

CHARITY NUMBER: 1080268
COMPANY NUMBER: 03802473

HEALING HANDS NETWORK
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

HEALING HANDS NETWORK
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

LEGAL AND ADMINISTRATIVE DETAILS

| | |
|---------------------------|---|
| Registered Company number | 03802473 |
| Registered Charity number | 1080268 |
| Registered office | 151 Fillongley Road Meriden Coventry West Midlands CV7 7LT |
| Trustees | Mr G Hackett Mrs S J Stretton |
| Independent Examiner | Stopfords (Mansfield) Ltd Chartered Accountants & Registered Auditors Synergy House 7 Acorn Business Park Commercial Gate Mansfield Nottinghamshire NG18 1EX |

HEALING HANDS NETWORK
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

| Contents | Page |
|--|-------------|
| Report of the Trustees | 1 - 2 |
| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
| Notes to the Financial Statements | 6 - 8 |
| Detailed Statement of Financial Activities (This page does not form part of the statutory financial statements) | 9 |

HEALING HANDS NETWORK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The Board presents the report and financial statements of Healing Hands Network for the year ended 31 December 2023.

The Trustees present their combined report (directors and trustees) and the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the financial statements of the charity.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Trustees

The directors of the charitable company are its trustees for the purposes of charity law. The Trustees who held office during the year were as follows:

Mr G Hackett
Mrs S J Stretton

Governing document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a Limited Company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 8 July 1999 and registered as a charity on 11 April 2000.

The trustees of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of a winding up.

Recruitment and appointment of members of the Management Committee

The directors of the company are also trustees for the purpose of charity law and under the company's Articles are known as the Management Committee. The members of the Management Committee are elected at the Annual General Meeting to serve for a period of up to three years. The Management Committee has the power to appoint additional members to fill casual vacancies to hold office until conclusion of the next Annual General Meeting.

Public Benefit

The charity's trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission; the trustees consider that the charity meets the public benefit requirements of the Charities Act 2011 by carrying out its normal activities.

Related parties

Aside from the trustees and their close family members, there are no other related parties.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

Objectives and aims

The charity's objective is the relief of suffering caused by war and disaster in the UK and overseas by the provision of complementary therapies.

HEALING HANDS NETWORK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

Significant activities

In order to achieve its objectives, the charity currently operates projects in Sarajevo, Bosnia and Herzegovina.

This project operates from a rented house in Sarajevo which provides accommodation for up to four volunteer therapists and has two treatment rooms. Therapists also visit clients in outreach centres in outlying areas. Clients include those who have been affected both physically and emotionally by war, and treatments include a wide range of complementary therapies.

The charity is endeavouring to empower its client base by offering and delivering self help training workshops in various modalities which it hopes to expand into recognised qualifications in the future.

The charity also works in the UK with veterans from the UK Armed Forces treating service personnel who are affected by PTSD and the after effects of service.

They also treat serving personnel and their families.

Since COVID, the support centres have not re-opened. We only help at Veterans Hub Weymouth and the military FAB camps (Family Activity Breaks) for bereaved military families.

The charity also began helping the Ukraine effort by collecting and delivering medical, surgical and humanitarian aid to partners StaysafeUA in Ukraine, who distribute it where needed; and working with "UK to Ukraine" to raise funds and transport aid to StaysafeUA.

Civilian UK work includes helping the Bosnian refugees who fled the war and were resettled in the UK and are part of the organisation BosniaUK. The charity treats this community as they share the same traumas and experiences as those left behind in Bosnia. HHN also work with the organisation Remembering Srebrenica.

All volunteer therapists are members of Healing Hands Network and have been screened to ensure that they are properly qualified. They are also required to hold professional indemnity insurance, and for overseas tours of duty to have travel insurance and to receive any relevant inoculations.

