

REPORT OF THE TRUSTEES AND
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 28 FEBRUARY 2021
FOR
THE GLOBAL NATURAL HEALTH CARE TRUST

THE GLOBAL NATURAL HEALTH CARE TRUST

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FOR THE YEAR ENDED 28 FEBRUARY 2021

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THE GLOBAL NATURAL HEALTH CARE TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2021

Reference and Administrative Details of the Charity, its Trustees and Advisers

Trustees: Annette Montague-Thomas (chairman)
Beth Harrison (resigned 25/06/2021)
Philip Proctor
Diane Dyckhoff (resigned 25/06/2021)
Daniella Rubio
Barbara Schmid (appointed 19/06/2021)
Helen Mousley (appointed 19/06/2021)

Charity Correspondent: Annette Montague-Thomas
Lower Penhale Farmhouse Offices
Penhale Lane
Fraddon
Cornwall
TR9 6ND

Independent Examiners': Lang Bennetts
Chartered Accountants
The Old Carriage Works
Moresk Road
Truro
Cornwall
TR1 1DG

Bankers: Barclays Bank plc
20 Lemon Street
Truro
Cornwall
TR1 2NB

Charity No: 1107629

THE GLOBAL NATURAL HEALTH CARE TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 28 FEBRUARY 2021**

Structure, Governance and Management

The charity is controlled by its governing document, and it has five trustees who are re-appointed annually at the Annual General Meeting. New trustees are appointed by existing trustees using the provisions of the governing document.

Objectives and Activities

The objectives of the charity are as follows:

- Promotion of health and relief of sick, ill and disabled people;
- Education of public on all health matters; and
- Conservation of environment where pollution has an effect on health of population.

The activity of the charity is as follows:

- Operation of free advisory clinics.

The trustees have reviewed their objectives, policies and activities to ensure they continue to reflect the charity's aims. In carrying out this review they have considered the Charity's Commission's revised general guidance on public benefit.

Achievements and performance

The charity has achieved a great deal over the years by:

- Caring for those afflicted and affected by Lyme Disease in all stages;
- Creating Lyme Disease Awareness Campaigns;
- Opening a Helpline for those with Lyme Disease offering Integrated Medicine advice;
- Creating facilities in clinic for those with Neurological Conditions;
- Facilities now available for on line FREE consultations;
- Setting up organic herb growing facilities;
- Setting up endangered wild plant species facilities;
- Mental Health support and counselling; and
- Working with those in the community who need support.

Financial review

During the year, the charity had net receipts of £1,060 in the year (2020: net payments £1,865). Total receipts increased by £14,561 to £39,778, which included two loans to the charity amounting to £6,238 and a Covid-19 grant from Cornwall Council of £10,000. The total cash funds held at the year end were £1,196 (2020: £136). The charity's policy on reserves is that where operationally possible, to hold sufficient funds either in liquid investments, cash or realisable assets to meet the immediate contractual obligations of the charity.

Risk and investments

The trustees have assessed the major risks to which this charity is exposed relating to its operations and finances and are satisfied that under the present system there is no significant exposure.

Investment policy need not be considered as the charity has no significant investments.

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees

Mr Philip Proctor
Trustee

Dated: 24 August 2021

THE GLOBAL NATURAL HEALTH CARE TRUST

REPORT OF THE INDEPENDENT EXAMINERS TO THE MEMBERS OF
THE GLOBAL NATURAL HEALTH CARE TRUST
FOR THE YEAR ENDED 28 FEBRUARY 2021

I report to the trustees on my examination on the accounts of The Global Natural Health Care Trust ('the charity') for the year ended 28 February 2021, which are set out on pages 4 – 6.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent 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 seeking 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 those matters set out in the statement below.

Independent 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 section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

