

PHASE WORLDWIDE (PRACTICAL HELP ACHIEVING SELF EMPOWERMENT WORLDWIDE)

England & Wales · Charity number 1112734

Details

Other names	PHASE WORLDWIDE (PRACTICAL HELP ACHIEVING SELF EMPOWERMENT WORLDWIDE), PHASE
Status	Registered
Legal form	Other
Registered	2006-01-17
Register	View on the Charity Commission register

Contact

Address 8 Europa View
Tinsley Park
Sheffield
S9 1XH

Phone 0117 916 6423

Email info@phaseworldwide.org

Website www.phaseworldwide.org

Activities

Objects: 1) THE RELIEF OF POVERTY PRIMARILY IN RURAL NEPAL AND ELSEWHERE IN THE WORLD AS THE TRUSTEES THINK FIT;2) THE RELIEF OF SICKNESS AND THE PRESERVATION AND PROTECTION OF GOOD HEALTH PRIMARILY IN RURAL NEPAL AND ELSEWHERE IN THE WORLD AS THE TRUSTEES SEE FIT;3) TO ADVANCE THE EDUCATION OF COMMUNITIES PRIMARILY IN RURAL NEPAL AND ELSEWHERE IN THE WORLD AS THE TRUSTEES SEE FIT

Activities: We work with partners to deliver integrated community development projects across the world (currently in Nepal and the UK), providing practical help in health, education and livelihood programmes.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** PRIMARILY RURAL NEPAL AND ELSEWHERE IN THE WORLD
- Nepal
- Bristol City
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£206,342	£218,514	-	-
2024-06-30	£188,818	£241,655	-	-
2023-06-30	£215,186	£223,462	-	-
2022-06-30	£140,563	£194,920	-	-
2021-06-30	£525,993	£386,271	£203,777	4

Trustees

Name	Role	Appointed
NICK CRAGG	Chair	
Christopher Hughes		2024-04-12
Dr Dilys Noble		2013-10-23
Margaret Lally		2014-12-03

PHASE WORLDWIDE (PRACTICAL HELP ACHIEVING SELF EMPOWERMENT WORLDWIDE)

England & Wales - Charity number 1112734

Accounts



PHASE Worldwide

Annual Report and Unaudited Statements

July 2024 – June 2025

For more information about PHASE Worldwide visit www.phaseworldwide.org

Contact Us: info@phaseworldwide.org | 8 Europa View, Tinsley Park, SHEFFIELD, S9 1XH

Registered Charity Number: 1112734

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A welcome from our Chair of Trustees

Dear Supporters,

There are many things to be celebrated this year. The hugely impactful Start Strong project concluded in March 2025 with results we can all be proud of -improvements in quality healthcare, reduction in malnutrition and a community empowered to demand what they need from their government. In recent weeks we have been overwhelmed by being awarded A+ overall for the project by Mannion Daniels on behalf of the UK government. As such a small charity we are showing the big players how it's done!

We have been successful with a grant from the National Lottery to bring film academies to two schools to our home in South Yorkshire to start to develop our programmes here. Primary school children have worked hard to write, design, direct and produce short films. These will be shown at events and festivals over the coming months.

Thank you for your continued support over the last year. It has been a challenging year for much of the international sector with US Aid and UK Aid cuts creating uncertainty and sadly having a direct impact on many communities around the world. Thankfully due to our solid supporter base in the UK we hope to weather this storm well. Our UK work brings diversification to our funding programme.

Our hugely successful Big Give campaigns are incredibly important in our fundraising calendar. This year our Christmas appeal has enabled a programme to work with schools and the community in Rugin to open up futures for girls. Our Spring appeal raised much needed funds for Jair health post where the teams are working hard to bring down malnutrition rates in under 5's.

In December 2025 long standing Trustee Martin Davies OBE sadly passed away. Martin was very active as an important part of the PHASE Worldwide's Trustee team and family right until his final months. We are hugely grateful for his guidance and knowledge over the many years. He was a friend that will be dearly missed.

On behalf of the Board of Trustees, may I take this opportunity to thank you and express our sincere gratitude for all of your support, now and in the future.

Kind regards,



Nick Cragg

Chair of Trustees

PHASE Worldwide



Trustees' Report Year Ended 30th June 2025

The Trustees present their report and financial statements for PHASE Worldwide for the year ended 30th June 2025.

PHASE Worldwide is an international non-governmental, non-political, non-religious organisation established in 2005. It is constituted under a trust deed dated 14 September 2005 and is registered as a charity with the UK Charity Commission, No. 1112734.

Public Benefit Statement

The Trustees confirm that they have referred to the guidelines contained in the Charity Commission general guidance on public benefit when reviewing the charity's aims and objectives, and in implementing current, and planning future activities.

About Us

PHASE Worldwide (Practical Help Achieving Self-Empowerment Worldwide) (is a UK registered charity that enables people to take opportunities to enrich their lives. We speak to communities, we ask what they need to enrich their lives and we work with them to achieve these goals by creating opportunities and supporting services.

Founded in 2005, we have developed into an organisation that has raised millions of pounds for communities living in Nepal and more recently in the UK, we support over 20,000 people each and every year.

Until recently, our work has solely focused on rural communities in Nepal, where poor health, low levels of education and few livelihood opportunities trap people within a cycle of poverty. It's the second year we have been working in the UK, as we lay roots and strengthen connections to the UK community.

Our Vision

We believe that everyone, everywhere, even those in the most remote places in the world, should have access to primary healthcare, basic education, and livelihood opportunities.

Our Mission

Through partner organisations, PHASE Worldwide empowers isolated communities through integrated and sustainable programmes in health, education, and livelihood.



Sustainability

We want the difference we make to last long into the future. To achieve this lasting difference, we are committed to empowering communities through improved skills, knowledge and opportunities, whilst strengthening and expanding existing government services. This is facilitated by the involvement of local communities at all stages of programme development.

We aim to make a lasting difference but not to stay.

Our Values

As a charity, we have a core set of values that are embedded in all our work both in the UK and overseas.



Our Approach

We work together with partners to empower people, to create opportunities that people are equipped to take no matter where they are in the world.

We support projects in some of the most remote and rural communities on the planet.

In these areas, poor health, low levels of education and few livelihood opportunities trap people in a cycle of poverty. Through our local partner, PHASE Nepal, we support integrated and sustainable health (SDG 3), education (SDG 4), and livelihoods (SDG 2 and 8) projects, helping communities to break the cycle and achieve No Poverty — Sustainable Development Goal (SDG) 1.

PHASE Worldwide and PHASE Nepal work together to enable people to access knowledge, skills, and services, whilst at the same time, strengthening local government provision in Nepal. We work together to raise money to fund this work, deliver our successful GP mentoring programme, and aspire to demonstrate best practice in charity governance and within the international development sector.

All of our work, both overseas and in the UK, is based on empowerment. We believe that all aspects of our work should make people stronger and more confident. This applies to people involved in the projects we support, staff working for PHASE Worldwide and PHASE Nepal, and our supporters who help us work towards our vision.

Structure, Governance & Management

PHASE Worldwide (Registered Charity Number: 1112734) was established in 2005. The charity is registered at and operates from PHASE Worldwide, 8 Europa View, Tinsley Park, SHEFFIELD S9 1XH. Our longstanding key partner PHASE Nepal was established in 2006 with the support of PHASE Worldwide and is registered in Nepal under the organisational registration Act 2034 of Nepal with the District Administration Office (Registration Number: 531/062/063). It is also affiliated with the Social Welfare Council under section 13 of the Social Welfare Act 1992 (SWC No. 19336).

During this financial year we have moved into our second year of partnership with Cine Schools as part of the #filmforall enrichment programme.

PHASE Worldwide also co-operates with PHASE Austria, an Austrian nonprofit association (eingetragener gemeinnütziger Verein), Central Associations Register no. 161877083.

PHASE Worldwide is a member of the South West International Development Network (SWIDN), Small International Development Charity Network (SIDCN) and Britain-Nepal Non-Governmental Organisation Network (BRANNGO).

We operate with a small (3) part time team of remote working staff in the UK led by Lyndsey McLellan Director with Camilla Maclaverty Trust and Foundations Officer and Fiona Harris PA to the Director with admin and finance responsibilities. Trustee meetings are held quarterly (attendees both online and offline). The whole staff team attend Trustees meetings. There are a series of Trustee working groups with both staff and Trustee representation (fundraising, finance, governance and HR, Partnerships). The staff and Trustee representation meet with PHASE Nepal monthly)

Impact and Programme Delivery in July 2024- June 2025

Nepal

Over the 12 months July 2024– June 2025 PHASE Worldwide has predominately supported 4 areas in Nepal: Manbu through Trust and Foundation support, Jair through Trust and Foundation and a mini-Big Give appeal in Spring 2025. Rugin and Bichhya through UK Aid Match which brings charities, British people, and the UK government together to change the lives of some of the world's poorest and most vulnerable people and a Girls Empowerment programme in Rugin through a Big Give Christmas Challenge campaign in Christmas 2024.



Health

The majority of our work has had an impact in the field of Health and Nutrition by supporting health facilities that provide the basic health needs for life.

We've enabled 11,779 (4,825 male, 6,953 female) health consultations to be carried out, including with 1,599 children under 5 (boys 846, girls 753), 963 adolescent girls and 1,747 (752, 995 female) people over 60 years of age. Our funded Auxiliary Nurse Midwives work tirelessly in remote regions as part of a community team getting to know individuals and families and providing quality primary health care.

A key area of focus is expectant mothers and the first couple of years of a child's life (in line with the Nepalese government Golden 1,000 Days policies). Health services offer a minimum of 4 antenatal visit programme of which we aim for the highest level of engagement so measure the number of mothers at 1st and 4th visits. With changing policies and improving services we are also now measuring 8th ANC visits. Of 197 deliveries 90.4% of women had one ANC visit, 58.4% 4 visits and 38.1% had eight. We continue to improve these results.

In remote locations getting mothers to a clinic for childbirth is imperative to ensure positive outcomes for both mother and child. In the areas we have worked in this year 83.8% of deliveries out of a recorded 197 were in a health clinic surrounded by professional staff (last year 72.5%).



We continue to monitor growth of children – 4,620 children (2,400 boys, 2,200 girls) were measured this year. When we identify a child as malnourished, we act. A malnourished child is a child more likely to die before its 5th birthday, that may grow up stunted and more vulnerable to infection and diseases, it's a child that deserves to be healthy. Mothers with malnourished children are strongly encouraged to attend nutrition workshops informing mothers and households about what makes up a healthy diet, why a healthy diet is important, ways to get the nutrients needed and in particular, the importance for small children and mothers. This year we ran 41 Sarbotam Pitho (super flour making) sessions (159 participants) demonstrating how to make nutritious weaning food from locally available ingredients. Our nutrition programming links closely with our agricultural work to provide seeds, ongoing contact and agricultural mentoring for mothers to change the root cause of malnutrition, not just responding to the acute need.

A key part of why what we do works is because we work within the communities. We support Female Community Health Volunteers to learn about how to communicate with people in health messaging, we work in schools so that the youngest in the community understand what keeps them healthy (84 sessions conducted this year – 2,287 students attended, boys 979, girls 1,308) and we aim to get to the people that need support the most, so we visit homes, we go door to door, we did this 564 times benefitting 3,547 people this year. This is rising as our work becomes more remote working in communities distributed across a wide area.

Street drama can be dramatic, fun, surprising and always engaging. Our teams use sessions in public spaces to communicate key health and public awareness messages in a way that is understood by all within communities. Illiteracy is common in these remote communities so street drama communicates with everyone not just the more educated. Our teams ran 6 street dramas this year.

Alongside supporting frontline basic primary healthcare delivery, we support training of staff within the healthcare system. Our GP mentoring programme continues to place experienced UK GPs in a health post for a couple of weeks to support the PHASE Nepal teams with difficult cases and continuing to increase their skills. This year 14 GPs mentored health staff in health posts.



Agriculture

Our theory of change tells us that we can't change lives and empower people in the long term without working with communities in multiple ways. Health is vital, but in order for children to be healthy, families to be secure, opportunities to be created, households need access to income. For many in remote communities' agriculture is the only way to achieve this, so therefore we support farming.

This year we supported:

- 750 farmers reached with seeds, materials and training to grow vegetables.
- 2 families with multiple people with disabilities were supported with goats.

All these activities have the ability to improve the nutrition of children and families as well as generate income and are closely linked with our nutrition programming.

Emergency Response

Nepal is very prone to earthquakes and landslides. Thankfully in this reporting period there were no natural disasters that had an impact in the areas we work. There was however a fire at Rugin health post where some patient records were lost.

Education

Our education programmes focus on improving access to quality education for rural communities, with a particular focus on those who are marginalised. We do this through training and mentoring teachers, providing essential resources and gender-sensitive programming so girls don't drop out of school early. We empower girls to continue studying in school with confidence. This year our education work has been focused in Rugin, Bajura, Far West Nepal with a programme started in March 2025 working with 150 girls, 150 boys and 50 teachers across 3 schools.

PHASE Worldwide Work in the UK

Through the establishment of a partnership with Ciné Schools we have started running film academies in 2 schools in Rotherham (30 children) and a summer camp in summer 2024. 12 children. In June 2025 we funded the transport costs for a coach of children to attend the Children's International Film festival in London travelling from Rotherham.

Charity Objectives

In the year 2024-2025, the Trustees have been able to ensure that the charity continues to fulfil its objectives for the public benefit in the target area. The objectives of the charity as stated in the trust deed are:

1. The relief of poverty primarily in Nepal and elsewhere as the Trustees see fit
2. The relief of sickness and the preservation and protection of good health primarily in Nepal and elsewhere as the trustees see fit
3. To advance the education of communities primarily in Nepal and elsewhere as the trustees see fit



No individuals or groups in our project areas have been excluded from benefit and the projects have been developed to include the most vulnerable members of society. No private individual has benefitted financially from the work of the charity.

Risk Management

PHASE Worldwide has a full set of policies in place to protect people involved with the charity's work in the UK and Nepal. This includes a safeguarding policy, safeguarding code of conduct, whistleblowing policy, and a complaints procedure. During the year 2024-2025, no significant safeguarding concerns were reported within PHASE Worldwide or by any of its partners.

The Trustee board identifies and reviews risks which the charity is exposed to and ensures that appropriate controls are in place to provide reasonable mitigations to these risks. Risk areas are identified as, but not limited to financial, operational, legal and regulatory, political, environmental, social, strategic and people.

The Director and Board of Trustees review these risks on a quarterly basis. The assessment process is managed through an organisational risk register, which assigns management of these risks to Trustees, Working Groups, or Staff and recommends actions to be taken, where necessary, in order to manage their likelihood or impact.



Legal and Administrative Information

The charity's operations are managed from PHASE Worldwide's registered office: PHASE Worldwide, 8 Europa View, Tinsley, Park, SHEFFIELD, S9 1XH where the charity's records and accounts are maintained.

Patrons:

Rosie Swale Pope MBE;

Brian Blessed OBE Hon D.Litt

Ambassador:

Alex Staniforth

Trustees:

Mr Nicholas George William Cragg BSc. CEng. MICE;

Mr Martin Davies OBE, FOID, BA, LL - resigned December 2025

Dr Dilys Noble MB ChB, DCH, Dip Obs & Gynae;

Miss Margaret Lally BSc MA

Mr Paul Evans BA Hons PGCEi - resigned December 2025

Mr Chris Hughes ACA

Dr Kate Gascoyne BMed BChir MRCP MRCGP – resigned May 2025

Mr Christos Glavanis BSc FCA – resigned Oct 2024

Mrs Kelly Kendal – appointed August 2023 - resigned March 2025

Director:

Mrs Lyndsey McLellan BSc MSc

Accountants: Seven Hills Accountants, Sheffield, S6 2HH

Registered Charity Number: 1112734



Financial Review

As of June 30th 2024, PHASE Worldwide held £91,794 of cash in hand and closed the year, June 30th 2025, with £79,622 of cash in hand. Receipts were was £206,342 - £68,236 unrestricted and £138,106 restricted. Payments made were £155,690 (Nepal), £16,145 (UK), fundraising costs £46,679 (after support cost allocations).

