

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

CONTENTS

PAGE

(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
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 £
INCOMING RESOURCES					
<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
Total incoming resources		<u>77,686</u>	<u>13,134</u>	<u>90,820</u>	<u>98,843</u>
RESOURCES EXPENDED					
<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>
SURPLUS/(DEFICIT) FOR THE YEAR		5,868	(2,560)	3,308	776
Total Funds Brought Forward		33,770	7,328	41,098	40,322
Total Funds Carried Forward		<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 £
FIXED ASSETS					
Tangible Assets	3	94	-	94	125
CURRENT ASSETS					
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
		<u>39,769</u>	<u>4,768</u>	<u>44,537</u>	<u>41,198</u>
CURRENT LIABILITIES					
Sundry Creditors		(225)	-	(225)	(225)
NET CURRENT ASSETS		<u>39,544</u>	<u>4,768</u>	<u>44,312</u>	<u>40,973</u>
NET ASSETS		<u>£39,638</u>	<u>£4,768</u>	<u>£44,406</u>	<u>£41,098</u>
FUNDS					
Unrestricted Funds				39,638	33,770
Restricted Funds				4,768	7,328
				<u>£44,406</u>	<u>£41,098</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 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.


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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 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
	£	£	£
COST			
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>
DEPRECIATION			
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>
NET BOOK VALUE			
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

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
a) Voluntary Income				
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) Income Resources from Charitable Activities				
Thai Shop Sales	450	-	450	-
	<u>450</u>	<u>-</u>	<u>450</u>	<u>-</u>
c) Investment Income				
Interest Receivable	2	-	2	1
	<u>2</u>	<u>-</u>	<u>2</u>	<u>1</u>

5 RESOURCES EXPENDED

a) Charitable Activities				
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) 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 2021

6 CASH AT BANK AND IN HAND

	Unrestricted £	Restricted £	Total 2021 £	Total 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

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