use. If this is successful and supplies a small amount of a variety of nutritious produce, we will look to help build and establish more kitchen gardens to those that are unable to establish them for themselves and their families.

HANDS is also supplying any surplus produce to rural schools for them to distribute to children from extremely poor and disadvantaged families.

All of these projects of course have to be done in a COVID secure way and the team work hard to ensure those they deliver food to and they themselves are safe. Their ability to interact with others is becoming increasingly limited as the COVID case numbers are rise.

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR TO 31 DECEMBER 2021

#### **Housing and Shelter Project**

The Hands team continue to partner with local authorities in the district and various villages and communities in the provision of housing and shelter for those in acute need. Often those who are elderly and alone, many of whom live in dilapidated homes that fallen into disrepair through poverty. Sometimes those who benefit are very poor families with children who are living in conditions that are not safe or present hazards of various kinds.

A typical project will be initiated either by the Hands team or the local authorities. The partnership will also draw in contributions from neighbours who are concerned but unable to respond by themselves. The fruit of this approach is that these projects are owned by the community and benefit not only those in need of help but also the community that works together to provide that help.  
this.

#### **School transportation programme**

Hands continued to provide funding for school bus services for local schoolchildren in the Fang district. Wiang Waay school endeavours to serve children from displaced families living and working in extremely poor conditions and at considerable distance from the school. Hands has decided to focus its support on the children in the area of Wiang Waay.

#### **Risk Assessment**

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate significant risks.

#### **Reserves Policy**

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The directors aim to ensure the charity will be able to continue to fulfil its charitable activities even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

#### **Directors' responsibilities in relation to the financial statements**

The Charities Act 2011 and company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence

The directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **SMALL COMPANY RULE**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the board on 25 September 2022 and signed on its behalf.

  
.....  
**D ALBAN - DIRECTOR/TRUSTEE**

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### Independent Examiner's Report To the Trustees of Health & Nutritional Development Services (Reg'd Charity No 1050848)

I have examined the accounts for the period to 31 December 2021 as set out on page 6 to 11.

#### Respective responsibilities of Trustees and Examiner

The charity's trustees, who are also directors, are responsible for the preparation of the accounts; they consider that the audit requirement under section 144 of the Charities Act 2011 is not required, and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow 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 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 the seeking of 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 such matters set out in the statement below.

#### 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 s386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: accounting and Reporting by Charities (revised 2005) 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.

Neal Rogers FFA FIPA  
25 September 2022  
Beracah Administration Limited  
Incorporated Financial Accountants  
37 St Johns Road  
Sidcup  
Kent DA14 4HD

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR TO 31 DECEMBER 2021**

	Notes	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
<b>INCOMING RESOURCES</b>					
<i>Incoming resources from generated funds:</i>					
Voluntary Income	4a	77,234	13,134	90,368	98,842
Income Resources from Charitable Activities	4b	450	-	450	-
Investment Income	4c	2	-	2	1
<b>Total incoming resources</b>		<u>77,686</u>	<u>13,134</u>	<u>90,820</u>	<u>98,843</u>
<b>RESOURCES EXPENDED</b>					
<i>Costs of generating funds:</i>					
Charitable Activities	5a	71,593	15,694	87,287	97,842
Governance Costs	5b	225	-	225	225
Total Expenditure		<u>71,818</u>	<u>15,694</u>	<u>87,512</u>	<u>98,067</u>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		5,868	(2,560)	3,308	776
<b>Total Funds Brought Forward</b>		33,770	7,328	41,098	40,322
<b>Total Funds Carried Forward</b>		<u>£39,638</u>	<u>£4,768</u>	<u>£44,406</u>	<u>£41,098</u>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 11 form part of these financial statements.

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### BALANCE SHEET AT 31 DECEMBER 2021

	Notes	Unrestricted £	Restricted £	2021 Total £	2020 Total £
<b>FIXED ASSETS</b>					
Tangible Assets	3	94	-	94	125
<b>CURRENT ASSETS</b>					
Gift aid Tax Recoverable		7,810	-	7,810	5,004
Stock		2,073	-	2,073	4,169
Cash at Bank and in Hand	6	29,886	4,768	34,654	32,025
		39,769	4,768	44,537	41,198
<b>CURRENT LIABILITIES</b>					
Sundry Creditors		(225)	-	(225)	(225)
<b>NET CURRENT ASSETS</b>					
		39,544	4,768	44,312	40,973
<b>NET ASSETS</b>					
		£39,638	£4,768	£44,406	£41,098
<b>FUNDS</b>					
Unrestricted Funds				39,638	33,770
Restricted Funds				4,768	7,328
				£44,406	£41,098

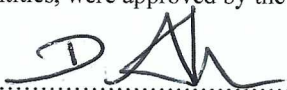
The Directors consider that the Company is entitled to exemption from the requirement to have an Audit under the provisions of Section 477 of the Companies Act 2006.