PHASE Worldwide saw a deficit of £12,172 in the financial year.

Income is steady after a challenging 2023/24 with several projects ending. The integrity of PHASE Worldwide remains unchanged thanks to its dedicated public supporters and generous Trusts and Foundations who continue to support the organisation to change lives in Nepal and the UK.

Reserves Policy

PHASE Worldwide has a reserves policy to mitigate risk and to protect our work from disruption at short notice due to a downturn in income or uninsured losses, while at the same time ensuring that we do not retain income for longer than required. PHASE Worldwide will hold a minimum of three months costs in reserves, and this is reviewed on a yearly basis.

PHASE Worldwide has identified the following primary reason for holding reserves at the appropriate level:

To ensure the continuity of PHASE Worldwide's activities in the event of unexpected setbacks, at a level of at least three months of unrestricted budget expenditure (current minimum £20,000). Current free reserves - £28,053. These additional reserves will be used in 2025/26 to cover additional salary costs and health posts costs.

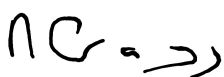
Plans for Future Period

In Nepal, PHASE Worldwide will continue to support PHASE Nepal with health, education, and livelihoods activities and aims to continue to increase activities that generate funds to support our long-term partner PHASE Nepal. We plan to support Rugin, Bichhya, Jair and Manbu health posts until 'phase out'

PHASE Worldwide's organisational strategy states we will continue to look to identify and support new partners outside of Nepal. The Board of Trustees will ensure that available unrestricted funds are restricted to charitable activities, and levels of reserves are in line with PHASE Worldwide's organisational reserves policy.

The annual report and financial statements were approved by the board of trustees on 5 February 2026

Signed on their behalf by:



Nick Cragg

Chair of Trustees



Independent Examiner's Report to the Trustees of PHASE Worldwide "The Charity")

I report to the Trustees on my examination of the accounts of the Charity for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

S Lightfoot

Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

10 February 2026

PHASE Worldwide
Receipts and payments account
For the year ended 30 June 2025

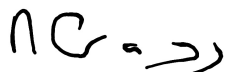
	Unrestricted	Restricted	Total	<i>Restated</i>
	funds	funds	2025	Total
Notes	£	£	£	2024
				£
Receipts from:				
Donations	66,311	32,254	98,565	83,614
Grants	-	100,985	100,985	94,395
Large and Supporter Events	991	4,867	5,858	9,793
Investments	934	-	934	1,016
Total receipts	68,236	138,106	206,342	188,818
Payments on:				
Charitable spend UK	-	16,145	16,145	-
Charitable spend Nepal	28,075	127,615	155,690	183,590
Fundraising costs	44,931	1,748	46,679	57,756
Total payments	73,006	145,508	218,514	241,346
Net receipts/(payments)	(4,770)	(7,402)	(12,172)	(52,528)
Transfers	(1,675)	1,675	-	-
Net movement in funds	(6,445)	(5,727)	(12,172)	(52,528)
Total cash funds brought forward	34,498	57,296	91,794	144,322
Total cash funds carried forward	28,053	51,569	79,622	91,794

PHASE Worldwide
Statement of Assets and Liabilities
As at 30 June 2025

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Cash funds				
Bank current accounts	28,053	51,569	79,622	91,794
Total cash funds	28,053	51,569	79,622	91,794
Liabilities				
Independent examination fee	1,236	-	1,236	2,500
Marketing	850	-	850	-
Other taxes and social security	669	-	669	669
Pensions	191	-	191	191
Other creditors	-	-	-	127
Total liabilities	2,946	-	2,946	3,487

Approved by the board of Trustees on 5 February 2026.

Signed on their behalf by:



Nick Cragg
Chair of Trustees

PHASE Worldwide

Notes to the financial statements

For the year ended 30 June 2025

1 Accounting policies

Basis of preparation

The accounts are prepared in line with the Charity Commission guidance on "Receipts and payments" accounts.

Receipts & payments account

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context "cash" includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

Funds

General funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

2 Analysis of expenditure

Expenditure is recognised in the period in which it is paid. Expenditure is analysed into the following activities.

Charitable spend UK	Salaries and direct expenditure of staff involved in project administrative support, networking, and development of projects in the UK.
Charitable spend Nepal	Salaries and direct expenditure of staff involved in project administrative support, networking, and development of projects in Nepal.
Fundraising Costs	Salaries and direct expenditure of staff engaged in fundraising activities.
Support costs	Other costs including the costs of financial controls, IT, HR, payroll and governance.

	Grants £ <i>Note 3</i>	Direct Staff £ <i>Note 4</i>	Other Direct £	Allocation of support £	Total 2025 £
Charitable spend UK	-	1,145	15,000	-	16,145
Charitable spend Nepal	119,902	15,317	6,090	14,381	155,690
Fundraising Costs	-	18,551	7,469	20,659	46,679
Support costs	-	20,659	14,381	(35,040)	-
	119,902	55,672	42,940	-	218,514
Support Costs include:		Direct Staff £	Other Direct £		Total 2025 £
Support staff costs		15,629	-		15,629
Other staff costs		-	2,159		2,159
Office costs		-	8,532		8,532
Governance costs		5,030	3,690		8,720
		20,659	14,381		35,040

Direct governance costs are the independent examiner's fees for the previous year.

PHASE Worldwide
Notes to the financial statements
For the year ended 30 June 2025

3 Grants

		Unrestricted funds £	Restricted funds £	Total 2025 £
<u>Project</u>	<u>Location</u>			
Flood appeal	Nepal	-	283	283
Girls Empowerment Programme Rugin	Rugin, Bajura, Nepal	-	25,000	25,000
GP mentoring admin fees	Nepal	-	2,400	2,400
Health post equipment	Nepal	-	8,737	8,737
Jair Health Post	Bajura, Nepal	-	63,212	63,212
Manbu Health Post	Gorka Nepal	-	14,864	14,864
Social Welfare of Nepal (SWAN)	Nepal	-	1,345	1,345
USG Training	Nepal	-	4,061	4,061
		-	119,902	119,902

All grants were paid to Phase Nepal with the exception of those marked *

4 Staff costs (including key management personnel)

	2025 £	2024 £
Salaries	54,879	54,001
Social Security Costs	-	-
Pension Costs	793	970
Total	55,672	54,971

The average Head Count in the Year was 3.

		2025	2024
The parts of the charity in which the employees work	UK Charitable Spend	5%	5%
	Nepal Charitable Spend	25%	25%
	Fundraising Cost	37%	32%
	Support Costs	33%	37%

The key management personnel of the charity comprise the Board of Trustees and the Director. The total employee benefits of the key management personnel of the charity during the year was 25,151 (2024- £25,151).

PHASE Worldwide
Notes to the financial statements
For the year ended 30 June 2025

5 Restricted funds

	Cash funds brought forward	Receipts	Payments	Transfers	Cash funds carried forward
	£	£	£	£	£
Jair Health Post	2,813	12,345	(5,749)	-	9,409
Manbu Health Post	-	23,548	(14,864)	-	8,684
Girls Empowerment Programme Rugin	-	31,614	(25,417)	(1,324)	4,873
GP mentoring admin fees	-	1,662	(2,400)	738	-
Health post equipment	2,137	5,000	(8,737)	1,600	-
Bajura Health Posts	-	2,000	-	-	2,000
Start Strong Project 2022 - 2025	52,346	32,626	(66,394)	(3,023)	15,555
Social Welfare of Nepal (SWAN)	-	-	(1,345)	1,345	-
USG Training	-	4,061	(4,061)	-	-
Flood appeal	-	480	(283)	-	197
Other Nepal fundraising	-	2,586	(19)	-	2,567
Film academies and camps	-	2,184	(4,523)	2,339	-
Film academies and camps - Big Lottery	-	20,000	(11,716)	-	8,284
□	-	-	-	-	-
	57,296	138,106	(145,508)	1,675	51,569

PHASE Worldwide recognise donations, gifts, and grants, which have set conditions of use as restricted funds. In this financial year, PHASE Worldwide received, spent, and carried forward restricted donations, gifts, and grants related to the following areas of charitable activities: healthcare, education, livelihoods, and organisational development.

direct

Girls Empowerment Programme Rugin

The transfer of £1,324 represents the agreed project overheads funded from restricted funds.

Start Strong Project 2022 - 2025

In the prior period, income relating to the PHASE Worldwide's Start Strong Appeal, which ran from March 26th 2021 to June 25th 2021 was disclosed as a designated fund in the accounts. This income is restricted in nature and has been restated to the Start Strong Project 2022-2025 restricted fund following a review of the funds.

The transfer of £3,023 represents costs from previous years that had not been allocated in the accounts, but had been reported to the primary funder.

6 Related party transactions

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024 £nil) neither were they reimbursed expenses during the year (2024 £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Donations were received by the trustees (and their close associates) in the year, including restricted funds raised as part of existing fundraising campaigns - no additional restrictions were placed on these.

There were no other related party transactions.

For more information about PHASE Worldwide visit www.phaseworldwide.org

Contact Us: info@phaseworldwide.org | 8 Europa View, Tinsley Park, SHEFFIELD, S9 1XH | Registered Charity Number: 1112734



PHASE WORLDWIDE (PRACTICAL HELP ACHIEVING SELF EMPOWERMENT WORLDWIDE)

England & Wales - Charity number 1112734

Accounts



Annual Accounts and Financial Statements

July 2023 – June 2024

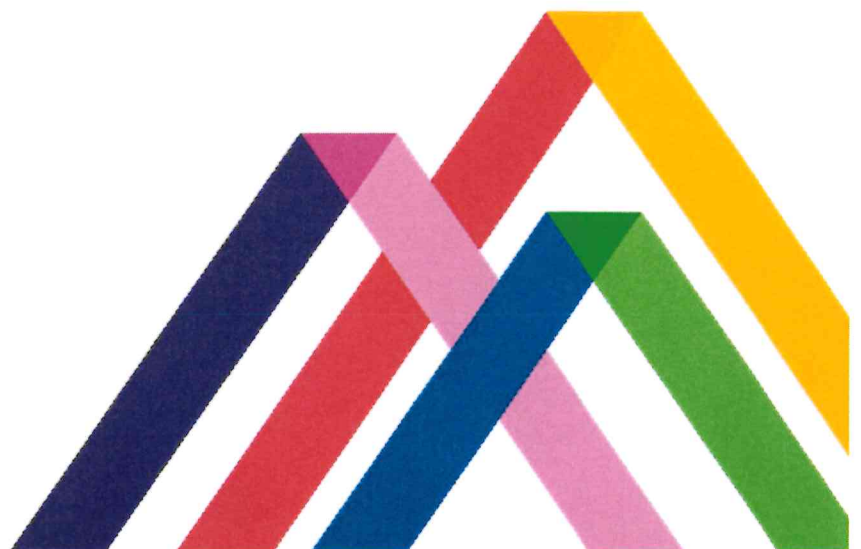
For more information about PHASE Worldwide visit www.phaseworldwide.org

Contact Us: info@phaseworldwide.org | Reginald Arthur House, Percy Street, Rotherham, S65 1ED

Registered Charity Number: 1112734

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A welcome from our Chair of Trustees

Dear Supporters,

It's been an exciting year for PHASE Worldwide. There are challenges in the economic climate but we have been fortunate to have spent the past couple of years stabilizing our Nepal work and UK support team, so this year was a year for review of the future. We have returned to our roots in South Yorkshire and the ideology on which PWW was founded- empowerment for everyone who is involved with PWW wherever they may be in the world not least of all, you, our supporters who are empowered by helping to empower others.

As part of this strategy, we have developed a partnership with Cine Schools, who work in the UK, with children between the ages of 8 and 14, many of home are from challenging social settings, helping them to express themselves and 'find a voice' through making films. This program empowers the children involved and brings a new and different audience to the PHASE family who are empowered assisting us to do more, not least of all, in remote areas of Nepal. A great example of this, is a school in West London is now supporting a school in Nepal brought about by their involvement in the Cine Schools programme. In coming years, we plan to continue to expand our empowerment work with other communities no matter who or where they are.

We continue with our solid commitment to communities in Nepal. Our UKAid Match Start Strong project continued into its second year with clear changes emerging for communities through the integrated programme of health and agricultural activities in some of the remotest communities.

We have welcomed several new Trustees to the board bringing with them a wealth of experience in business, finance, health and fundraising. Welcome to Kelly, Chris, Kate and Paul.

None of these achievements over the past year would have been possible without you our wonderful supporters. On behalf of the Board of Trustees, may I take this opportunity to thank you and express our sincere gratitude for all of your support.

Kind regards,



Nick Cragg

Chair of Trustees

PHASE Worldwide



About Us

Practical Help Achieving Self Empowerment (PHASE) Worldwide is a UK registered charity that enables people to take opportunities to enrich their lives. We speak to communities, we ask what they need to enrich their lives and then we work with them to achieve these goals by creating opportunities and supporting services.

Founded in 2005, we have developed into an organisation that has raised millions of pounds for communities living in Nepal and more recently in the UK, we support over 20,000 people each and every year.

Until recently, our work has solely focused on rural communities in Nepal, where poor health, low levels of education and few livelihood opportunities trap people within a cycle of poverty. It's exciting to report that this is the first year we have expanded our work to include communities in the UK.

Our Vision

We believe that everyone, everywhere, even those in the most remote places in the world, should have access to primary healthcare, basic education, and livelihood opportunities.

Our Mission

Through partner organisations, PHASE Worldwide empowers isolated communities through integrated and sustainable programmes in health, education, and livelihoods.



Sustainability

We want the difference we make to last long into the future. To achieve this lasting difference, we are committed to empowering communities through improved skills, knowledge and opportunities, whilst strengthening and expanding existing government services. This is facilitated by the involvement of local communities at all stages of programme development.

We aim to make a lasting difference but not to stay and replace government services.

Our Values

As a charity, we have a core set of values that are embedded in all our work both in the UK and overseas.



Our Approach

We work together with partners to empower people, to create opportunities that people are equipped to take no matter where they are in the world.

We support projects in some of the most remote and rural communities in the world. In these areas, poor health, low levels of education and few livelihood opportunities trap people in a cycle of poverty. Through our local partner, PHASE Nepal, we support integrated and sustainable health (SDG 3), education (SDG 4), and livelihoods (SDG 2 and 8) projects, helping communities to break the cycle and achieve No Poverty — Sustainable Development Goal (SDG) 1.

PHASE Worldwide and PHASE Nepal work together to enable people to access knowledge, skills, and services, whilst at the same time, strengthening local government provision in Nepal. We work together to raise money to fund this work, deliver our successful GP mentoring programme, and demonstrate best practice in charity governance and within the international development sector.

All of our work, both overseas and in the UK, is based on empowerment. We believe that all aspects of our work should make people stronger and more confident. This applies to people involved in the projects we support, staff working for PHASE Worldwide and PHASE Nepal, and our supporters who help us work towards our vision.

Structure & Partnerships

PHASE Worldwide (Registered Charity Number: 1112734) was established in 2005. The charity is registered at and operates from PHASE Worldwide, Reginald Arthur House, Percy Street, Our longstanding key partner PHASE Nepal was established in 2006 with the support of PHASE Worldwide and is registered in Nepal under the organisational registration Act 2034 of Nepal with the District Administration Office (Registration Number: 531/062/063). It is also affiliated with the Social Welfare Council under section 13 of the Social Welfare Act 1992 (SWC No. 19336).

During this financial year we have established a new partnership with Cine Schools as part of the #filmforall enrichment programme.

PHASE Worldwide also co-operates with PHASE Austria, an Austrian nonprofit association (eingetragener gemeinnütziger Verein), Central Associations Register no. 161877083.