Achievement and Performance

Charitable activities

The members of Healing Hands Network are qualified and experienced therapists offering a range of treatments including massage, reflexology, aromatherapy, reiki and other mainstream complementary therapies. They are all volunteers and raise the funds needed for their two week tour of duty, which was £900 in 2023. Their clients in Sarajevo come from the Association of Concentration Camp Victims, the Association of Civil War Victims and the Women Victims of War which are men and women who were in concentration camps that exercised rape and sexual abuse and execution. Clients in the UK come through Combat Stress and RBL. The charity is non-denominational and treats everyone regardless of race or creed.

Benefits to the clients include sleeping better, relief of aches and pains, improvement in their general quality of life and many other positive effects plus those workshop attendees can help family and friends who do not come for treatments as well as helping themselves.

Fundraising activities

The management committee has a policy to ensure that financial liabilities are all met as they fall due. Fundraising activities include a small amount of payroll giving, applications to charitable trusts and funds raised by individual members.

Financial Review

Reserves policy

The charity's unrestricted reserves stand at £6,314 (31 December 2022 - £11,347). Unrestricted reserves should be at a level sufficient to finance at least one year's supply of its services should other sources of funding fail to materialise.

The charity's restricted reserves stand at £13,781 (31 December 2022 - £16,073). Restricted funds represent members' travel funds.

Members raise their own funds to meet their travel costs, a portion of their subsistence costs and the administrative costs of organising a tour of duty in Bosnia. The balance carried forward represents funds raised by members who have yet to make the trip or who do not yet have sufficient funds to finance the tour.

Future Developments

The charity plans to continue its activities as outlined above subject to satisfactory funding arrangements.

On behalf of the Board of Trustees:



Mrs S J Stretton - Trustee

Date: 11/9/24

HEALING HANDS NETWORK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HEALING HANDS NETWORK

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 4 to 9.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

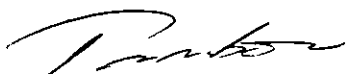
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'), in carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. the accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Phillip Nicholson
Stopfords (Mansfield) Ltd
Chartered Accountants & Registered Auditors
Synergy House
7 Acorn Business Park
Commercial Gate
Mansfield
Nottinghamshire
NG18 1EX

Date: 4th September 2024

HEALING HANDS NETWORK

STATEMENTS OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

| | | | | Year ended 31-Dec 2023 | Year ended 31-Dec 2022 |
|--|-------|----------------------------|--------------------------|------------------------------|------------------------------|
| INCOME AND ENDOWMENTS FROM: | | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | Total Funds £ |
| | Notes | | | | |
| Donations and legacies | 2 | 40,417 | 56,211 | 96,628 | 50,468 |
| Other trading activities | 3 | 74 | - | 74 | 213 |
| Investments | 4 | 205 | - | 205 | 21 |
| Total | | 40,696 | 56,211 | 96,906 | 50,702 |
| EXPENDITURE ON: | | | | | |
| Raising funds | | 1,884 | - | 1,884 | 246 |
| Charitable activities | | | | | |
| Outreach work and humanitarian aid | | 36,780 | 61,199 | 97,979 | 46,758 |
| Support costs | | 3,276 | - | 3,276 | 7,005 |
| Other | | 1,093 | - | 1,093 | 1,200 |
| Total | 5 | 43,032 | 61,199 | 104,231 | 55,208 |
| NET INCOME/(EXPENDITURE) BEFORE TRANSFERS | | (2,336) | (4,988) | (7,324) | (4,507) |
| Transfers between funds | 9 | (2,696) | 2,696 | - | - |
| NET MOVEMENT IN FUNDS | | (5,032) | (2,292) | (7,324) | (4,507) |
| RECONCILIATION OF FUNDS: | | | | | |
| Total funds brought forward | | 11,346 | 16,073 | 27,419 | 31,926 |
| TOTAL FUNDS CARRIED FORWARD | 9 | 6,314 | 13,781 | 20,095 | 27,419 |