Members have not required the company, under Section 476 of the Companies Act 2006, to obtain an Audit for the year ended 31 December 2021.

The Directors acknowledge their responsibility for: -

- (i) Ensuring that the Company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
- (ii) Preparing Accounts which give a true and fair view of the state of affairs of the Company as at 31 December 2021 and of its results for the year in accordance with the requirements of Section 394 and 395, and which otherwise comply with the requirements of this Act relating to accounts so far as applicable to the Company.

The financial statements, which have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies, and in accordance with the Financial Reporting Standards for small entities, were approved by the directors on 25 September 2022 signed on its behalf.

  
 .....  
**D ALBAN - DIRECTOR/TRUSTEE**

The notes on pages 8 to 11 form part of these financial statements.

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2021

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of Preparation of Financial Statements

The Accounts are prepared under the Historical Cost Convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005), applicable UK Accounting Standards and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

##### 1.2 Incoming Resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of value added tax, which cannot be recovered.

##### 1.3 Donated Services and Facilities

These are included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### 1.4 Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

##### 1.6 Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at cost or valuation less depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Motor Vehicle	- 25% on reducing balance basis
Plant and Equipment	- 33% on reducing balance basis

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2021

#### 2. LEGAL STATUS OF THE CHARITY

The Trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.00.

#### 3. TANGIBLE ASSETS

	Motor Vehicle	Office Equipment	Total
	£	£	£
<b>COST</b>			
At 01.01.2021	5,214	269	5,483
Additions	-	-	-
At 31.12.2021	<u>5,214</u>	<u>269</u>	<u>5,483</u>
<b>DEPRECIATION</b>			
At 01.01.2021	5,090	268	5,358
Provided during the Period	31	-	31
At 31.12.2021	<u>5,121</u>	<u>268</u>	<u>5,389</u>
<b>NET BOOK VALUE</b>			
At 31.12.2021	<u>93</u>	<u>1</u>	<u>94</u>
At 31.12.2020	<u>124</u>	<u>1</u>	<u>125</u>

The annual commitments and non-cancelling operating leases and capital commitments are £Nil (2020:£Nil)

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 DECEMBER 2021**

**4 INCOMING RESOURCES**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	2021	2020
	£	£	£	£
<b>a) Voluntary Income</b>				
Donations	69,424	13,134	82,558	91,257
Gift aid Tax Recoverable	7,810	-	7,810	7,585
	<u>77,234</u>	<u>13,134</u>	<u>90,368</u>	<u>98,842</u>
<b>b) Income Resources from Charitable Activities</b>				
Thai Shop Sales	450	-	450	-
	<u>450</u>	<u>-</u>	<u>450</u>	<u>-</u>
<b>c) Investment Income</b>				
Interest Receivable	2	-	2	1
	<u>2</u>	<u>-</u>	<u>2</u>	<u>1</u>

**5 RESOURCES EXPENDED**

<b>a) Charitable Activities</b>				
Project Costs	24,029	-	24,029	41,125
Donations	1,530	15,694	17,224	12,400
Stock movement	2,095	-	2,095	-
Depreciation	31	-	31	41
Insurances	641	-	641	637
Motor & Travelling	3,474	-	3,474	4,437
Office Costs - Thailand	39,540	-	39,540	38,706
Office Costs - UK	253	-	253	496
	<u>71,593</u>	<u>15,694</u>	<u>87,287</u>	<u>97,842</u>
<b>b) Governance Costs</b>				
Independent Examiners Fee	225	-	225	225
	<u>225</u>	<u>-</u>	<u>225</u>	<u>225</u>

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 DECEMBER 2021**

**6 CASH AT BANK AND IN HAND**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	2021	2020
			£	£
Current Accounts	11,866	4,768	16,634	14,005
Deposit Account	18,020	-	18,020	18,020
	<u>29,886</u>	<u>4,768</u>	<u>34,654</u>	<u>32,025</u>

**7 SUNDRY CREDITORS**

Independent Examiners Fee	225	-	225	225
	<u>225</u>	<u>-</u>	<u>225</u>	<u>225</u>

**4 STATEMENT OF FUNDS**

	<b>Bal b/fwd</b>	<b>Receipts</b>	<b>Expenses</b>	<b>Bal c/fwd</b>
	£	£	£	£
<b>Restricted Funds</b>				
D & C Summers	7,190	10,654	13,294	4,550
R Summers	-	2,480	2,400	80
Rohingya Refugees	109	-	-	109
Misc.	29	-	-	29
	<u>7,328</u>	<u>13,134</u>	<u>15,694</u>	<u>4,768</u>
<b>Unrestricted Funds</b>				
General Funds	33,770	77,686	(71,818)	39,638

**8 TRUSTEES AND OTHER RELATED PARTIES**

No trustees received remuneration during the year (2020:Nil). No trustees were in receipt of expenses during the period (2020:Nil).