PHASE Worldwide is a member of the South West International Development Network (SWIDN), the Britain Nepal Chamber of Commerce and Britain-Nepal Non-Governmental Organisation Network (BRANNGO).

Impact and Programme Delivery in July 2023- June 2024

Nepal

Over the 12 months July 2023– June 2024 PHASE Worldwide has predominately supported 4 areas in Nepal: Manbu through two very successful appeals, Jair through our Big Give Christmas Campaign. Rugin and Bichhya through UK Aid Match which brings charities, British people, and the UK government together to change the lives of some of the world's poorest and most vulnerable people.

Health

The majority of our work has had an impact in the field of Health and Nutrition by supporting health facilities that provide the basic health needs for life.

We've enabled 11,027 health consultations to be carried out, including with 1,619 children under 5 and 1,533 people over 60 years of age. Our funded Auxiliary Nurse Midwives work tirelessly in remote regions as part of a community team getting to know individuals and families and providing quality primary health care.

A key area of focus is expectant mothers and the first couple of years of a child's life (in line with the Nepalese government Golden 1,000 Days policies). Health services offer a minimum of 4 antenatal visit programme of which we aim for the highest level of engagement so measure the number of mothers at 1st and 4th visits. We are proud to say 209 mothers engaged in the programme and therefore are better equipped going into childbirth and motherhood.

In remote locations getting mothers to a clinic for childbirth is imperative to ensure positive outcomes for both mother and child. In the areas we have worked in

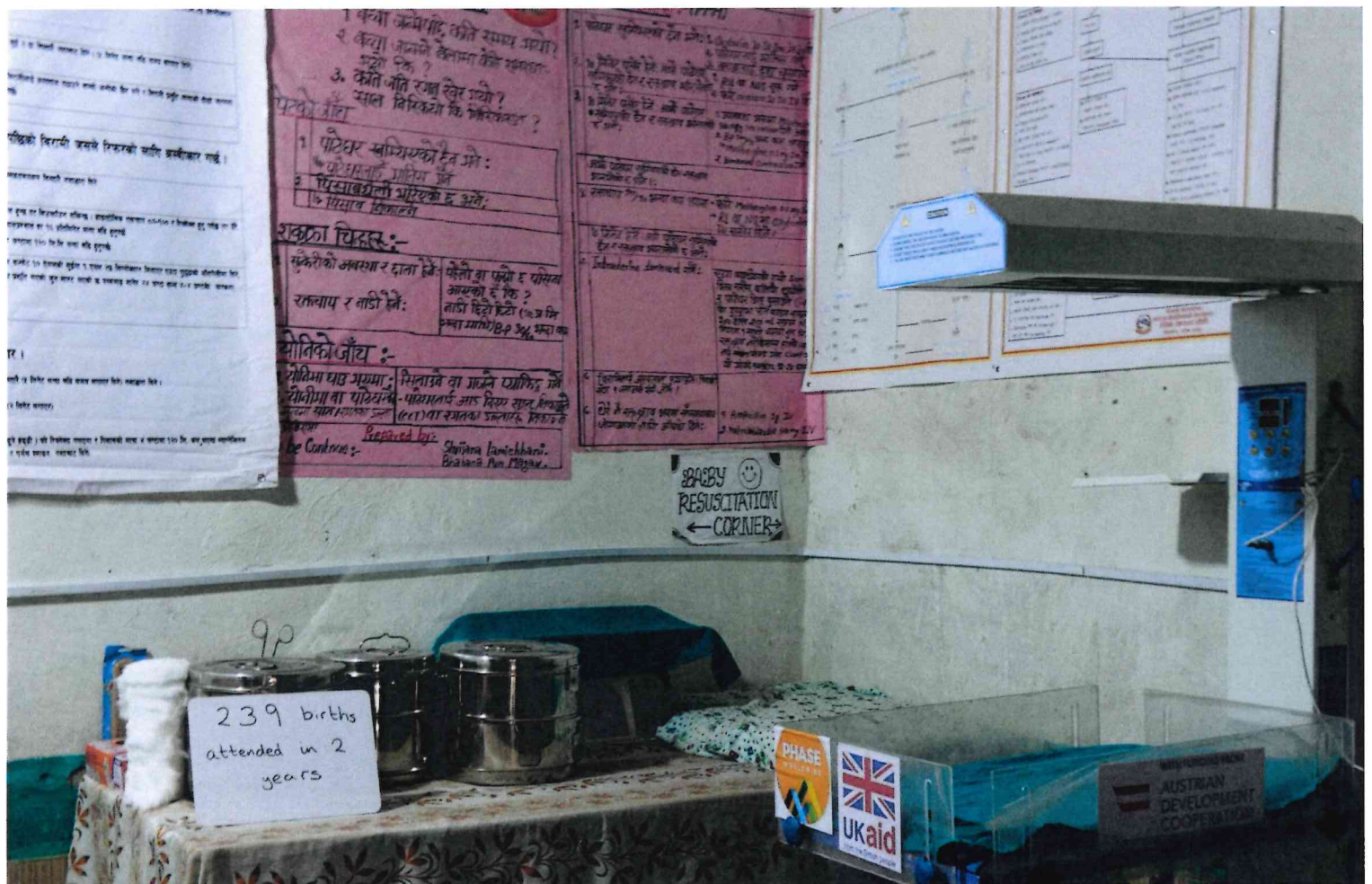


this year 72.5% of deliveries out of a recorded 189 were in a health clinic surrounded by professional staff.

We continue to monitor growth of children – 6,245 children (3,247 boys, 2,958 girls) were measured this year. When we identify a child as malnourished, we act. A malnourished child is a child more likely to die before its 5th birthday, that may grow up stunted and more vulnerable to infection and diseases, it's a child that deserves to be healthy. Mothers with malnourished children are strongly encouraged to attend one of the 4 nutrition workshops this year informing mothers and households about what makes up a healthy diet, why a healthy diet is important, ways to get the nutrients needed and in particular the importance for small children and mothers. Alongside this we ran 43 Sarbotam Pitho (super flour making) sessions, demonstrating how to make nutritious weaning food from locally available ingredients. Our nutrition programming links closely with our agricultural work to provide seeds, ongoing contact and agricultural mentoring for mothers to change the root cause of malnutrition, not just responding to the acute need.

A key part of why what we do works is because we work within the communities. We support Female Community Health Volunteers to learn about how to communicate with people in health messaging, we work in schools so that the youngest in the community understand what keeps them healthy (88 sessions conducted this year – 2,116 students attended, boys 946, girls 1,170) and we aim to get to the people that need support the most, so we visit homes, we go door to door, we did this 629 times benefitting 4,526 people this year. This is rising as our work becomes more remote working in communities distributed across a wide area.

Street drama can be dramatic, fun, surprising and always engaging. Our teams use sessions in public spaces to communicate key health and public awareness messages in a way that is understood by all within communities. Illiteracy is common in these remote communities so





street drama communicates with everyone not just the more educated. Our teams ran 4 street dramas this year.

Alongside supporting frontline basic primary healthcare delivery, we support training of staff within the healthcare system. Our GP mentoring programme continues to place experienced UK GPs in a health post for a couple of weeks to support the PHASE Nepal teams with difficult cases and continuing to increase their skills. This year 17 GPs mentored health staff in health posts.

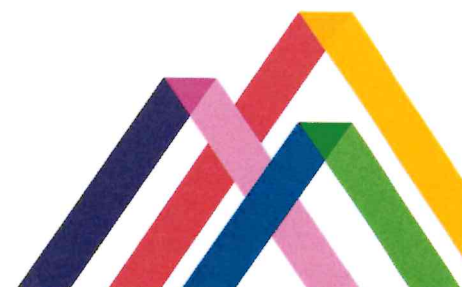
Agriculture

Our theory of change tells us that we can't change lives and empower people in the long term without working with communities in multiple ways. Health is vital, but in order for children to be healthy, families to be secure, opportunities to be created, households need access to income. For many in remote communities' agriculture is the only way to achieve this, so therefore we support farming.

This year we supported:

- 434 female farmers with seeds, materials and training to grow vegetables.
- 90 households with support to rear chickens

All these activities have the ability to improve the nutrition of children and families as well as generate income and are closely linked with our nutrition programming.



Emergency Response

Nepal is very prone to earthquakes and landslides. This year 2 areas were supported by PHASE Worldwide in response to landslides and an earthquake. We distributed food packages and tarpaulin to 32 families in Bichhya in Bajura district. Packages contained – rice 50 kg, dal 5 kg, oil 3-liter, gram 5 kg and salt 2 kg. We also provided 200 families with blankets and tarpaulin in earthquake affected areas in Jajarkot and Rukum district.

Education

We provided resources to a family this year in the form of bags, books and stationery. We are planning to expand our education support further with additional programming after consulting with communities in the Rugin area through our local partner PHASE Nepal.

PHASE Worldwide Work in the UK

Through the establishment of a partnership with Ciné Schools we have given 28 primary school children living in poverty in London the opportunity to join a film making club after school. This opportunity will give the young people the opportunity to develop skills, confidence and resilience to other areas of their lives. We hope to grow our partnership with Ciné Schools into the next financial year with the development of a programme in our home town of Rotherham.

Trustees' Report Year Ended 30th June 2024

The Trustees present their report and financial statements for PHASE Worldwide for the year ended 30th June 2024.

PHASE Worldwide is an international non-governmental, non-political, non-religious organisation established in 2005. It is constituted under a trust deed dated 14 September 2005 and is registered as a charity with the UK Charity Commission, No. 1112734.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) effective in January 2019. The financial statements also comply with the Charities Act 2011.

Public Benefit Statement

The Trustees confirm that they have referred to the guidelines contained in the Charity Commission general guidance on public benefit when reviewing the charity's aims and objectives, and in implementing current, and planning future activities.

PHASE Worldwide has a full set of policies in place to protect people involved with the charity's work in the UK and Nepal. This includes a safeguarding policy, safeguarding code of conduct, whistleblowing policy, and a complaints procedure. During the year 2023-2024, no significant safeguarding concerns were reported within PHASE Worldwide or by any of its partners.

Charity Objectives

In the year 2023-2024, the Trustees have been able to ensure that the charity continues to fulfil its objectives for the public benefit in the target area. The objectives of the charity as stated in the trust deed are:

1. The relief of poverty primarily in Nepal and elsewhere as the Trustees see fit
2. The relief of sickness and the preservation and protection of good health primarily in Nepal and elsewhere as the trustees see fit
3. To advance the education of communities primarily in Nepal and elsewhere as the trustees see fit

No individuals or groups in our project areas have been excluded from benefit and the projects have been developed to include the most vulnerable members of society. No private individual has benefitted financially from the work of the charity.

Risk Management

The Trustee board identifies and reviews risks which the charity is exposed to and ensures that appropriate controls are in place to provide reasonable mitigations to these risks. Risk areas are identified as, but not limited to financial, operational, legal and regulatory, political, environmental, social, strategic and people.

The Director and Board of Trustees review these risks on a quarterly basis. The assessment process is managed through an organisational risk register, which assigns management of these risks to Trustees, Working Groups, or Staff and recommends actions to be taken, where necessary, in order to manage their likelihood or impact.

Legal and Administrative Information

The charity's operations are managed from PHASE Worldwide's registered office: PHASE Worldwide, Reginald Arthur House, Percy Street, Rotherham, S65 1ED, where the charity's records and accounts are maintained.

Patrons:

Rosie Swale Pope MBE;

Brian Blessed OBE Hon D.Litt

Ambassador:

Alex Staniforth

Trustees:

Mr Nicholas George William Cragg BSc. CEng. MICE;

Mr Martin Davies OBE, FOID, BA, LLB;

Dr Gerda Pohl MRCOG, MRCGP; - resigned June 2024

Dr Dilys Noble MB ChB, DCH, Dip Obs & Gynae;

Miss Margaret Lally BSc MA

Mr Christos Glavanis BSc FCA – resigned Oct 2024

Mrs Kelly Kendal – appointed August 2023, resigned March 2025.

Mr Paul Evans BA Hons PGCEi – Appointed February 2024.

Mr Chris Hughes ACA – Appointed April 2024

Dr Kate Gascoyne BMed BChir MRCP MRCGP – Appointed April 2024



Director:

Mrs Lyndsey McLellan BSc MSc

Independent Examiner: Burnside Chartered Accountants

Registered Charity Number: 1112734

Financial Review

As of June 30th 2023, PHASE Worldwide held £144,322 of cash in hand and closed the year, June 30th 2024, with £91,794 of cash in hand. Income was £188,818 - £63,553 unrestricted and £125,265 restricted. Charitable spend was £167,468, fundraising costs £23,399, support costs £40,532 and governance costs £10,256.

PHASE Worldwide saw a deficit of £52,837 in the financial year.

Income is steady after a challenging 2022/23 with several projects ending. The integrity of PHASE Worldwide remains unchanged thanks to its dedicated public supporters and generous Trusts and Foundations who continue to support the organisation to change lives in Nepal and the UK.

Reserves Policy

PHASE Worldwide has a reserves policy to mitigate risk and to protect our work from disruption at short notice due to a downturn in income or uninsured losses, while at the same time ensuring that we do not retain income for longer than required. PHASE Worldwide will hold a minimum of three months costs in reserves, and this is reviewed on a yearly basis.

PHASE Worldwide has identified the following primary reason for holding reserves at the appropriate level:

To ensure the continuity of PHASE Worldwide's activities in the event of unexpected setbacks, at a level of at least three months of unrestricted budget expenditure.

Plans for Future Period

PHASE Worldwide, with its partner PHASE Nepal, launched its Start Strong UK Aid Match project in April 2022. This project has utilised restricted and designated funds, secured through PHASE Worldwide's Start Strong Appeal until March 2025.

In Nepal, PHASE Worldwide will continue to support PHASE Nepal with health, education, and livelihoods activities and aims to continue to increase activities that generate funds to support our long-term partner PHASE Nepal. Efforts are being made to consolidate programming to plan for the future beyond the Start Strong project developing programmes on Education, WASH and livelihoods work.

PHASE Worldwide has reviewed its long-term organisational strategy in 23/24, and will continue to look to identify and support new partners outside of Nepal. The Board of Trustees will ensure that available unrestricted funds are restricted to charitable activities, and levels of reserves are in line with PHASE Worldwide's organisational reserves policy.



Trustee's Responsibilities Statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable laws and regulations.

The laws applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:



**Nick Cragg,
Chair of Trustees**

Date of Approval: 28th April 2025



Independent Examiner's Report to the Trustees of PHASE Worldwide

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's 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 charity'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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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

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.

Signed: Stephen Burnside, FCA

Relevant professional qualification or body: ICAEW

Address: Burnside Chartered Accountants, 61 Queen Square, Bristol, BS1 4JZ

Date 30/4/25

Statement of Financial Activities

(Including Income and Expenditure Account)

For the Year Ended **30th June 2024**

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2024 (£)	Total Funds 2023 (£)
Income from:					
Donations and Legacies	4	51,994	31,620	83,614	116,727
Contracted Grants	4	750	93,645	94,395	59,190
Large and Supporter Events	4	9,793	-	9,793	38,742
Investments	4	1,016	-	1,016	527
Total		63,553	125,265	188,818	215,186
Expenditure on:					
Charitable Spend	5	34,740	149,159	183,899	133,339
Fundraising Costs	5	57,308	448	57,756	90,123
Total		92,048	149,607	241,655	223,462
<i>Net (expenditure)/income and net movement in funds</i>		(28,495)	(24,342)	(52,837)	(8,276)
Reconciliation of funds:					
Total funds brought forward		111,852	29,292	141,144	149,420
Total funds carried forward		83,357	4,950	88,307	141,144

Cash Flow Statement

As of June 30th 2024

	Note	Total Funds 2024 (£)	Total Funds 2023 (£)
Cash used in operating activities		(52,528)	318
(Decrease)/increase in cash & cash equivalents		(52,528)	318
Cash & cash equivalents at beginning of year		144,322	144,004
Cash & cash equivalents at end of year		91,794	144,322
Reconciliation of net income to net cash flow from operating activities			
Net (Expenditure)/income for the reporting period (per the statement of financial activities)		(52,837)	(8,276)
Adjustments for:			
(Increase)/decrease in debtors	9	-	8,821
(Decrease)/increase in creditors	10	309	(227)
Net cash flow from operating activities		(52,528)	318

Balance Sheet

As of June 30th 2024

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2024 (£)	Total Funds 2023 (£)
Current Assets					
Cash at bank and in hand		86,844	4,950	91,794	144,322
<hr/>					
Creditors: amounts falling due within one year	9	(3,487)	-	(3,487)	(3,178)
<hr/>					
Net current assets		83,357	4,950	88,307	141,144
Net assets		83,357	4,950	88,307	141,144
Funds of the Charity					
Restricted Funds	11	-	4,950	4,950	29,292
Unrestricted Funds					
General Funds		31,011	-	31,011	41,165
Designated Funds	12	52,346	-	52,346	70,687
<hr/>					
Total Charity Funds		83,357	4,950	88,307	141,144

Signed by two Trustees on behalf of all the Trustees

Nick Cragg

Nick Cragg, Chair of Trustees

Date of Approval

Chris Hughes

Chris Hughes, Treasurer

28th April 2025

Notes to the Financial Statements

For the Year Ended 30th June 2024

Note 1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves.