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HEALING HANDS NETWORK

BALANCE SHEET AS AT 31 DECEMBER 2023

| | | Unrestricted Funds £ | Restricted Funds £ | Year ended 31-Dec 2023 Funds £ | Year ended 31-Dec 2022 Funds £ |
|-------------------------------------|-------|----------------------------|--------------------------|--|--|
| | Notes | | | | |
| CURRENT ASSETS | | | | | |
| Stocks | | 320 | - | 320 | 320 |
| Cash at bank | 7 | 6,475 | 13,781 | 20,255 | 27,580 |
| Total Assets | | 6,794 | 13,781 | 20,575 | 27,900 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 8 | 480 | - | 480 | 480 |
| NET CURRENT ASSETS | | 6,314 | 13,781 | 20,095 | 27,420 |
| NET ASSETS | | 6,314 | 13,781 | 20,095 | 27,420 |
| FUNDS | | | | | |
| Unrestricted funds | | | | 6,314 | 11,347 |
| Restricted funds | | | | 13,781 | 16,073 |
| TOTAL FUNDS | 9 | | | 20,095 | 27,420 |

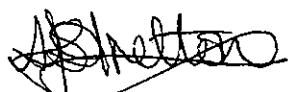
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2023.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and were signed on its behalf by:



Mrs S J Stretton - Trustee

Date: 1/9/24

Company number: 03802473

HEALING HANDS NETWORK

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

The notes form part of these financial statements.

1. ACCOUNTING POLICIES

General information

Healing Hands Network is a company limited by guarantee, incorporated in England and also a registered charity as regulated by the Charity Commission for England and Wales. The address of the registered office is 151 Fillongley Road, Meriden, Coventry, West Midlands, CV7 7LT.

Accounting convention

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, sufficient certainty of receipt exists and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. INCOME FROM DONATIONS AND LEGACIES

| | Year ended 31-Dec 2023 | Year ended 31-Dec 2022 |
|----------------------------------|------------------------------|------------------------------|
| | £ | £ |
| Membership fees | 2,228 | 2,050 |
| Donations | 13,413 | 3,579 |
| Sarajevo activity & travel funds | 17,044 | 44,839 |
| UK to Ukraine activity | 39,167 | |
| Ukraine activity | 21,463 | |
| Gift aid | 3,313 | - |
| | 96,628 | 50,468 |

HEALING HANDS NETWORK

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

| | Year ended 31-Dec 2023 | Year ended 31-Dec 2022 |
|--|---|---|
| 3. INCOME FROM OTHER TRADING ACTIVITIES | £ | £ |
| Fundraising | 74 | 213 |
| 4. INVESTMENT INCOME | £ | £ |
| Deposit account interest | 205 | 21 |
| 5. EXPENDITURE | £ | £ |
| Expenditure on raising funds | | |
| Fundraising and publicity | 1,884 | 246 |
| | 1,884 | 246 |
| Expenditure on charitable activities | | |
| Sarajevo | 22,171 | 45,637 |
| UK to Ukraine | 39,028 | |
| Ukraine | 36,424 | |
| UK travel expenses | 356 | 1,121 |
| | 97,979 | 46,758 |
| Support costs | | |
| Administrator's costs | 180 | 178 |
| Insurance | 283 | 264 |
| Postage, stationery and telephone | 1,357 | 4,606 |
| Accountancy | 1,456 | 1,957 |
| | 3,276 | 7,005 |
| Other expenditure | 1,093 | 1,200 |
| Total resources expended | 104,231 | 55,208 |
| 6. TRUSTEES' REMUNERATION AND BENEFITS | | |
| There were no trustees' remuneration or other benefits for the year ended 31 December 2023 or for the year ended 31 December 2022. | | |
| Trustees' expenses | | |
| There were no trustees' expenses or other benefits for the year ended 31 December 2023 or for the year ended 31 December 2022. | | |
| 7. CASH AT BANK AND IN HAND | Year ended 31-Dec 2023 £ | Year ended 31-Dec 2022 £ |
| Current account | 6,120 | 11,286 |
| Deposit account | 14,136 | 16,287 |
| Bursary fund | - | 7 |
| | 20,255 | 27,580 |
| 8. CREDITORS: AMOUNTS FALLING DUE WITHIN 1 YEAR | £ | £ |
| Accruals and deferred income | 480 | 480 |
| | 480 | 480 |