**9 POST BALANCE SHEET EVENTS**

The directors consider that there are no material events that have occurred since the Balance Sheet date.

**HEALTH AND NUTRITIONAL DEVELOPMENT SERVICES**

England & Wales - Charity number 1050848

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# Accounts

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**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR TO**

**31 DECEMBER 2020**

**Charity No. 1050848**

**Company No. 3120243 (England and Wales)**

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

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## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### LEGAL & ADMINISTRATIVE INFORMATION

**Directors/Trustees:** A Summers (resigned 4 August 2021)  
B Baker  
S Wilson  
D Alban  
B Alban

The existing trustees appoint new trustees following the provisions laid out in the organisation's governing instrument.

**Secretary:** D Alban

**Company Number:** 3120243 (England and Wales)

**Charity Number:** 1050848

**Registered Office:** 78 Church Road  
Malvern  
Worcester  
WR14 1NH

**Governing Instrument:** The company is limited by guarantee and governed by its Memorandum and Articles of Association dated 31 October 1995. It is registered as a charity with the Charity Commission.

**Objects:**

The charity's object and its principal activity during the year under review is the advancement of health and nutritional needs in developing countries.

**Primary Bankers:** HSBC  
1 High Street  
Harpenden  
Hertfordshire

**Independent Examiners:** Beracah Administration Limited  
Incorporated Financial Accountants  
37 St Johns Road  
Sidcup  
Kent DA14 4HD

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### REPORT OF THE DIRECTORS FOR THE YEAR TO 31 DECEMBER 2020

#### Review of Activities and Achievements

Foodbank Programme (Mitigation - Covid Impacts)

Community Care / Building Projects (addressing the needs of individuals and families living in extremely difficult circumstances)

Fang Boys and Girls Home

Relief Aid for Displaced Families and Individuals

Child Watch Anti-Trafficking Network

School Transportation programme

Educational Support and Special Needs

During 2020 the impact of the pandemic has meant that Hands has needed to re-assess and make changes to our approaches and priorities throughout our sphere of operation necessary. Joint projects in cooperation with local authorities and other agencies have continued to increase and new partnerships that have been forged in order to address the needs of those who are most vulnerable.

#### **Foodbank Programme (Mitigation - Covid Impacts)**

Hands has three farms in the region, and they have all been turned to focus on the need to produce food for the poorest families in the communities that we work in. We have taken on new local team members in order to respond to the needs of increased production and delivery of produce to beneficiary groups. This programme is linked with our long-term efforts to provide **Relief Aid for Displaced Families and Individuals**.

As in previous years aid to displaced people along the Thai/Burma border continues. It is most often in the form of food, cooking utensils, mosquito nets and blankets, and medical care. Large numbers of displaced people and families continue to live in extremely difficult circumstances. The border areas are still providing a place of relative safety for them, but they continue to be extremely vulnerable to serious exploitation. Covid 19 has brought much greater pressure to bear for these dispersed communities.

#### **Community Care / Building Projects**

Hands has been working in partnership with local government and other local organizations to address the needs of individuals and families living in extremely difficult circumstances. Again, the impact of the pandemic has affected the poorest and most vulnerable by bringing even greater pressure upon them in their struggle just to survive. This area of the work of Hands has included providing access to health care for individuals suffering physical or mental illness and disability. Our staff have also been a source of encouragement and hope for those who feel that they are facing things that are impossible to overcome.

Building projects have been undertaken jointly supported by Hands, the local council and community leaders. These projects are proposed and if approved carried out by the partners. The beneficiaries are people living in extremely difficult circumstances and where the conditions they are living in are deemed to be unsafe.

#### **Fang Boys and Girls Home**

The boys and girls at our hostel in Fang are continuing with their studies but this year has been very difficult for them due to Covid 19. Schools have been closed for several months and the summer break was extended in order to comply with travel restrictions that were in place.

Hands staff were not able to travel as normal to meet with parents and guardians in their homes. These are important connections as decisions are made concerning individual needs of the children and parents, staff and children consult together to prepare for next steps. There have been adjustments in terms of daily routines and also expectations and children, parents and staff are all working together to overcome the difficulties.