Note 2 Accounting Policies

Note 2.1 Income

Recognition of Income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Government Grants The charity has received government grants in the reporting period

Tax Reclaims on Donations and Gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Notes to the Financial Statements

For the Year Ended 30th June 2024

Note 2.2 Expenditure and Liabilities

Contractual Income and Performance Related Grants This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Interest Receivable Interest on funds held is included when receivable by the charity.

Expenditure and Irrecoverable VAT Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Support Costs The charity has incurred expenditure on support costs.

Liability Recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants Payable without Performance Conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Deferred Income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts.

Note 2.3 Assets

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 2.4 Funds Accounting

Funds held by the charity are:

Unrestricted Funds these are funds which can be used in accordance with the charitable objectives at the discretion of the Board of Trustees.

Restricted Funds These are funds that 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.

Designated Funds which have been set aside out of unrestricted funds by the Board of Trustees and earmarked for future expenditure.

Further explanation of the nature and purpose of each fund is given in the notes to the accounts.

Notes to the Financial Statements

For the Year Ended 30th June 2024

Note 3 Prior Period Comparative

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2023 (£)
Income			
Donations and Legacies	94,557	22,170	116,727
Contracted Grants	-	59,190	59,190
Large and Supporter Events	20,773	17,969	38,742
Investments	527	-	527
Total Income	115,857	99,329	215,186
Expenditure			
Charitable Spend (UK & Nepal)	44,438	88,901	133,339
Fundraising Costs	72,448	17,675	90,123
Total Expenditure	116,886	106,576	223,462
Net income/(expenditure)	(1,029)	(7,247)	(8,276)
Transfers between funds	(410)	410	-
Net movement in funds	(1,439)	(6,837)	(8,276)

Notes to the Financial Statements

For the Year Ended 30th June 2024

Note 4 Analysis of Income

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2024 (£)	Total Funds 2023 (£)
Donations and Legacies	51,994	31,620	83,614	115,727
Contracted Grants	750	93,645	94,395	59,190
Large and Supporter Events	9,793	-	9,793	38,742
Investments	1,016	-	1,016	527
Total	63,553	125,265	188,818	215,186

Donated services and facilities

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. Refer to the trustees' annual report for more information about their contribution.

Note 5 Analysis of Expenditure

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2024 (£)	Total Funds 2023 (£)
Fundraising Costs	57,308	448	57,756	90,123
Charitable Spend (UK & Nepal)	34,740	149,159	183,899	133,339
Total	92,048	149,607	241,655	223,462

Notes to the Financial Statements

For the Year Ended 30th June 2024

Note 5 Analysis of Expenditure (continued)

	Grants (£)	Direct Staff Costs (£)	Other Direct Costs (£)	Allocation of Support Costs (£)	Total Funds 2024 (£)
Fundraising Costs	-	20,614	2,785	34,357	57,756
Charitable Spend (UK & Nepal)	167,468	-	-	16,431	183,899
Support Costs	-	34,357	16,431	(50,788)	-
Total	167,468	54,971	19,216	-	241,655

Support Costs include:	(£)	Direct Staff Costs (£)	Other Direct Costs (£)
Support Staff Costs	31,609	31,609	-
Premises Costs	-	-	-
Office Costs	8,924	-	8,924
Governance Costs	10,256	2,749	7,507
	50,788	34,357	16,431

Notes to the Financial Statements

For the Year Ended 30th June 2024

Note 6 (Expenditure)/Income for the Year

Expenditure and basis of allocation costs

Expenditure is recognised in the period in which it is incurred. Expenditure is analysed into the following activities.

Raising Funds	Salaries and direct expenditure of staff engaged in fundraising activities.
Support Costs	Office costs including the costs of financial controls, IT, HR, and payroll.
Project Delivery and Support	Salaries and direct expenditure of staff involved in project administrative support, networking, and development of projects in Nepal.
Advocacy and Awareness	Costs incurred in raising awareness of institutions, groups, and members of the public on issues being addressed by the charity.
Business Development	Salaries and direct expenditure of staff engaged with developing strategic opportunities and growth of the charity.
Governance Costs	Costs associated with the governance arrangements of the Charity. These costs are associated with the constitutional and statutory requirements and include any costs associated with the strategic management of the charities activities.

This is stated after charging:

	2024 (£)	2023 (£)
Independent Examiner Fees	3,150	3,000
Total		

Notes to the Financial Statements

For the Year Ended 30th June 2024

Note 7 Staff Costs

	2024 (£)	2023 (£)
Salaries	54,001	80,952
Social Security Costs	-	3,567
Pension Costs	970	1,537
Total	54,971	86,056

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Average Head Count in the Year 2.75

	2024	2023
	Raising Funds	34% 27%
	Advocacy and Awareness	13% 20%
The parts of the charity in which the employees work	Business Development	9% 13%
	Support Costs	19% 19%
	Project Support	15% 16%
	Governance Costs	9% 6%

The key management personnel of the charity comprise the Board of Trustees and the Director. The total employee benefits of the key management personnel of the charity during the year was £25,151, (2023 - £38,277).

Notes to the Financial Statements

For the Year Ended 30th June 2024

Note 8 Grants Analysed by Project and Location

Project	Location	Unrestricted (£)	Restricted (£)	Grant Paid (£)
Start Strong 2022-2025 Project	Bajura	-	116,418	116,418
Nepal Core	Nepal	-	4,450	4,450
Earthquake	Bajura	-	3,500	3,500
Manbu Health Post	Gorka	-	35,000	35,000
Jair Health Post	Humla	-	6,000	6,000
Cine Schools	UK	-	2,100	2,100
Total		-	167,468	167,468

Note 9 Creditors and Accruals

	2024 (£)	2023 (£)
Other Creditors	3,487	3,178
Total	3,487	3,178

Notes to the Financial Statements

For the Year Ended 30th June 2024

Note 10 Analysis of Net Assets Between Funds

Fund balances at 30th June 2024 are represented by:

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)
Cash at bank and in hand	86,844	4,950	91,794
Other net current assets/(liabilities)	(3,487)	-	(3,487)
Total	83,357	4,950	88,307

Notes to the Financial Statements

For the Year Ended 30th June 2024

Note 11 Restricted funds held and movements during the year

Fund Name	Fund Purpose	Brought Forward (£)	Income (£)	Expenditure (£)	Carried Forward (£)
Annie J Gower Charitable Trust	Start Strong 22-25	1,188	1,320	2,508	-
Austin Bailey Foundation	Start Strong 22-25	-	1,000	1,000	-
Be One Percent	Start Strong 22-25	-	4,878	4,878	-
Big Give - Jair	Jair Health post	-	18,744	15,931	2,813
Birchley St Mary's Third World Group	Earthquake	200	-	200	-
Bristol to Basecamp	BTBC	294	-	294	-
The Bryan Guinness Charitable Trust	Start Strong 22-25	-	5,261	5,261	-
Cauda Trust	Equipment	-	10,000	10,000	-
Anonymous individual	Cine schools	-	2,100	2,100	-
Cumbria Overseas Aid Trust	Start Strong 22-25	-	1,000	1,000	-
De La Rue Charitable Trust	Start Strong 22-25	1,350	-	1,350	-
FCDO Start Strong	Start Strong 22-25	15,569	41,618	57,187	-
Guernsey Overseas Aid	Equipment	-	10,000	7,863	2,137
James Tudor Charitable Trust	Start Strong 22-25	5,000	-	5,000	-
Manbu 2023 Campaign	Manbu 2023	1,266	9,164	10,430	-

Notes to the Financial Statements

For the Year Ended 30th June 2024

Note 11 Restricted funds held and movements during the year (continued)

Pat Newman Memorial Trust	Start Strong 22-25	-	1,500	1,500	-
Richard Sampson	Start Strong 22-25	356	-	356	-
Souter Charitable Trust	Start Strong 22-25	-	5,000	5,000	-
The Big Give Campaign	Jair Health post	-	5,068	5,068	-
Coles Medlock Foundation	Jair Health post	-	5,000	5,000	-
The Hasluck Charitable Trust	Start Strong 22-25	-	1,000	1,000	-
The Henhurst Charity	Start Strong 22-25	-	1,000	1,000	-
Van Neste Foundation	Start Strong 22-25	4,069	-	4,069	-
GP mentoring	GP Mentoring Admin costs	-	1,612	1,612	-
Total Restricted Funds and Movements		29,292	125,265	149,607	4,950

Description of Restricted Funds

PHASE Worldwide recognise donations, gifts, and grants, which have set conditions of use as restricted funds. In the year ending June 30th 2024, PHASE Worldwide received, spent, and carried forward restricted donations, gifts, and grants related to the following areas of charitable activities: healthcare, education, livelihoods, and organisational development.

Notes to the Financial Statements

For the Year Ended 30th June 2024

Note 12 Details of Designated Funds

Designated Funds	Balance at 1st July 2023 (£)	New Designations (£)	Utilised/Released (£)	Balance at 30th June 2024 (£)
Start Strong Project 2022 - 2025, Far West Nepal	70,687	-	18,341	52,346
Total Designated Funds and Movements	70,687	-	18,341	52,346

Description of Designated Funds

Income generated from PHASE Worldwide's Start Strong Appeal, which ran from March 26th 2021 to June 25th 2021, to be used in a future specific geography and project. The appeal raised a total of £137,467, with £103,296 being earmarked as Designated Fund by the Board of Trustees in June 2021. Of this, £18,341 has been spent in YE 2024, with PHASE Worldwide holding £52,346 for the Start Strong Project.

Notes to the Financial Statements

For the Year Ended 30th June 2024

Note 13 Transactions with Trustees and Related Parties

The charity has no transactions with related parties other than Trustee expenses.

None of the Trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. (2023 - £ nil).

Trustee Expenses

The charity has paid Trustees expenses for fulfilling their duties.

Type of Expenses Reimbursed	2024 (£)	2023 (£)
Travel	-	-
Total	-	-

Number of Trustees reimbursed for expenses or who had expenses paid by the charity. - -

For more information about PHASE Worldwide visit www.phaseworldwide.org

Contact Us: info@phaseworldwide.org | Reginal Arthur House, Percy Street, Rotherham, S65 1ED | Registered Charity Number: 1112734



PHASE WORLDWIDE (PRACTICAL HELP ACHIEVING SELF EMPOWERMENT WORLDWIDE)

England & Wales - Charity number 1112734

Accounts



PHASE
WORLDWIDE

Annual Accounts and Financial Statements

July 2022 – June 2023

For more information about PHASE Worldwide visit www.phaseworldwide.org

Contact Us: info@phaseworldwide.org | Reginald Arthur House, 2-8 Percy Street, Rotherham, S65 1ED

Registered Charity Number: 1112734



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A welcome from our Chair of Trustees

Dear Supporters,

Together with our partner, PHASE Nepal, we have supported 21608 patients to access primary healthcare - 2706 of which were children under the age of five in the last 12 months. I'm pleased to be able to share examples of some significant impact we have had in the last 12 months.

The war in Ukraine and Cost of Living Crisis have had significant impact on organisations like PHASE Worldwide. Along with the external challenges, this year has also been a transitional period for PHASE Worldwide, with our previous Director stepping down part way through our financial year in early 2023, we welcomed our new Director Lyndsey in Spring 2023.

With a change of Director and rising overheads the Trustee team made the decision to bring our main office back to our roots in Rotherham. Our core team is now working back in South Yorkshire, however we continue to have a presence in Bristol as our Fundraiser Camilla is still based there. With a solid commitment to communities in Nepal we continue on our mission of providing practical solutions to enable individuals and communities to achieve self empowerment, wherever they happen to be in the world.

This year I was very pleased to be able to join a team of others to reach Everest Base Camp as part of Bristol to Base Camp. It was an experience I will never forget.

None of these achievements over the past year would have been possible without you our wonderful supporters. On behalf of the Board of Trustees, may I take this opportunity to thank you and express our sincere gratitude.

Kind regards,



Nick Cragg

Chair of Trustees

PHASE Worldwide



About Us

Practical Help Achieving Self Empowerment (PHASE) Worldwide is a UK registered charity that enables people to take opportunities to enrich their lives. We speak to communities; we ask what they need to enrich their lives and then we work with them to achieve these goals by creating opportunities and supporting services.

Founded in 2005, we have developed into an organisation that has raised money for some of the most remote communities living in Nepal and support over 20,000 people each and every year.

Currently, our work is focused in rural communities in Nepal, where poor health, low levels of education and few livelihood opportunities trap people within a cycle of poverty. However, we also plan to further expand our support into other countries in the future.

Our Vision

We believe that everyone, everywhere, even those in the most remote places in the world, should have access to primary healthcare, basic education, and livelihoods opportunities.

Our Mission

Through our partner organisations, PHASE Worldwide empowers isolated communities through integrated and sustainable programmes in health, education, and livelihoods.



Sustainability

We want the difference we make to last long into the future. To achieve this lasting difference, we are committed to empowering communities through improved skills, knowledge and opportunities, whilst strengthening and expanding existing government services. This is facilitated by the involvement of local communities at all stages of programme development.

We aim to make a lasting difference but not to stay and replace government services.

Our Values

As a charity, we have a core set of values that are embedded in all our work both in the UK and overseas.



Our Approach

We work together with partners to empower people, to create opportunities that people are equipped to take no matter where they are in the world.

We support projects in some of the most remote and rural communities in the world. In these areas, poor health, low levels of education and few livelihood opportunities trap people in a cycle of poverty. Through our local partner, PHASE Nepal, we support integrated and sustainable health, education, and livelihoods projects, helping communities to break the cycle and achieve No Poverty — Sustainable Development Goal (SDG) 1.

PHASE Worldwide and PHASE Nepal work together to enable people to access knowledge, skills, and services, whilst at the same time, strengthening local government provision in Nepal. We work together to raise money to fund this work, deliver our successful GP mentoring programme, and demonstrate best practice in charity governance and within the international development sector.

All of our work, both overseas and in the UK, is based on empowerment. We believe that all aspects of our work should make people stronger and more confident. This applies to people involved in the projects we support, staff working for PHASE Worldwide and PHASE Nepal, and our supporters who help us work towards our vision.



Structure & Partnerships

PHASE Worldwide (Registered Charity Number: 1112734) was established in 2005. The charity is registered at and operates from PHASE Worldwide, Reginald Arthur House, Percy Street. Our longstanding key partner PHASE Nepal was established in 2006 with the support of PHASE Worldwide and is registered in Nepal under the organisational registration Act 2034 of Nepal with the District Administration Office (Registration Number: 531/062/063). It is also affiliated with the Social Welfare Council under section 13 of the Social Welfare Act 1992 (SWC No. 19336).

