

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.


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

	Notes	Unrestricted £	Restricted £	2020 Total £	2019 Total £
FIXED ASSETS					
Tangible Assets	3	125	-	125	166
CURRENT ASSETS					
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>
CURRENT LIABILITIES					
Sundry Creditors		(225)	-	(225)	(225)
NET CURRENT ASSETS		<u>33,645</u>	<u>7,328</u>	<u>40,973</u>	<u>40,156</u>
NET ASSETS		<u>£33,770</u>	<u>£7,328</u>	<u>£41,098</u>	<u>£40,322</u>
FUNDS					
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.


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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 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
	£	£	£
COST			
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>
DEPRECIATION			
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>
NET BOOK VALUE			
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

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
a) Voluntary Income				
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) Income Resources from Charitable Activities				
Thai Shop Sales	-	-	-	974
	<u>-</u>	<u>-</u>	<u>-</u>	<u>974</u>
c) Investment Income				
Interest Receivable	1	-	1	1
	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>

5 RESOURCES EXPENDED

a) Charitable Activities				
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) 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 2020

6 CASH AT BANK AND IN HAND

	Unrestricted £	Restricted £	Total 2020 £	Total 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

	Bal b/fwd £	Receipts £	Expenses £	Bal c/fwd £
Restricted Funds				
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>
Unrestricted Funds				
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.