#### **Child Watch Anti-Trafficking Network**

The programme in the villages continues to be effective and to provide many benefits. These are seen in the measurable decrease in the numbers of children reported 'missing' or who have not been contactable.

The pandemic has made for increased monitoring of travel between one district and another. This could be having a beneficial impact on the problem of trafficking. Hands staff will continue to monitor this.

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### REPORT OF THE DIRECTORS FOR THE YEAR TO 31 DECEMBER 2020

#### **School transportation programme**

Hands continued to provide funding for school bus services for local schoolchildren in the Fang district. Wiang Waay school endeavours to serve children from displaced families living and working in extremely poor conditions and at considerable distance from the school. Hands has decided to focus its support on the children in the area of Wiang Waay.

#### **Risk Assessment**

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate significant risks.

#### **Reserves Policy**

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments. The directors aim to ensure the charity will be able to continue to fulfil its charitable activities even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

#### **Directors' responsibilities in relation to the financial statements**

The Charities Act 2011 and company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence

The directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **SMALL COMPANY RULE**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the board on 8 September 2021 and signed on its behalf.

  
.....  
**D ALBAN - DIRECTOR/TRUSTEE**

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**Independent Examiner's Report  
To the Trustees of Health & Nutritional Development Services  
(Reg'd Charity No 1050848)**

I have examined the accounts for the period to 31 December 2020 as set out on page 6 to 11.

**Respective responsibilities of Trustees and Examiner**

The charity's trustees, who are also directors, are responsible for the preparation of the accounts; they consider that the audit requirement under section 144 of the Charities Act 2011 is not required, and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow 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 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 the seeking of 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 such matters set out in the statement below.

**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 s386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: accounting and Reporting by Charities (revised 2005) 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.

Neal Rogers FFA FIPA  
8 September 2021  
Beracah Administration Limited  
Incorporated Financial Accountants  
37 St Johns Road  
Sidcup  
Kent DA14 4HD

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31 DECEMBER 2020

	Notes	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
<b>INCOMING RESOURCES</b>					
<i>Incoming resources from generated funds:</i>					
Voluntary Income	4a	86,057	12,785	94,842	113,557
Income Resources from Charitable Activities	4b	-	-	-	974
Investment Income	4c	1	-	1	1
<b>Total incoming resources</b>		86,058	12,785	94,843	114,532
<b>RESOURCES EXPENDED</b>					
<i>Costs of generating funds:</i>					
Charitable Activities	5a	85,922	11,920	97,842	110,670
Governance Costs	5b	225	-	225	225
<b>Total Expenditure</b>		86,147	11,920	98,067	110,895
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		(89)	865	776	3,637
<b>Total Funds Brought Forward</b>		33,859	6,463	40,322	36,685
<b>Total Funds Carried Forward</b>		£33,770	£7,328	£41,098	£40,322

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 11 form part of these financial statements.

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**BALANCE SHEET  
AT 31 DECEMBER 2020**

	Notes	Unrestricted £	Restricted £	2020 Total £	2019 Total £
<b>FIXED ASSETS</b>					
Tangible Assets	3	125	-	125	166
<b>CURRENT ASSETS</b>					
Gift aid Tax Recoverable		5,004	-	5,004	11,181
Stock		4,169	-	4,169	4,169
Cash at Bank and in Hand	6	24,697	7,328	32,025	25,031
		<u>33,870</u>	<u>7,328</u>	<u>41,198</u>	<u>40,381</u>
<b>CURRENT LIABILITIES</b>					
Sundry Creditors		(225)	-	(225)	(225)
<b>NET CURRENT ASSETS</b>					
		33,645	7,328	40,973	40,156
<b>NET ASSETS</b>					
		<u>£33,770</u>	<u>£7,328</u>	<u>£41,098</u>	<u>£40,322</u>
<b>FUNDS</b>					
Unrestricted Funds				33,770	33,859
Restricted Funds				7,328	6,463
				<u>£41,098</u>	<u>£40,322</u>

The Directors consider that the Company is entitled to exemption from the requirement to have an Audit under the provisions of Section 477 of the Companies Act 2006.

Members have not required the company, under Section 476 of the Companies Act 2006, to obtain an Audit for the year ended 31 December 2019.

The Directors acknowledge their responsibility for: -

- (i) Ensuring that the Company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
- (ii) Preparing Accounts which give a true and fair view of the state of affairs of the Company as at 31 December 2020 and of its results for the year in accordance with the requirements of Section 394 and 395, and which otherwise comply with the requirements of this Act relating to accounts so far as applicable to the Company.