PHASE Worldwide also co-operates with PHASE Austria, an Austrian nonprofit association (eingetragener gemeinnütziger Verein), Central Associations Register no. 161877083.

PHASE Worldwide is a member of the South West International Development Network (SWIDN), the Britain Nepal Chamber of Commerce and Britain-Nepal Non-Governmental Organisation Network (BRANNGO).



Impact and Programme Delivery in 22-23

Over the 12 months July 2022 – June 2023 PHASE Worldwide has predominately supported three areas in Nepal: Kolti through our very successful Big Give Christmas appeal and Rugin and Bichhya through our FCDO UKAID Match Funded Start Strong project.



Health

The majority of our work has had an impact in the field of Health and Nutrition by supporting health facilities that provide the basic health needs for life.

We've enabled 21,608 health consultations to be carried out, including with 2,706 children under 5 and 3,364 people over 60 years of age. Our funded Auxiliary Nurse Midwives work tirelessly in remote regions as part of a community team getting to know individuals and families and providing quality primary health care.

A key area of focus is expectant mothers and the first couple of years of a child's life (in line with the Nepalese government Golden 1,000 Days policies). Health services offer a minimum of 4

antenatal visit programme of which we aim for the highest level of engagement so measure the number of mothers at 1st and 4th visits. We are proud to say 308 mothers engaged through the whole programmes and therefore are better equipped going into childbirth and motherhood.

In remote locations getting mothers to a clinic for childbirth is imperative to ensure positive outcomes for both mother and child. In the areas we have worked in this year 86.5% of deliveries out of a recorded 460 have been in a health clinic surrounded by professional staff.

We continue to monitor growth of children – 5,574 children were measured this year. When we identify a child as malnourished, we act. A malnourished child is a child that may not succeed, it's a child that might become a burden on a family, it's a life that needs to be fulfilled. Mothers with malnourished children are strongly encouraged to attend one of the 21 nutrition workshops this year informing mothers and households about what makes up a healthy diet, why a healthy diet is important, ways to get the nutrients needed and in particular the importance for small children and mothers. Alongside this we ran 32 Sarbotam Pitho (super flour making) sessions, demonstrating how to make nutritious weaning food from locally available ingredients. Our nutrition programming links close with our agricultural work to provide seeds, ongoing contact and agricultural mentoring for mothers to change the root cause of malnutrition, not just responding to the acute need.

A key part of why what we do works, is because we work within the communities. We support Female Community Health Volunteers to learn about how to communicate with people in health messaging, we work in schools so that the youngest in the community understand what keeps them healthy (64 sessions conducted this year – 2,285 students attended, boys 1,061, girls 1,224) and we aim to get to the people that need support the most, so we visit homes, we go door to door, we did this 469 times benefitting 3,249 people this year.





Street drama can be dramatic, fun, surprising and always engaging. Our teams use sessions in public spaces to communicate key health and public awareness messages in a way that is understood by all within communities. Illiteracy is common in these remote communities so street drama communicates with everyone not just the more educated. Our teams ran 4 street dramas this year.

Alongside supporting frontline basic primary healthcare delivery, we support training of staff within the healthcare system. This year we supported 6 Auxiliary Nurse Midwives to complete a 21-day rural Ultrasound training so that with the correct equipment and skills they can pick up warning signs early. Our GP mentoring programme continues to place experienced UK GPs



in a health post for a couple of weeks to support the PHASE Nepal teams with difficult cases and continuing to increase their skills.

Agriculture

Our theory of change tells us that we can't change lives and empower people in the long term without working with communities in multiple ways. Health is vital, but in order for children to be healthy, families to be secure, opportunities to be created, households need access to income. For many in remote communities' agriculture is the only way to achieve this, so therefore we support farming.

This year we supported:

- 261 female farmers with seeds, materials and training to grow vegetables.
- 190 women with support to rear chickens
- 150 women with materials and training to grow mushrooms.

All these activities have the ability to improve the nutrition of children and families as well as generate income and are closely linked with our nutrition programming.

Emergency Response

Nepal is very prone to earthquakes and landslides. This year 2 of the health posts our projects work from were affected by earthquakes and/or landslides. PHASE Nepal staff are there working in communities and are therefore able to be part of the emergency response very quickly. This year we distributed food packages to 155 families these contained - rice, dal, oil 3 among other things. We also supported the construction of shelters for 12 households.

Education

We provided resources for two schools this year in the form of books and stationery. We are planning to expand our education support further with additional programming after consulting with communities through our local partner PHASE Nepal.

Meet Suntali Bohora

20 Years old, Expectant new mother.

Suntali who lives in Bichhya village with her husband's family, has a **low-economic background**.

She had been **trying to conceive and suffered from few miscarriages at third trimester**.

Feeling ashamed by her condition **she sought help from PHASE Bichhya Health post**. There, PHASE ANMS explained her miscarriages, might be the result of her still developing reproductive organs, as she is still young. They **prescribed folic acid to her and her husband for six months**.



Within **two months, she became pregnant**. ANMS asked her to **continue taking folic acid** and gave her **iron and deworming tablets** as per protocol. Additionally, she was **given food as per PHASE Pregnancy Package for a balanced diet** and asked to **visit monthly antenatal check ups**. She is now **eight months pregnant**.

'I am extremely grateful for the whole pregnancy journey. Because of PHASE sisters. I felt safer this time . I learnt what would be done and what might have happened. Their words gave me confidence'

Trustees' Report Year Ended 30th June 2023

The Trustees present their report and financial statements for PHASE Worldwide for the year ended 30th June 2023.

PHASE Worldwide is an international non-governmental, non-political, non-religious organisation established in 2005. It is constituted under a trust deed dated 14 September 2005 and is registered as a charity with the UK Charity Commission, No. 1112734.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) published in July 2014. The financial statements also comply with the Charities Act 2011.

Public Benefit Statement

The Trustees confirm that they have referred to the guidelines contained in the Charity Commission general guidance on public benefit when reviewing the charity's aims and objectives, and in implementing current, and planning future activities.

PHASE Worldwide has a full set of policies in place to protect people involved with the charity's work in the UK and Nepal. This includes a safeguarding policy, safeguarding code of conduct, whistleblowing policy, and a complaints procedure. During the year 2022-2023, no safeguarding concerns were reported within PHASE Worldwide or by any of its partners.



Charity Objectives

In the year 2022-2023, the Trustees have been able to ensure that the charity continues to fulfil its objectives for the public benefit in the target area. The objectives of the charity as stated in the trust deed are:

1. The relief of poverty primarily in Nepal and elsewhere as the Trustees see fit.
2. The relief of sickness and the preservation and protection of good health primarily in Nepal and elsewhere as the trustees see fit.
3. To advance the education of communities primarily in Nepal and elsewhere as the trustees see fit.

No individuals or groups in our project areas have been excluded from benefit and the projects have been developed to include the most vulnerable members of society. No private individual has benefitted financially from the work of the charity.

Risk Management

The Trustee board identifies and reviews risks which the charity is exposed to and ensures that appropriate controls are in place to provide reasonable mitigations to these risks. Risk areas are identified as, but not limited to financial, operational, legal and regulatory, political, environmental, social, strategic and people.

The Director and Board of Trustees review these risks on a quarterly basis. The assessment process is managed through an organisational risk register, which assigns management of these risks to Trustees, Working Groups, or Staff and recommends actions to be taken, where necessary, in order to manage their likelihood or impact.



Legal and Administrative Information

The charity's operations are managed from PHASE Worldwide's registered office: PHASE Worldwide, Reginald Arthur House, 2-8 Percy Street, Rotherham, S65 1ED, where the charity's records and accounts are maintained.

Patrons:

Rosie Swale Pope MBE; Brian Blessed OBE Hon D.Litt

Ambassador:

Alex Staniforth

Trustees:

Mr Nicholas George William Cragg BSc. CEng. MICE; Mr Martin Davies OBE, FOID, BA, LLB; Dr Gerda Pohl MRCOG, MRCP; Dr Dilys Noble MB ChB, DCH, Dip Obs & Gynae; Miss Margaret Lally BSc MA and Mr Christos Glavanis BSc FCA;

Director:

Billy Curryer BSc MSc / Lyndsey McLellan BSc MSc

Independent Examiner: Burnside Chartered Accountants

Registered Charity Number: 1112734

Financial Review

As of June 30th 2022, PHASE Worldwide held £144,004 of cash in hand and closed the year, June 30th 2023, with £144,322 of cash in hand. Income was £215,186 - £115,857 unrestricted and £99,329 restricted. Charitable spend was £119,838, fundraising costs £46,478, support costs £43,645, and governance costs £13,501.

PHASE Worldwide saw a deficit of £8,276 in the financial year.

Income has increased after a challenging 2021/22 with several projects ending. The integrity of PHASE Worldwide remains unchanged thanks to its dedicated public supporters who continue to support the organisation to change lives in Nepal.

Reserves Policy

PHASE Worldwide has a reserves policy to mitigate risk and to protect our work from disruption at short notice due to a downturn in income or uninsured losses, while at the same time ensuring that we do not retain income for longer than required. PHASE Worldwide will hold a minimum of three months costs in reserves and this is reviewed on a yearly basis.

PHASE Worldwide has identified the following primary reason for holding reserves at the appropriate level:

To ensure the continuity of PHASE Worldwide's activities in the event of unexpected setbacks, at a level of at least three months of unrestricted budget expenditure.

Plans for Future Period

PHASE Worldwide, with its partner PHASE Nepal, launched its Start Strong UK Aid Match project in April 2022. This project will utilise restricted and designated funds, secured through PHASE Worldwide's Start Strong Appeal until March 2025.

In Nepal, PHASE Worldwide will continue to support PHASE Nepal with health, education, and livelihoods activities and aims to continue to increase activities that generate funds to support our long-term partner PHASE Nepal. Efforts will be made to consolidate programming to plan for the future beyond the Start Strong project developing programmes on Education, WASH and livelihoods work.

PHASE Worldwide is reviewing its long-term organisational strategy in 23/24, and will continue to look to identify and support new partners outside of Nepal. The Board of Trustees will ensure that available unrestricted funds are restricted to charitable activities, and levels of reserves are in line with PHASE Worldwide's organisational reserves policy.

We have made progress in reducing our costs against our charitable spend which has been challenging in the current financial climate. We will continue to reduce our spend against our income in future years as our income increases.

Trustee's Responsibilities Statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable laws and regulations.

The laws applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements



comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

A handwritten signature in black ink that reads "Nick Cragg". The signature is written in a cursive style with a long, sweeping tail on the final letter.

**Nick Cragg,
Chair of Trustees**

Date of Approval: 23/04/2024

Independent Examiner's Report to the Trustees of PHASE Worldwide

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's 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').

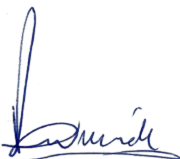
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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

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.

Signed:  Stephen Burnside, FCA
Relevant professional qualification or body: ICAEW
Address: Burnside Chartered Accountants, 61 Queen Square, Bristol, BS1 4JZ

Date: 24/04/2024

Statement of Financial Activities

(Including Income and Expenditure Account)

For the Year Ended 30th June 2023

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2023 (£)	Total Funds 2022 (£)
Income from:					
Donations and Legacies	4	94,557	22,170	116,727	105,731
Contracted Grants	4	-	59,190	59,190	13,583
Large and Supporter Events	4	20,773	17,969	38,742	21,217
Investments	4	527	-	527	32
Total		115,857	99,329	215,186	140,563
Expenditure on:					
Charitable Spend	5	40,162	106,576	146,738	105,952
Fundraising Costs	5	76,724	-	76,724	88,968
Total		116,886	106,576	223,462	194,920
<i>Net (expenditure)/income and net movement in funds</i>		(1,029)	(7,247)	(8,276)	(54,357)
<i>Transfers between funds</i>		(410)	410	-	-
Reconciliation of funds:					
Total funds brought forward		113,291	36,129	149,420	203,777
Total funds carried forward		111,852	29,292	141,144	149,420

Cash Flow Statement

As of June 30th 2023

	Note	Total Funds 2023 (£)	Total Funds 2022 (£)
Cash used in operating activities		318	(43,352)
(Decrease)/increase in cash & cash equivalents		318	(43,352)
Cash & cash equivalents at beginning of year		144,004	187,356
Cash & cash equivalents at end of year		144,322	144,004
Reconciliation of net income to net cash flow from operating activities			
Net (Expenditure)/income for the reporting period (per the statement of financial activities)		(8,276)	(54,357)
Adjustments for:			
(Increase)/decrease in debtors	9	8,821	48,327
(Decrease)/increase in creditors	10	(227)	(37,323)
Net cash flow from operating activities		318	(43,352)

Balance Sheet

As of June 30th 2023

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2023 (£)	Total Funds 2022 (£)
Current Assets					
Debtors	9	-	-	-	8,821
Cash at bank and in hand		115,030	29,292	144,322	144,004
		115,030	29,292	144,322	152,825
Creditors: amounts falling due within one year					
	10	(3,178)	-	(3,178)	(3,405)
Net current assets		111,852	29,292	141,144	149,420
Net assets		111,852		141,144	149,420
Funds of the Charity					
Unrestricted Funds		41,165	-	41,165	39,985
Restricted Funds	12	-	29,292	29,292	36,129
Designated Funds	13	70,687	-	70,687	73,306
Total Charity Funds		111,852	29,292	141,144	149,420

Signed by two Trustees on behalf of all the Trustees



Nick Cragg, Chair of Trustees

Date of Approval

23/04/2024



Christos Glavanis, Chair of Finance and Risk

Notes to the Financial Statements

For the Year Ended 30th June 2023

Note 1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves.

Note 2 Accounting Policies

Note 2.1 Income

Recognition of Income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Government Grants The charity has received government grants in the reporting period

Tax Reclaims on Donations and Gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Notes to the Financial Statements

For the Year Ended 30th June 2023

Note 2.2 Expenditure and Liabilities

Contractual Income and Performance Related Grants This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Interest Receivable Interest on funds held is included when receivable by the charity.

Expenditure and Irrecoverable VAT Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Support Costs The charity has incurred expenditure on support costs.

Liability Recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants Payable without Performance Conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Deferred Income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts.

Note 2.3 Assets

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 2.4 Funds Accounting

Funds held by the charity are:

Unrestricted Funds these are funds which can be used in accordance with the charitable objectives at the discretion of the Board of Trustees.

Restricted Funds These are funds that 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.

Designated Funds which have been set aside out of unrestricted funds by the Board of Trustees and earmarked for future expenditure.

Further explanation of the nature and purpose of each fund is given in the notes to the accounts.

Notes to the Financial Statements
 For the Year Ended 30th June 2023
Note 3 Prior Period Comparative

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2022 (£)
Income			
Donations and Legacies	71,425	34,306	105,731
Contracted Grants	-	13,583	13,583
Large and Supporter Events	18,997	2,200	21,217
Investments	32	-	32
Total Income	90,454	50,109	140,563
Expenditure			
Charitable Spend (UK & Nepal)	58,782	47,170	105,952
Fundraising Costs	81,468	7,500	88,968
Total Expenditure	140,250	54,670	194,920
Net income/(expenditure)	(49,796)	(4,561)	(54,357)
Transfers between funds	(76)	76	-
Net movement in funds	(49,872)	(4,485)	(54,357)

Notes to the Financial Statements

For the Year Ended 30th June 2023

Note 4 Analysis of Income

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2023 (£)	Total Funds 2022 (£)
Donations and Legacies	94,557	22,170	115,727	105,731
Contracted Grants	-	59,190	59,190	13,583
Large and Supporter Events	20,773	17,969	38,742	21,217
Investments	527	-	527	32
Total	115,857	99,329	215,186	140,563

Donated services and facilities

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. Refer to the trustees' annual report for more information about their contribution.

