

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
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 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.



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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 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 £
INCOMING RESOURCES					
<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	-
Total incoming resources		<u>77,230</u>	<u>19,735</u>	<u>96,965</u>	<u>103,489</u>
RESOURCES EXPENDED					
<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		<u>80,453</u>	<u>19,764</u>	<u>100,217</u>	<u>100,761</u>
SURPLUS/(DEFICIT) FOR THE YEAR		(3,223)	(29)	(3,252)	2,728
Total Funds Brought Forward		44,552	2,582	47,134	44,406
Total Funds Carried Forward		<u>£41,329</u>	<u>£2,553</u>	<u>£43,882</u>	<u>£47,134</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 2023

	Notes	Unrestricted £	Restricted £	2023 Total £	2022 Total £
FIXED ASSETS					
Tangible Assets	3	2	-	2	2
CURRENT ASSETS					
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
		41,552	2,553	44,105	47,357
CURRENT LIABILITIES					
Sundry Creditors		(225)	-	(225)	(225)
NET CURRENT ASSETS		41,327	2,553	43,880	47,132
NET ASSETS		£41,329	£2,553	£43,882	£47,134
FUNDS					
Unrestricted Funds				41,329	44,552
Restricted Funds				2,553	2,582
				£43,882	£47,134

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

5 RESOURCES EXPENDED

a) Charitable Activities				
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
	<u>80,228</u>	<u>19,764</u>	<u>99,992</u>	<u>100,536</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 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
	<u>32,483</u>	<u>2,553</u>	<u>35,036</u>	<u>33,524</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	2,444	5,590	(7,000)	1,034
R Summers	-	14,145	(12,764)	1,381
Rohingya Refugees	109	-	-	109
Misc.	29	-	-	29
	<u>2,582</u>	<u>19,735</u>	<u>(19,764)</u>	<u>2,553</u>
Unrestricted Funds				
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.