The financial statements, which have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies, and in accordance with the Financial Reporting Standards for small entities, were approved by the directors on 8 September 2021 signed on its behalf.

  
.....  
**D ALBAN - DIRECTOR/TRUSTEE**

The notes on pages 8 to 11 form part of these financial statements.

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of Preparation of Financial Statements

The Accounts are prepared under the Historical Cost Convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005), applicable UK Accounting Standards and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

##### 1.2 Incoming Resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of value added tax, which cannot be recovered.

##### 1.3 Donated Services and Facilities

These are included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### 1.4 Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

##### 1.6 Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at cost or valuation less depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Motor Vehicle	- 25% on reducing balance basis
Plant and Equipment	- 33% on reducing balance basis

## HEALTH & NUTRITIONAL DEVELOPMENT SERVICES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

#### 2. LEGAL STATUS OF THE CHARITY

The Trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.00.

#### 3. TANGIBLE ASSETS

	Motor Vehicle	Office Equipment	Total
	£	£	£
<b>COST</b>			
At 01.01.2020	5,214	269	5,483
Additions	-	-	-
At 31.12.2020	<u>5,214</u>	<u>269</u>	<u>5,483</u>
<b>DEPRECIATION</b>			
At 01.01.2020	5,049	268	5,317
Provided during the Period	41	-	41
At 31.12.2020	<u>5,090</u>	<u>268</u>	<u>5,358</u>
<b>NET BOOK VALUE</b>			
At 31.12.2020	<u>124</u>	<u>1</u>	<u>125</u>
At 31.12.2019	<u>165</u>	<u>1</u>	<u>221</u>

The annual commitments and non-cancelling operating leases and capital commitments are £Nil (2019:£Nil)

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 DECEMBER 2020**

**4 INCOMING RESOURCES**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	2020	2019
	£	£	£	£
<b>a) Voluntary Income</b>				
Donations	78,472	12,785	91,257	100,750
Gift aid Tax Recoverable	7,585	-	7,585	12,807
	<u>86,057</u>	<u>12,785</u>	<u>98,842</u>	<u>113,557</u>
<b>b) Income Resources from Charitable Activities</b>				
Thai Shop Sales	-	-	-	974
	<u>-</u>	<u>-</u>	<u>-</u>	<u>974</u>
<b>c) Investment Income</b>				
Interest Receivable	1	-	1	1
	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>

**5 RESOURCES EXPENDED**

<b>a) Charitable Activities</b>				
Project Costs	41,125	-	41,125	91,104
Donations	480	11,920	12,400	4,988
Purchases	-	-	-	(853)
Depreciation	41	-	41	55
Insurances	637	-	637	636
Motor & Travelling	4,437	-	4,437	6,820
Office Costs - Thailand	38,706	-	38,706	7,121
Office Costs - UK	496	-	496	799
	<u>85,922</u>	<u>11,920</u>	<u>97,842</u>	<u>110,670</u>
<b>b) Governance Costs</b>				
Independent Examiners Fee	225	-	225	225
	<u>225</u>	<u>-</u>	<u>225</u>	<u>225</u>

**HEALTH & NUTRITIONAL DEVELOPMENT SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 DECEMBER 2020**

**6 CASH AT BANK AND IN HAND**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	2020	2019
	£	£	£	£
Current Accounts	6,677	7,328	14,005	24,511
Deposit Account	18,020	-	18,020	520
	<u>24,697</u>	<u>7,328</u>	<u>32,025</u>	<u>25,031</u>

**7 SUNDRY CREDITORS**

Independent Examiners Fee	225	-	225	225
	<u>225</u>	<u>-</u>	<u>225</u>	<u>225</u>

**4 STATEMENT OF FUNDS**

	<b>Bal b/fwd</b>	<b>Receipts</b>	<b>Expenses</b>	<b>Bal c/fwd</b>
	£	£	£	£
<b>Restricted Funds</b>				
D & C Summers	6,325	10,865	(10,000)	7,190
R Summers	-	1,920	(1,920)	-
Rohingya Refugees	109	-	-	109
Misc.	29	-	-	29
	<u>6,463</u>	<u>12,785</u>	<u>(11,920)</u>	<u>7,328</u>
<b>Unrestricted Funds</b>				
General Funds	33,859	86,058	(86,147)	33,770

**8 TRUSTEES AND OTHER RELATED PARTIES**

No trustees received remuneration during the year (2019:Nil). No trustees were in receipt of expenses during the period (2019:Nil).

**9 POST BALANCE SHEET EVENTS**

The directors consider that there are no material events that have occurred since the Balance Sheet date.