Note 5 Analysis of Expenditure

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2023 (£)	Total Funds 2022 (£)
Fundraising Costs	72,448	17,675	90,123	105,951
Charitable Spend (UK & Nepal)	44,438	88,901	133,339	88,968
Total	116,886	106,576	223,462	194,920

Notes to the Financial Statements

For the Year Ended 30th June 2023

Note 5 Analysis of Expenditure (Continued)

	Grants (£)	Direct Staff Costs (£)	Other Direct Costs (£)	Allocation of Support Costs (£)	Total Funds 2023 (£)
Fundraising Costs	-	23,069	23,409	43,645	90,123
Charitable Spend (UK & Nepal)	92,413	25,671	1,754	13,501	133,339
Support Costs	-	37,316	19,830	(57,146)	-
Total	92,413	86,056	44,993	-	223,462

Support Costs include:	(£)
Support Staff Costs	32,752
Premises Costs	2,280
Office Costs	8,613
Governance Costs	13,501
	57,146

Expenditure and basis of allocation costs

Expenditure is recognised in the period in which it is incurred. Expenditure is analysed into the following activities.

Raising Funds	Salaries and direct expenditure of staff engaged in fundraising activities.
Support Costs	Office costs including the costs of financial controls, IT, HR, and payroll.
Project Delivery and Support	Salaries and direct expenditure of staff involved in project administrative support, networking, and development of projects in Nepal.
Advocacy and Awareness	Costs incurred in raising awareness of institutions, groups, and members of the public on issues being addressed by the charity.
Business Development	Salaries and direct expenditure of staff engaged with developing strategic opportunities and growth of the charity.
Governance Costs	Costs associated with the governance arrangements of the Charity. These costs are associated with the constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

Notes to the Financial Statements

For the Year Ended 30th June 2023

Note 6 (Expenditure)/Income for the Year

This is stated after charging:

	2023 (£)	2022 (£)
Independent Examiner Fees	3,000	2,760
Total	3,000	2760

Note 7 Staff Costs

	2023 (£)	2022 (£)
Salaries	80,952	80,529
Social Security Costs	3,567	3,262
Pension Costs	1,537	1,724
Total	86,056	85,515

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Average Head Count in the Year 3.33

	2023	2022
The parts of the charity in which the employees work	Raising Funds	27% 32%
	Advocacy and Awareness	20% 18%
	Business Development	13% 15%
	Support Costs	19% 18%
	Project Support	16% 22%
	Governance Costs	6% 7%

The key management personnel of the charity comprise the Board of Trustees and the Director. The total employee benefits of the key management personnel of the charity during the year was £38,277 (2022 - £32,523)

Notes to the Financial Statements
For the Year Ended 30th June 2023

Note 8 Grants Analysed by Project and Location

Project	Location	Unrestricted (£)	Restricted (£)	Grant Paid (£)
Strengthening Provision and Quality of Primary Healthcare	Bajura	2,619	-	2,619
Kolti Health Post	Bajura	6,305	20,388	26,693
Ultrasound Training	Nepal	-	4,013	4,013
Earthquake	Bajura	-	5,000	5,000
Start Strong 2022-2025 Project	Bajura	-	54,088	54,088
Total		8,924	83,489	92,413

Notes to the Financial Statements
 For the Year Ended 30th June 2023
Note 9 Debtors and Prepayments

	2023 (£)	2022 (£)
Prepayments and Accrued Income	-	8,821
Total	-	8,821

Note 10 Creditors and Accruals

	2023 (£)	2022 (£)
Other Creditors	3,178	3,405
Total	3,178	3,405

Note 11 Analysis of Net Assets Between Funds

Fund balances at 30th June 2023 are represented by:

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)
Cash at bank and in hand	115,030	29,292	144,322
Other net current assets/(liabilities)	(3,178)	-	(3,178)
Total	111,852	29,292	141,144

Notes to the Financial Statements

For the Year Ended 30th June 2023

Note 12 Details of restricted funds held and movements during the year

Fund Name	Fund Purpose	Brought Forward (£)	Income (£)	Expenditure (£)	Transfers (£)	Carried Forward (£)
Brigstow Institute	Annual Conference	1,945	-	1,945	-	-
Bristol to Base Camp	BTBC	-	17,969	17,675	-	294
FCDO - Start Strong	Start Strong Y1	184	42,639	27,255	-	15,569
The Kiln Family Trust	Start Strong Y1	500	-	500	-	-
W F Southall Charitable Trust	Start Strong Y1	3,000	-	3,000	-	-
The Father O'Mahoney Memorial Trust	Start Strong Y1	500	-	500	-	-
Mageni Trust	Start Strong Y1	750	-	750	-	-
The Bryan Guinness Charitable Trust	Start Strong Y1	5,000	-	5,000	-	-
Birchley St Mary's Third World Group	Start Strong Y1	350	-	350	-	-
Souter Charitable Trust	Start Strong Y1	3,000	-	3,000	-	-
Henhurst Charitable Trust	Start Strong Y1	193	-	193	-	-
The Haremead Trust	Start Strong Y1	5,000	-	5,000	-	-
A J Gower Charitable Trust	Start Strong Y1	1,200	-	1,200	-	-
Be One Percent	Start Strong Y1	6,506	-	6,506	-	-
The Tula Charitable Trust	Start Strong Y1	2,000	-	2,000	-	-
Van Neste Foundation	Start Strong Y2	5,000	-	931	-	4,069

Notes to the Financial Statements For the Year Ended 30th June 2023

Note 12 Details of restricted funds held and movements during the year (Continued)

Austin Bailey Foundation	Kolti	1,000	-	1,000	-	-
Veta Bailey Charitable Trust	Ultrasound training	-	4,013	4,013	-	-
De La Rue Charitable Trust	Start Strong Y2	-	1,350	-	-	1,350
A J Gower Charitable Trust	Start Strong Y2	-	1,188	-	-	1,188
Big Give - Kolti	Kolti	-	14,018	14,388	370	-
Coles Medlock Foundation	Kolti	-	5,000	5,000	-	-
Souter Charitable Trust	Earthquake	-	5,000	5,000	-	-
Richard Sampson	Start Strong Y2	-	356	-	-	356
Sian Taylor SME Scheme	Internship	-	1,330	1,370	40	-
James Tudor Charitable Trust	Start Strong Y2	-	5,000	-	-	5,000
Manbu 2023	Manbu 2023	-	1,266	-	-	1,266
Birchley St Mary's Third World Group	Earthquake	-	200	-	-	200
Total Restricted Funds and Movements		36,129	99,329	106,576	410	29,292

Description of Restricted Funds

PHASE Worldwide recognise donations, gifts, and grants, which have set conditions of use as restricted funds. In the year ending June 30th 2023, PHASE Worldwide received, spent, and carried forward restricted donations, gifts, and grants related to the following areas of charitable activities: healthcare, education, livelihoods, and organisational development.

Notes to the Financial Statements
 For the Year Ended 30th June 2023
Note 13 Details of Designated Funds

Designated Funds	Balance at 1st July 2022 (£)	New Designations (£)	Utilised/Released (£)	Balance at 30th June 2023 (£)
Start Strong Project 2022 - 2025, Far West Nepal	73,306	-	2,619	70,687
Kolti Health Post	-	6,305	6,305	-
Total Designated Funds and Movements	73,306	6,305	8,924	70,687

Description of Designated Funds

Income generated from PHASE Worldwide's Start Strong Appeal, which ran from March 26th 2021 to June 25th 2021, to be used in a future specific geography and project. The appeal raised a total of £137,467, with £103,296 being earmarked as Designated Fund by the Board of Trustees in June 2021. Of this, £8,924 has been spent in YE 2023, with PHASE Worldwide holding £70,687 for the Start Strong Project.

A designation of £6,305 was made for Kolti Health post and spent in the YE 2023.

Notes to the Financial Statements

For the Year Ended 30th June 2023

Note 14 Transactions with Trustees and Related Parties

The charity has no transactions with related parties other than Trustee expenses.

None of the Trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. (2022 - £ nil).

Trustee Expenses

The charity has paid Trustees expenses for fulfilling their duties.

Type of Expenses Reimbursed	2023 (£)	2022 (£)
Travel	-	-
Total	-	-
Number of Trustees reimbursed for expenses or who had expenses paid by the charity.	-	-

For more information about PHASE Worldwide visit www.phaseworldwide.org

Contact Us: info@phaseworldwide.org | Reginal Arthur House, 2-8 Percy Street, Rotherham, S65 1ED | Registered Charity Number: 1112734



PHASE WORLDWIDE (PRACTICAL HELP ACHIEVING SELF EMPOWERMENT WORLDWIDE)

England & Wales - Charity number 1112734

Accounts



PHASE
WORLDWIDE

Annual Report & Financial Statements

Year Ending 30th June 2022

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Welcome from our Chair of Trustees

Dear Supporter,

The challenges of the past 12 months, including the War in Ukraine, Cost of Living Crisis and rising inflation, have had significant impacts on organisations like PHASE Worldwide across the UK. Along with the external challenges, this year has also been a transitional period for PHASE Worldwide, with our previous Director stepping down in late 2021, before we welcomed our new Director in February 2022.

Despite these challenges, together with our partner, PHASE Nepal, we have still managed to support 21,879 patients to access primary healthcare - 3,533 of which were children under the age of five - over the past 12 months. It is reassuring to see that we can continue to improve lives in Nepal even in the face of such adversity and we are pleased to share with you in this report the impact we have been able to create over the past 12 months .

A key achievement from the year has been the initiation of our Start Strong Project. After running our successful UK Aid Match Appeal in 2021, we were extremely pleased to start implementing the project in April 2022. The project will run until 30th March 2025 and aims to support 1,000 women and their children in the remote Bajura District and we are looking forward to sharing its impact over the next three years.

As one project starts, we also saw the conclusion of our Tackling Malnutrition through Improving Nutritional Practices 2019 – 2021 project funded by the Waterloo Foundation in October 2021. In total, the project reached 7,673 people throughout its lifecycle, decreasing malnutrition rates from 14% to just 6% in the communities.

None of these wonderful achievements over the past year would have been possible without your amazing support. On behalf of the Board of Trustees, may I take this opportunity to thank you and express our sincere gratitude for all of your support.

Kind regards,



Nick Cragg
Chair of Trustees



PHASE Worldwide

About Us

Practical Help Achieving Self Empowerment (PHASE) Worldwide is a UK registered charity that supports people living in some of the most remote and isolated regions of the world.

Founded in 2005, we have developed into an organisation that has raised millions of pounds for communities living in Nepal and supports over 20,000 people each and every year.

Currently, our work is focused in rural communities in Nepal, where poor health, low levels of education and few livelihood opportunities trap people within a cycle of poverty. However, we also plan to further expand our support into other countries in the future.

Our Vision

We believe that everyone, everywhere, even those in the most remote places in the world, should have access to primary healthcare, basic education, and livelihoods opportunities.

Our Mission

Through our partner organisation, PHASE Worldwide empowers isolated communities through integrated and sustainable programmes in health, education, and livelihoods.

Sustainability

One of PHASE Worldwide's key values is sustainability - we want the difference we make to last long into the future.

To achieve this lasting difference, we are committed to empowering communities through improved skills, knowledge and opportunities, whilst strengthening and expanding existing government services. This is facilitated by the involvement of local communities at all stages of programme development.

We aim to make a lasting difference but not to stay and replace government services

Our Values

As a charity, we have a core set of values that are embedded in all our work both in the UK and overseas.



Our Approach

Approach to Development

We support projects in some of the most remote and rural communities in the world. In these areas, poor health, low levels of education and few livelihood opportunities often trap people in a cycle of poverty. Through our local partner, PHASE Nepal, we therefore support integrated and sustainable health, education, and livelihoods projects, helping communities to break the cycle and achieve No Poverty — Sustainable Development Goal (SDG) 1.

All of our work, both overseas and in the UK, is based on empowerment. We believe that all aspects of our work should make people stronger and more confident. This applies to people involved in the projects we support, staff working for PHASE Worldwide and PHASE Nepal, and our supporters who help us work towards our vision.

Structure & Partnerships

PHASE Worldwide (Registered Charity Number: 1112734) was established in 2005. The charity is registered at and operates from PHASE Worldwide, Reginald Arthur House, 2-8 Percy Street, Rotherham, S65 1ED. PHASE Worldwide delivers its charitable objectives through NGO partner PHASE Nepal.

PHASE Nepal was established in 2006 with the support of PHASE Worldwide and is registered in Nepal under the organisational registration Act 2034 of Nepal with the District Administration Office (Registration Number: 531/062/063). It is also affiliated with the Social Welfare Council under section 13 of the Social Welfare Act 1992 (SWC No. 19336).

PHASE Worldwide and PHASE Nepal work together to enable people to access knowledge, skills, and services, whilst at the same time, strengthening local government provision in Nepal. We work together to raise money to fund this work, deliver our successful GP mentoring programme, and demonstrate best practice in charity governance and within the international development sector.

PHASE Worldwide also co-operates with PHASE Austria, an Austrian nonprofit association (eingetragener gemeinnütziger Verein), Central Associations Register no. 161877083.

PHASE Worldwide is a member of the South West International Development Network (SWIDN), British Overseas NGOs for Development (Bond), and the Britain Nepal Chamber of Commerce.

Projects

Health

Supporting access to primary healthcare is the foundation of our work in Nepal, and is the first of the three components of our integrated approach.

Despite the progress made in reducing multidimensional poverty from 30.1% to 17.4% between 2014-2019 in Nepal, as reported in the Multidimensional Poverty Index Report published by the Government of Nepal, communities living in rural and isolated regions of the country still face high mortality rates due to inadequate healthcare and poor food security, particularly among women and children. This can be largely attributed to the challenges in delivering healthcare in remote and mountainous areas, including unpredictable weather and limited road access. As a result, health posts in these areas are often under-equipped, understaffed and in need of vital support.

To combat this and help make progress to achieving SDG 3 - Good Health and Well-Being, PHASE Worldwide provides trained health professionals at community health posts/centres to supplement the skills of local government health workers. These health workers are experienced in antenatal care, child health, and nutrition and are valued members of the community. In addition to providing care

3 GOOD HEALTH AND WELL-BEING



SUSTAINABLE
DEVELOPMENT
GOALS

at health posts, the health workers conduct outreach programs, including street dramas, nutrition workshops, and door-to-door visits, and attend training in Kathmandu to ensure best practice and learnings can be disseminated to government health workers.

Sustainability is one of our core values and we therefore focus on capacity building and developing resilience in communities to ensure the changes made can be continued long after PHASE's departure. However, there is still much work to be done to reduce preventable diseases and premature deaths, especially among women and children, and PHASE will continue to prioritise improving healthcare provision in Nepal for years to come.



Education

Another crucial component of PHASE Worldwide's integrated approach is education.

Education is a key factor in eradicating poverty, and PHASE Worldwide believes that every child, regardless of location, gender, age, income, social status, or disability, should have access to quality education. However, that is not always the case in Nepal.

In many parts of Nepal, there has been a lack of effective education services for many years, with limited teacher training, particularly in rural areas, and some areas with no trained teachers at all. This has a significant impact on both access to and quality of education. Data from our previous projects has shown that on average, only 30% of males and 20% of females complete primary education, whilst less than 50% of girls in one of PHASE Worldwide's project areas remained in school past the age of 12.



4 QUALITY EDUCATION



SUSTAINABLE
DEVELOPMENT
GOALS

To address this, we provide teacher training to improve both access to and the quality of education by promoting creativity and critical thinking in the classroom. This leads to a complete and sustainable transformation of schools and communities, with teachers creating nurturing and child-friendly learning environments instead of relying on repetition. PHASE cycles through training followed by intensive support for participating teachers to ensure the best possible outcomes.

The education of women and girls in Nepal is especially important, as they are underrepresented in the Nepali education system. To support them, PHASE has implemented a tailored girls' empowerment program that enhances confidence and leadership skills alongside formal education. Ultimately, PHASE aims to encourage change to social norms that limit the role of women in Nepalese communities for a more positive and inclusive future.

