

**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

### 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 (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 to make a 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>		<u>90,135</u>	<u>13,354</u>	<u>103,489</u>	<u>90,820</u>
<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		<u>85,221</u>	<u>15,540</u>	<u>100,761</u>	<u>87,512</u>
<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>		<u>£44,552</u>	<u>£2,582</u>	<u>£47,134</u>	<u>£44,406</u>

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)
<b>NET CURRENT ASSETS</b>		<u>44,550</u>	<u>2,582</u>	<u>47,132</u>	<u>44,312</u>
<b>NET 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

<b>a) Charitable Activities</b>				
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>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 2022

### 6 CASH AT BANK AND IN HAND

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Current Accounts	12,922	2,582	15,504	16,634
Deposit Account	18,020	-	18,020	18,020
	<u>30,942</u>	<u>2,582</u>	<u>33,524</u>	<u>34,654</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 £
<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
	<u>4,768</u>	<u>13,354</u>	<u>15,540</u>	<u>2,582</u>
<b>Unrestricted Funds</b>				
General Funds	39,638	90,135	(85,221)	44,552
	<u>39,638</u>	<u>90,135</u>	<u>(85,221)</u>	<u>44,552</u>

### 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.