Colin R Truscott
Lang Bennetts
Chartered Accountants
Registered Auditors

Date: 24 August 2021

The Old Carriage Works
Moresk Road
Truro
Cornwall
TR1 1DG

THE GLOBAL NATURAL HEALTH CARE TRUST

RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
<u>Receipts</u>				
Grants	13,000	-	13,000	4,800
Donations and collections	17,104	-	17,104	14,650
Fundraising	199	-	199	1,507
Gift aid repayment	3,237	-	3,237	3,865
Lyme Disease GNHCT Scotland	-	-	-	395
	<hr/> 33,540	<hr/> -	<hr/> 33,540	<hr/> 25,217
<u>Asset and investment sales</u>				
Loan received – A Montague-Thomas	2,238	-	2,238	-
Loan received – Bridget Roberts	4,000	-	4,000	-
	<hr/> 6,238	<hr/> -	<hr/> 6,238	<hr/> -
<u>Total receipts</u>	<hr/> 39,778	<hr/> -	<hr/> 39,778	<hr/> 25,217
<u>Payments</u>				
Patient treatment expenses	1,107	-	1,107	3,729
Growing tunnels	11,410	-	11,410	-
Fund raising expenses	480	-	480	1,101
Trustees' expenses	156	-	156	400
Motor expenses	4,380	-	4,380	2,870
Travel expenses	-	-	-	6,316
Office administration	419	-	419	2,288
Rent, rates and utilities	1,064	-	1,064	4,362
Bank charges and interest	5	-	5	9
Accountancy	1,200	-	1,200	1,200
Miscellaneous expenses	1,125	-	1,125	1,040
Sister charity set up costs	-	-	-	976
Transportation costs	-	-	-	2,183
	<hr/> 21,346	<hr/> -	<hr/> 21,346	<hr/> 26,474
<u>Assets and investment purchase</u>				
Computer equipment	900	-	900	-
Plant and machinery	7,808	-	7,808	-
A Montague-Thomas loan repayment	-	-	-	608
Bridget Roberts loan repayment	4,000	-	4,000	-
Lyme Disease GNHCT Scotland loan	4,664	-	4,664	-
	<hr/> 17,372	<hr/> -	<hr/> 17,372	<hr/> 27,082
<u>Total payments</u>	<hr/> 38,718	<hr/> -	<hr/> 38,718	<hr/> 27,082
<u>Net receipts/(payments) for the year</u>	1,060	-	1,060	(1,865)
Cash funds last year	136	-	136	2,001
Transfers to/ (from) funds	-	-	-	-
<u>Cash funds this year</u>	<hr/> 1,196	<hr/> -	<hr/> 1,196	<hr/> 136

THE GLOBAL NATURAL HEALTH CARE TRUST

STATEMENT OF ASSETS AND LIABILITIES
AT 28 FEBRUARY 2021

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total (restated)
	£	£	£	£
Cash funds				
Cash at bank	1,196	-	1,196	136
Total cash funds	<u>1,196</u>	<u>-</u>	<u>1,196</u>	<u>136</u>
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
 Investment assets				
Loan to establish sister charity – America	-	-	-	533
Loan to establish sister charity - Scotland	4,269	-	4,269	-
	<u>4,269</u>	<u>-</u>	<u>4,269</u>	<u>533</u>
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
 Assets retained for the charity's own use - cost				
Computer equipment	1,105	-	1,105	1,201
Fixtures and fittings	-	-	-	-
Motor vehicles	21,000	-	21,000	21,000
Plant and machinery	18,808	-	18,808	11,000
	<u>40,913</u>	<u>-</u>	<u>40,913</u>	<u>33,201</u>
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
 Liabilities				
Loan from founder member and chairman (note 1)	(4,864)	-	(4,864)	(2,626)
Loan from Lyme Disease GNHCT Scotland	-	-	-	(395)
	<u>(4,864)</u>	<u>-</u>	<u>(4,864)</u>	<u>(3,021)</u>
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

These accounts were approved by the Trustees and signed on their behalf by:

.....

Name Ms A Montague-Thomas

Date of approval

THE GLOBAL NATURAL HEALTH CARE TRUST

NOTES TO THE FINANCIAL STATEMENTS
AT 28 FEBRUARY 2021

1. TRANSACTIONS' WITH TRUSTEE'S

Within the above payments the following were paid in respect of A Montague-Thomas who was a trustee throughout the year:

	2021	2020
Office Administration and rent paid to Ms Montague-Thomas	-	5,282
Reimbursement of expenses	-	608
Trustees' expenses	156	-
Motor expenses	3,587	2,870
Office expenses	190	-

The loan balance carried forward at the year end is £4,864 (2020: £2,626), which is repayable to Ms A Montague-Thomas on demand. The loan balance increased during the year due to expenses of the charity being paid privately by Ms A Montague-Thomas.

The charity now uses Ms A Montague-Thomas's personal vehicle for charity business and has agreed to pay her motoring costs.

2. FIXED ASSETS

Fixed assets are recorded at original cost.

3. RELATED PARTY TRANSACTIONS

During the year the charity made multiple payments on behalf of the sister charity Lyme Disease GNHCT Scotland. The amount due to the charity from the Scottish sister charity at the year end was £4,269 (2020: (£395)).

See also note 1 for details of Trustees expenses.