Livelihoods

Livelihoods is the third and final component of PHASE Worldwide's integrated approach.

In Nepal, farming is the primary livelihood activity for 66% of people, with many families in remote regions relying solely on agriculture for their livelihoods. Unfortunately, due to harsh weather, lack of knowledge about modern farming practices, and access to training and resources, malnutrition rates in Nepal are high, especially among children. In addition, farmers have limited opportunity to sell surplus crops to generate an income - in one of PHASE Worldwide's project areas, all farmers raised poultry, but only 0.5% could produce surplus to sell at market.

PHASE Worldwide's livelihoods work therefore focuses on increasing the availability of nutritious food, helping to reduce malnutrition and create economic stability for farmers throughout the year. However, to successfully address the root causes of malnutrition, communities must also have the knowledge and awareness of childhood nutrition and healthy food production and preparation. PHASE addresses this by placing an experienced Junior Technical Agricultural Advisor (JTA) in each village, supported by a locally recruited Social Mobiliser. JTAs provide intensive support, including agricultural and nutrition training



sessions for community-based groups. Our livelihoods programs emphasise training female farmers, giving them an increased role in household decision making and improving their families' quality of life.

Typical livelihoods activities include kitchen gardens management, poultry rearing, cash-crop farming, and fruit tree cultivation. Environmental management, such as fodder tree plantation, irrigation training, and water source protection, reduces disaster risks to livelihoods while building local capacity, increasing yields, diversifying crops, and protecting natural resources. This vital work builds resilience, generates income for families, and reduces malnutrition levels, whilst working towards SDG 2—Zero Hunger.





Our Impact & Finances

2021 - 2022





Strengthening Health Systems

PHASE Worldwide implements its Strengthening Health Systems projects across a number of different communities. The projects provide remote communities with access to vital primary healthcare, whilst also strengthening local health systems, supporting improvements in maternal health and reducing child malnutrition. This impact is created through supporting the vital role of Auxiliary Nurse Midwives (ANMs) within local communities.

PHASE Worldwide's Strengthening Health Systems project ensures communities can access essential primary, child and maternal healthcare through providing trained health personnel to remote health posts. This ensures that remote communities can access healthcare whenever needed.

Between 2021-2022, PHASE Worldwide supported two health posts in the Gorkha and Bajura Districts, Nepal. In each of the health posts, Auxiliary Nurse Midwives (ANMs) and Health Supervisors ensured that primary, maternal, and



child healthcare needs were met, whilst also providing vital emergency care to the communities. As part of the project's long-term sustainability plan, staff also provided training to local government health workers and Female Community Health Volunteers (FCHVs) to improve the capacity and level of local health care services. A total number of 21,879 patients accessed PHASE Worldwide supported health posts, of which 3,533 were children under the age of five.

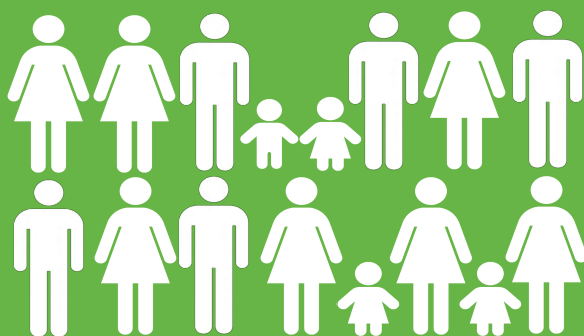
In addition to providing access to primary healthcare services, a vital component of this work is ensuring that mothers and their children get the health information, education, and treatments they need to be healthy and have a strong start in life.

Providing Auxiliary Nurse Midwives (ANMs), ensures crucial antenatal and postnatal care and skilled delivery support at births is available in the remote communities, as well as vital nutrition education and practice for mothers and growth monitoring for their



21,879

patients accessed
PHASE Worldwide
supported health posts



children to reduce malnutrition rates. Maternal healthcare training is also provided to FCHVs so that they are able to effectively refer vulnerable mothers and children, as well as to maternal healthcare educational groups for pregnant women, mothers and mothers-in-law and peer support groups from Healthy Baby Competitions.

Finally, the ANMs also provide public health awareness raising activities for the community, including reproductive health sessions in schools and Street Dramas to raise awareness of the importance of good nutrition, personal hygiene and referring to a Health Post when malnourished or sick for help.

From antenatal care, to supporting mothers to give birth at a Health Post with skilled birth support, to postnatal care and advice on breastfeeding, childhood illnesses and making nutritious food for their children, the PHASE ANMs at supported Health Posts ensure that no matter how remote the communities, families can access life-saving primary health care from birth.

3,533



of which were
children under
the age of five

7,482



children growth
monitored to
ensure healthy
and not underweight

372

births were
attended by
Health Workers



Bakota's Story

Raising children in remote areas of Nepal, can be challenging for parents. A crucial part of PHASE Nepal's health programme involves monitoring and supporting child health in remote communities.

Bakota is a 22-month-old child from the Bajura District. Her parents rely on agriculture for their livelihoods, however their village is situated far from basic facilities such as roads, electricity and health services. PHASE Health Staff met Bakota whilst conducting door-to-door outreach visits in her village.

When the team met Bakota, she looked lean and weak, and after monitoring her growth, they recommended that her parents bring her to the Kolti Primary Healthcare Center (PHC) for further diagnosis. At the Kolti PHC, additional physical measurements were taken and Bakota was diagnosed with Moderate Acute Malnutrition (MAM).

The PHASE team provided Bakota with RUTF (ready to use therapeutic food-micronutrient paste made using peanuts, sugar, milk powder, oil, vitamins and minerals) for seven days and advised the parents to feed her with the RUTF three times a day, maintain good personal hygiene, and return to the Kolti PHC for further growth monitoring in 7 days. The health team also provided vitamins and deworming tablets.



After seven days, a follow up consultation with Bakota identified that she visually looked much better but that her physical examination results only showed minor improvement. Additional, RUTF was prescribed for a further 14 days to support her growth and the Health Staff continued to regularly monitor her health. Four weeks after her initial consultation, Bakota's health had significantly improved and she was no longer diagnosed with Moderate Acute Malnutrition.

“I didn't know my baby was weak, but PHASE team reached our door and we found out. The condition of my baby is improving with their advice. I also understood how the nutrition can hamper the physical and mental growth of my baby and I have planned to attend the nutrition demonstration workshop at our village to help improve their health.” - Manju's Mother



Tackling Malnutrition through Improving Nutritional Practices

PHASE Worldwide implemented its Tackling Malnutrition through Improving Nutritional Practices Project between November 2020 and October 2021. This Waterloo Foundation funded project aimed to improve the nutrition of children and women in the Bajura District.

The Bajura District is extremely remote, and most families rely on agriculture as their main source of both income and food. However, due to the topography and weather of the area, a varied diet is not accessible for most of the year. Thanks to the support of The Waterloo Foundation, PHASE were able to support access to primary healthcare in the communities whilst implementing additional interventions to engage and empower female farmers in the region to improve agricultural output and reduce malnutrition.

Adopting a women-focused approach, the project undertook an integrated, holistic approach to reducing malnutrition in the communities through implementing Awareness Raising and Agricultural Production



activities in the target communities.

In the first year of the project, 259 pregnant and lactating women from the most vulnerable families were selected and formed into 18 different groups. The women were then engaged in several awareness activities, skills training and one to one counselling, involving their family (especially their husbands and mother in laws). Intensive day-to-day formal and informal follow-up interactions were part of the intervention model to install new habits, skills and bring behavioural changes. Activities included Mothers Group Meetings, ANC Nutrition Training and Healthy Baby competitions, and aimed to raise awareness and improve overall understanding of the needs of pregnant women and the health and nutritional needs of the family.

Over the course of the project, 6,936 patients attended the PHASE supported health centres in the community, whilst



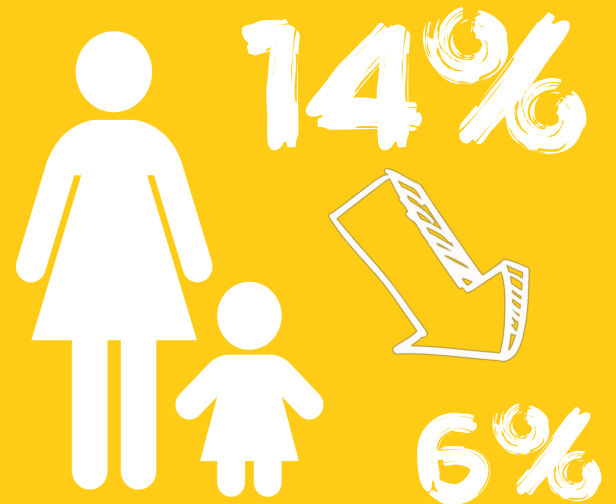
3,789 people benefited from the door-to-door health education programme.

The second element of the project focussed on agricultural interventions. For the first time in the region, PHASE Nepal provided training to 259 of the most vulnerable women among pregnant and lactating mothers, improving their knowledge, skills, and start-up equipment to enable them to produce their own nutritious foods, whilst complementing their already available indigenous crops. The project mainly introduced mushroom farming, poultry rearing and year-round vegetable farming techniques suitable for mountainous, arid lands.

By the end of the two years, the project was able to successfully bring about several changes in the intervened communities by applying the community embedded integrated approach. As per PHASE Nepal's strategy, the community members received practical support in enhancing their knowledge, skills, and practices, which was eventually reflected in the results achieved with a significant reduction in Global Acute Malnutrition in the villages.



The number of children identified with Global Acute Malnutrition fell from



3,789 people accessed door-to-door health education program



Understanding of the 1,000 golden days almost doubled!

Suna's Story

As a child, Suna had heard stories of women in her community giving birth whilst working out in the field. They had to take part in the Chhaupadi practice - the practice of isolating a mother and their Newborn child in a cow shed as it is believed that menstruating or recently postpartum women are 'impure' and bring bad luck if not isolated. They could only eat dry foods, and were given no vegetables or fluids for two weeks before immediately returning to physically demanding labour after the isolation period. Suna, thought that when she had children she would have to go through the same traumatic process, but as a member of The Waterloo Foundation Project, she has a different story.

At 24, Suna found out that she was pregnant. PHASE Health Staff were in contact with her, and they told her about the "Golden 1,000 Days of Care" (Sunaulo Hajar Din). The staff visited Suna and her husband everyday, and convinced them to attend antenatal care (ANC) check-ups and tests, a resource that would not have been accessible or even accepted previously. During the ANCs they were able to inform the family on the importance of safe maternal care - including proper nutrition, reduced manual labour, and institutionally supported delivery. PHASE was able to implement positive changes within the

families approach to maternal health, and they adhered to all of the recommended protocols.

PHASE health workers built a strong relationship with the family, through visiting often, which meant they could communicate vital health knowledge, to ensure both mother and baby were properly cared for during and after pregnancy. Throughout the region, young mothers like Suna are having safer pregnancies and deliveries. Along with activities such as Super Flour preparation sessions, and nutrition workshops, women are empowered with the knowledge and resources to take care of themselves, and their families.

"Our village is at least two days of walk away from the nearest dirt road. If PHASE's sisters had not taught us the right thing to do we wouldn't have learnt about it for years.

The 1,000 golden days has become a mantra for young mothers like me. We were so isolated and ignorant in our village and in our communities, so thank you for coming to our village and empowering us"





Start Strong Project

PHASE Worldwide's Start Strong Project, match funded by the UK Government, launched in April 2022 after the successful UK Aid Match Appeal in 2021. The aim of the project is to improve maternal healthcare and reduce malnutrition amongst 1,000 vulnerable women and their children in Rugin and Bichhaya, Bajura District, Nepal.

Mountainous areas of Nepal offer many challenges for the delivery of primary healthcare, whilst weak healthcare structures and operational challenges in remote areas means that women often receive limited training and support during pregnancy. Over the course of the 36 month Project, PHASE will provide support to families living in these remote communities to reduce maternal mortality and malnutrition rates, and enhance agricultural productivity.

One of the key activities of the project has been to improve maternal health knowledge and behaviours, including awareness of the first 1,000 days practice amongst 1,000 women. In the 2021/22 Financial Year, 57 pregnant women have received antenatal care visits, 22 deliveries were conducted by the skilled health personnel and 32 mothers received postnatal care services. Antenatal, intra-natal and postnatal care



services will continue throughout the course of the project.

Through the activities, 30 children within the project area were identified as severely malnourished and have therefore been entered into a food supplement programme. In addition, healthy baby competitions, health education services and outreach activities have been initiated. These activities will continue into the next phase of the project with children identified as malnourished continuing to receive food supplements and medicines to improve their health.

A total of 87 'door to door visits' were also conducted by PHASE health workers, delivering health education and health services to those who cannot access to health facilities. As a result, 816 individuals directly benefitted.

Farming is the main livelihood activity for 66% of people in Nepal and is crucial for remote rural communities. Being able to grow good yields of nutritious food enables farmers to feed their families well and increase economic

independence by selling to others. However, challenging farming conditions and an unpredictable climate results in low yields and produce lacking in nutritional value. The Start Strong Project will aim to increase the availability of high value foods and diet diversification through agricultural activities with 625 women.

So far, a selection of beneficiaries has been identified to take part in mushroom cultivation activities and these individuals have begun their training. During the next phase of the project, poultry rearing and seed distribution activities will also begin.

Finally, limited community knowledge of good nutrition contributes to high rates of malnutrition in the Far West of Nepal. In order to embed nutritional expertise and knowledge in the community for the future, six meetings have been held with key stakeholders covering the subject of maternal health and childcare.

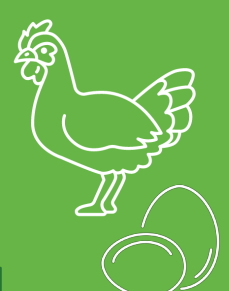
The activities conducted during the first three months will continue throughout the remainder of the project, with several other equally vital initiatives beginning during the next phase of delivery.




 **62**
**Ante-Natal
Care Fourth Visits
Conducted**

49 
**Deliveries
Attended
by PHASE Staff**

 **178**
**Women
received
vegetable support**

100 
**Women
participating
in poultry rearing**

 **79**
**Women
growing
oyster mushrooms**

Shantikala's Story

The harsh environment and topography of the local area, coupled with a lack of technical agricultural knowledge and extreme poverty, means that most families living in Bajura, Far West Nepal do not have a secure food supply all year round.

At inception of the Start Strong Project, 54% of families reported being unable to grow sufficient food to feed their families for more than 5 months of the year. Poor food security leads to high rates of hunger and malnutrition and can further exacerbate the problems of existing disease.

Thanks to the Start Strong Project, 357 women living in the communities of Rugin and Bichhaya have so far been able to strengthen livelihoods and improve their agricultural output. The projects activities target members of the most vulnerable groups, including pregnant women, mothers with younger children, elderly people, and people living in poverty. Shantikala is one of the women who has taken part in the project's off-season vegetable growing activities.

Shantikala is a 35-year-old mother of two. Her son is in fourth grade and her husband is involved in agricultural activities to support their family. She was provided with vegetable seeds and the materials and training to establish a poly-

tunnel through the project's livelihood activities. She is now using this poly-tunnel to produce nutritious green vegetables, particularly in the off-season when she previously would not have been able to grow vegetables because of the harsh climate in the winter.

“I always wanted to try the poly-tunnel farming. I found it exciting because, when the winter starts here, we are left with mostly nothing green. Especially for the kitchen. After I received it, PHASE guided me in step-to-step to build the poly-tunnel, and then to transplant the seedlings.”

“Also thanks to the idea from the PHASE , to build the poly-tunnel with the use of an alternative to trees. I used soft multiple bamboos to build the poly-tunnel with use of no nails. This way trees were saved!”

“With the experience I learnt that, farming in the poly-tunnel needs technical and practical knowledge, but you get a good return. I have been able to produce tomatoes, cabbage and capsicums, both on and off season. I am excited to continue learning how to produce vegetables all year round.”

