

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

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 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 make 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 11th September 2025 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 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 £
INCOMING RESOURCES					
<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
Total incoming resources		<u>71,070</u>	<u>22,120</u>	<u>93,190</u>	<u>96,965</u>
RESOURCES EXPENDED					
<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		<u>68,386</u>	<u>22,964</u>	<u>91,350</u>	<u>100,217</u>
SURPLUS/(DEFICIT) FOR THE YEAR		2,684	(844)	1,840	(3,252)
Total Funds Brought Forward		41,329	2,553	43,882	47,134
Total Funds Carried Forward		<u>£44,013</u>	<u>£1,709</u>	<u>£45,722</u>	<u>£43,882</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 2024

	Notes	Unrestricted £	Restricted £	2024 Total £	2023 Total £
FIXED ASSETS					
Tangible Assets	3	2	-	2	2
CURRENT ASSETS					
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
		46,301	1,709	48,010	44,105
CURRENT LIABILITIES					
Sundry Creditors		(2,290)	-	(2,290)	(225)
NET CURRENT ASSETS		44,011	1,709	45,720	43,880
NET ASSETS		£44,013	£1,709	£45,722	£43,882
FUNDS					
Unrestricted Funds				44,013	41,329
Restricted Funds				1,709	2,553
				£45,722	£43,882

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.


.....
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
	£	£	£
COST			
At 01.01.2024	5,214	269	5,483
Additions	-	-	-
At 31.12.2024	5,214	269	5,483
DEPRECIATION			
At 01.01.2024	5,121	268	5,389
Provided during the Period	92	-	92
At 31.12.2024	5,213	268	5,481
NET BOOK VALUE			
At 31.12.2024	1	1	2
At 31.12.2023	93	1	94

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

5 RESOURCES EXPENDED

a) Charitable Activities				
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
	<u>68,161</u>	<u>22,964</u>	<u>91,125</u>	<u>99,992</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 2024

6 CASH AT BANK AND IN HAND

	Unrestricted £	Restricted £	Total 2024 £	Total 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

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