HEALING HANDS NETWORK

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

9. MOVEMENTS IN FUNDS

| | 31-Dec-22 £ | Net movement in funds £ | Transfers between funds £ | 31-Dec-23 £ |
|---------------------------|----------------|-------------------------------|---------------------------------|----------------|
| Unrestricted funds | | | | |
| General fund | 11,347 | (2,336) | (2,696) | 6,314 |
| Restricted funds | | | | |
| Sarajevo | 16,073 | (5,127) | 2,696 | 13,642 |
| UK to Ukraine | | 139 | | 139 |
| | 16,073 | (4,988) | 2,696 | 13,781 |
| TOTAL FUNDS | 27,420 | (7,324) | - | 20,095 |

Net movement in funds, are as follows:

| | Incoming Resources £ | Resources Expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 40,696 | 43,032 | (2,336) |
| Restricted funds | | | |
| Sarajevo | 17,044 | 22,171 | (5,127) |
| UK to Ukraine | 39,167 | 39,028 | 139 |
| | 56,211 | 61,199 | (4,988) |
| TOTAL FUNDS | 96,906 | 104,231 | (7,324) |

The general fund represents cumulative free reserves.

Restricted funds represent members' travel and other costs directly associated with specific activity in Sarajevo. Members raise their own funds to meet their travel costs, a portion of their subsistence costs and the administrative costs of organising a tour of duty in Bosnia. The balance carried forward represents funds raised by members who have yet to make the trip or who do not yet have sufficient funds to finance the tour.

| | Net Current Assets/ Liab' £ | Total £ |
|---------------------------------|-----------------------------------|------------|
| Unrestricted Funds | 6,315 | 6,315 |
| Restricted Funds | 13,781 | 13,781 |
| Total funds at 31 December 2023 | 20,095 | 20,095 |

10. RELATED PARTY DISCLOSURES

There were no related party transactions in the period ending 31 December 2023.

HEALING HANDS NETWORK

DETAILED STATEMENTS OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

| | Year ended 31-Dec 2023 £ | Year ended 31-Dec 2022 £ |
|---|-----------------------------------|-----------------------------------|
| INCOMING RESOURCES | | |
| Income from donations and legacies | | |
| Donations | 94,400 | 48,418 |
| Membership fees | 2,228 | 2,050 |
| | <u>96,628</u> | <u>50,468</u> |
| Income from other trading activities | | |
| Fundraising | 74 | 213 |
| Investment income | | |
| Deposit account interest | 205 | 21 |
| Total incoming resources | <u>96,906</u> | <u>50,702</u> |
| RESOURCES EXPENDED | | |
| Expenditure on raising funds | | |
| Fundraising and publicity | 1,884 | 246 |
| Expenditure on Charitable activities | | |
| Sarajevo travel and expenses - Restricted | 22,171 | 45,637 |
| UK to Ukraine travel and expenses | 39,028 | 1,121 |
| Ukraine travel and expenses | 36,424 | |
| UK travel and expenses | 356 | |
| | <u>97,979</u> | <u>46,758</u> |
| Other expenditure | | |
| Accountancy | 1,456 | 1,957 |
| Support costs | | |
| Administrator's costs | | |
| Insurance | 283 | 264 |
| Postage, stationery and telephone | 1,357 | 4,606 |
| Sundries | 1,093 | 1,200 |
| | <u>4,189</u> | <u>8,027</u> |
| Finance | | |
| Bank charges | 180 | 178 |
| | <u>180</u> | <u>178</u> |
| Total resources expended | <u>104,231</u> | <u>55,208</u> |
| Net Income/(expenditure) | <u>(7,324)</u> | <u>(4,507)</u> |