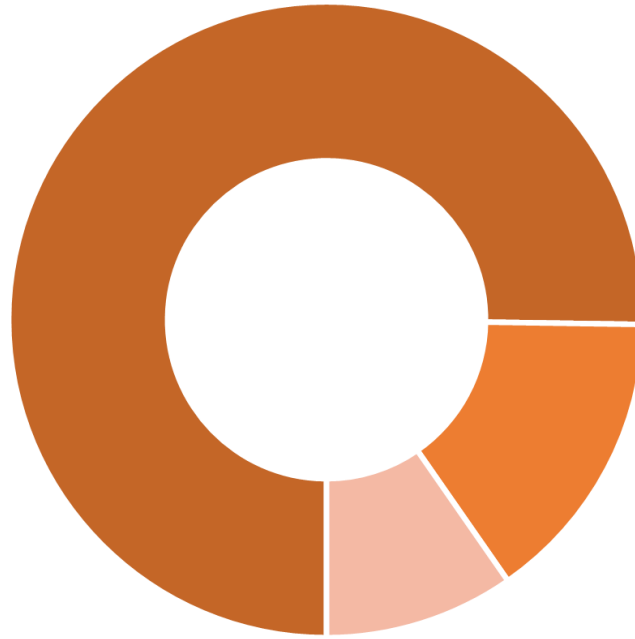




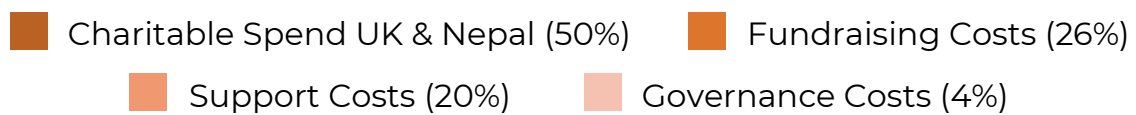
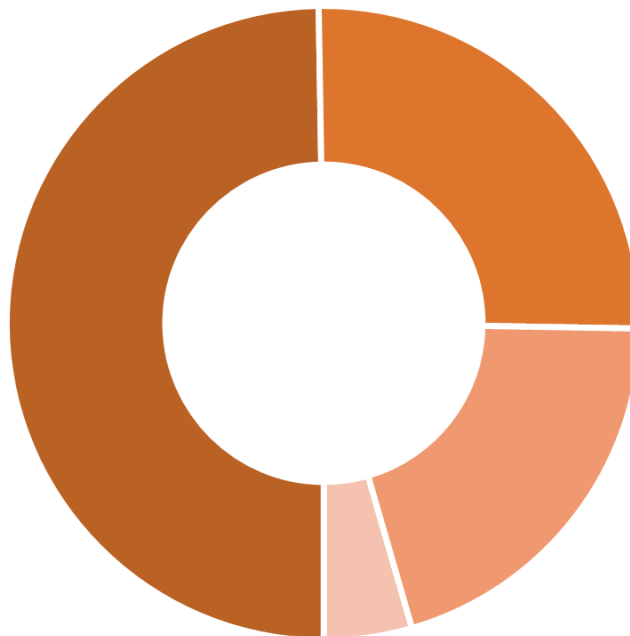
Finances 2021 - 2022



Analysis of Income



Analysis of Expenditure



Trustees' Report

Trustees' Report Year Ended 30th June 2022

The Trustees present their report and financial statements for PHASE Worldwide for the year ended 30th June 2022.

PHASE Worldwide is an international non-governmental, non-political, non-religious organisation established in 2005. It is constituted under a trust deed dated 14 September 2005 and is registered as a charity with the UK Charity Commission, No. 1112734.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) effective from January 2019. The financial statements also comply with the Charities Act 2011.

Charity Objectives

In the year 2021-2022, the Trustees have been able to ensure that the charity continues to fulfil its objectives for the public benefit in the target area. The objectives of the charity as stated in the trust deed are:

1. The relief of poverty primarily in Nepal and elsewhere as the Trustees see fit

2. The relief of sickness and the preservation and protection of good health primarily in Nepal and elsewhere as the trustees see fit
3. To advance the education of communities primarily in Nepal and elsewhere as the trustees see fit

No individuals or groups in our project areas have been excluded from benefit and the projects have been developed to include the most vulnerable members of society. No private individual has benefitted financially from the work of the charity.

Public Benefit Statement

The Trustees confirm that they have referred to the guidelines contained in the Charity Commission general guidance on public benefit when reviewing the charity's aims and objectives, and in implementing current, and planning future activities.

PHASE Worldwide has a full set of policies in place to protect people involved with the charity's work in the UK



and Nepal. This includes a safeguarding policy, safeguarding code of conduct, whistleblowing policy, and a complaints procedure. During the year 2021-2022, no safeguarding concerns were reported within PHASE Worldwide or by any of its partners.

Fundraising

PHASE Worldwide completes all fundraising activities in line with the code of fundraising practice, set by the Fundraising Regulator and ensures to adhere to the fundraising standards detailed by the Charity Commission's CC20 guidance on charity fundraising.

In addition, all fundraising ensures to adhere to PHASE Worldwide's Fundraising, Data Protection, and Safeguarding policies, as well as its code of conduct.

Legal and Administrative Information

The charity's operations are managed from PHASE Worldwide's registered office: PHASE Worldwide, Reginal Arthur House, 2-8 Percy Street, Rotherham, S65 1ED, where the charity's records and accounts are maintained.



Patrons:

Ms Rosie Swale Pope MBE; Mr Brian Blessed OBE Hon D.Litt

Ambassador:

Mr Alex Staniforth

Trustees:

Mr Nicholas George William Cragg BSc. CEng. MICE; Mr Martin Davies OBE, FOID, BA, LLB; Dr Gerda Pohl MRCOG, MRCP; Dr Dilys Noble MB ChB, DCH, Dip Obs & Gynae; Miss Margaret Lally BSc MA; Mr Christos Glavanis BSc FCA; and Miss Lucy Pearson BSc MA.

Director:

Mr Billy Curryer BSc MSc

Independent Examiner:

Burnside Chartered Accountants

Registered Charity Number

1112734

Risk Management

The Trustee board identifies, and reviews risks which the charity is exposed to and ensures that appropriate controls are in place to provide reasonable mitigations to these risks. Risk areas are identified as, but not limited to financial, operational, legal and regulatory, political, environmental, social, strategic and people.

The Director and Board of Trustees review these risks on a quarterly basis. The assessment process is managed through a organisational risk register, which assigns management of these risks to Trustees, Working Groups, or Staff and recommends actions to be taken, where necessary, in order to manage their likelihood or impact. Key risks identified and mitigated for in 2021 – 2022 year were:

1. Impact of Covid-19;
2. Cost of Living Crisis & Rising Inflation impacting ability to meet income targets;
3. Reduction in large contracted grants, particularly from institutions.



Financial Review

As of June 30th 2021, PHASE Worldwide held £187,356 of cash in hand and closed the year, June 30th 2022, with £144,004 of cash in hand. Income was £140,563 - £90,454 unrestricted and £50,109 restricted.

Charitable spend was £97,259, fundraising costs £49,597, support costs £39,371, and governance costs £8,693. PHASE Worldwide saw a deficit of £54,347 in the financial year, with charitable spend making up 50% of expenditure, 26% on fundraising, 20% on support, and 4% on governance costs of the charity.

In the year ending 30th June 2022, PHASE Worldwide has seen a large reduction in income. This was an anticipated event due to the natural conclusion of three large projects at the end of the prior financial year. Although

overall income has decreased, the integrity of PHASE Worldwide remains unchanged thanks to its dedicated public supporters who continue to support the organisation to change lives in Nepal.

Reserves Policy

PHASE Worldwide has a reserves policy to mitigate risk and safeguard activities from disruption at short notice due to a downturn in income or uninsured losses, while at the same time ensuring that it does not retain income for longer than required. This policy is reviewed annually.

PHASE Worldwide will ensure to hold reserves sufficient to safeguard operations for a minimum of three months and a maximum of six months.

For the Year Ending 30th June 2022 the target range of reserves has been identified as £27,000—£54,000, based on three to six months of unrestricted budgeted expenditure for 2022/23.

Total funds held by the charity as of June 30th 2022 were £149,420 of which £36,129 was restricted and £73,306 was designated and not available for the general purposes of the charity. At 30th June 2022, the charity therefore held £39,985 of unrestricted reserves in line with the range set by its policy.



Plans for Future Period

PHASE Worldwide, with its partner PHASE Nepal, launched its new Start Strong UK Aid Match project in April 2022. This project will utilise restricted and designated funds, secured through PHASE Worldwide's Start Strong Appeal until March 2025.

In Nepal, PHASE Worldwide will continue to support PHASE Nepal with health, education, and livelihoods activities and aims to continue to increase activities that generate funds to support our long-term partner PHASE Nepal.

PHASE Worldwide is also reviewing its long-term organisational strategy in 2022/23, and will continue to look to identify and support a new partner outside of Nepal. The Board of Trustees will ensure that available unrestricted funds are restricted to charitable activities, and levels of reserves are in line with PHASE Worldwide's organisational reserves policy.

Trustee's Responsibilities Statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable laws and regulations.

The laws applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed,

subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:



**Nick Cragg,
Chair of Trustees**

Date of Approval: 24th April 2023

Independent Examiner's Report to the Trustees of PHASE Worldwide

I report to the trustees on my examination of the accounts of the charity for the year ended 30 June 2022.

Responsibilities and Basis of Report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent Examiner's Statement

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

1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or

- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Date: 27/04/2023



Mark Pooley, FCA

Relevant professional body: Institute of Chartered Accountants in England and Wales.

Address: Burnside Chartered Accountants, 61 Queen Square, Bristol, BS1 4JZ

Statement of Financial Activities

(Including Income and Expenditure Account)
For the Year Ended 30th June 2022

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2022 (£)	Total Funds 2021 (£)
Income from:					
Donations and Legacies	4	71,425	34,306	105,731	226,024
Contracted Grants	4	-	13,583	13,583	265,115
Large and Supporter Events	4	18,997	2,220	21,217	34,800
Investments	4	32	-	32	54
Total		90,454	50,109	140,563	525,993
Expenditure on:					
Charitable Spend	5	58,782	47,170	105,952	304,948
Fundraising Costs	5	81,468	7,500	88,968	81,323
Total		140,250	54,670	194,920	386,271
<i>Net income/(expenditure) and net movement in funds before transfers</i>					
		(49,796)	(4,561)	(54,357)	139,722
<i>Transfers between funds</i>					
		(76)	76	-	-
Reconciliation of funds:					
Total funds brought forward		163,163	40,614	203,777	64,055
Total funds carried forward		113,291	36,129	149,420	203,777



Cash Flow Statement

As of June 30th 2022

	Note	Total Funds 2022 (£)	Total Funds 2021 (£)
Cash used in operating activities		(43,352)	124,786
(Decrease)/increase in cash & cash equivalents		(43,352)	124,786
Cash & cash equivalents at beginning of year		187,356	62,570
Cash & cash equivalents at end of year		144,004	187,356
Reconciliation of net income to net cash flow from operating activities			
Net (Expenditure)/income for the reporting period (per the statement of financial activities)		(54,357)	139,722
Adjustments for: (Increase)/decrease in debtors	9	48,327	(9,510)
(Decrease)/increase in creditors	10	(37,322)	(5,426)
Net cash flow from operating activities		(43,352)	124,786

Balance Sheet

As of June 30th 2022

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2022 (£)	Total Funds 2021 (£)
Current Assets					
Debtors	9	8,821	0	8,821	57,148
Cash at bank and in hand		107,808	36,196	144,004	187,356
		116,629	36,196	152,825	244,504
Creditors: amounts falling due within one year					
	10	(3,338)	(67)	(3,405)	(40,727)
Net current assets		113,291	36,129	149,420	203,777
Net assets		113,291	36,129	149,420	203,777
Funds of the Charity					
Unrestricted Funds		39,985	-	39,985	59,867
Restricted Funds	12	-	36,129	36,129	40,614
Designated Funds	13	73,306	-	73,306	103,296
Total Charity Funds		113,291	36,129	149,420	203,777

Signed by two Trustees on behalf of all the Trustees



Nick Cragg
Chair of Trustees



Christos Glavanis
Chair of Finance and Risk

24th April 2023

Date of Approval

Notes to the Financial Statements

For the Year Ended 30th June 2022

Note 1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves.

Note 2 Accounting Policies

Note 2.1 Income

Recognition of Income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Notes to the Financial Statements

For the Year Ended 30th June 2022

Government Grants The charity has received government grants in the reporting period

Tax Reclaims on Donations and Gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Note 2.2 Expenditure and Liabilities

Contractual Income and Performance Related Grants This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Interest Receivable Interest on funds held is included when receivable by the charity.

Expenditure and Irrecoverable VAT Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Support Costs The charity has incurred expenditure on support costs.

Liability Recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants Payable without Performance Conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Deferred Income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts.



Notes to the Financial Statements

For the Year Ended 30th June 2022

Note 2.3 Assets

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 2.4 Funds Accounting

Funds held by the charity are:

Unrestricted Funds these are funds which can be used in accordance with the charitable objectives at the discretion of the Board of Trustees.

Restricted Funds These are funds that 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.

Designated Funds which have been set aside out of unrestricted funds by the Board of Trustees and earmarked for future expenditure.

Further explanation of the nature and purpose of each fund is given in the notes to the accounts.

Notes to the Financial Statements

For the Year Ended 30th June 2022

Note 3 Prior Period Comparative

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)
Income			
Donations and Legacies	179,643	46,381	226,024
Contracted Grants	-	265,115	265,115
Large and Supporter Events	29,596	5,204	34,800
Trading	-	-	-
Investments	54	-	54
Total Income	209,293	316,700	525,993
Expenditure			
Charitable Spend (UK & Nepal)	22,806	271,968	294,774
Fundraising Costs	85,009	6,488	91,497
Total Expenditure	107,815	278,456	386,271
Net income/(expenditure)	101,478	38,244	139,722
Transfers between funds	-	-	-
Net movement in funds	101,478	38,244	139,722

Notes to the Financial Statements

For the Year Ended 30th June 2022

Note 4 Analysis of Income

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2022 (£)	Total Funds 2021 (£)
Donations and Legacies	71,425	34,306	105,731	226,024
Contracted Grants	-	13,583	13,583	265,115
Large and Supporter Events	18,997	2,220	21,217	34,800
Investments	32	-	32	54
Total	90,454	50,109	140,563	525,993

Donated services and facilities

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. Refer to the trustees' annual report for more information about their contribution.

Note 5 Analysis of Expenditure

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2022 (£)	Total Funds 2021 (£)
Fundraising Costs	81,468	7,500	88,968	81,323
Charitable Spend (UK & Nepal)	58,782	47,170	105,952	304,948
Total	140,250	54,670	194,920	386,271

Notes to the Financial Statements

For the Year Ended 30th June 2022

Note 5 Analysis of Expenditure (Continued)

	Grants (£)	Direct Staff Costs (£)	Other Direct Costs (£)	Allocation of Support Costs (£)	Total Funds 2022 (£)
Fundraising Costs	-	36,860	12,737	39,371	88,968
Charitable Spend (UK & Nepal)	75,149	19,301	2,809	8,693	105,952
Support Costs	-	30,739	17,325	(48,064)	-
Total	75,149	86,900	32,871	-	194,920
Support Costs include:		(£)			
Support Staff Costs		26,394			
Premises Costs		5,926			
Office Costs		7,051			
Governance Costs		8,693			
		48,064			

Expenditure and basis of allocation costs

Expenditure is recognised in the period in which it is incurred. Expenditure is analysed into the following activities.

Raising Funds	Salaries and direct expenditure of staff engaged in fundraising activities.
Support Costs	Office costs including the costs of financial controls, IT, HR, and payroll.
Project Delivery and Support	Salaries and direct expenditure of staff involved in project administrative support, networking, and development of projects in Nepal.
Advocacy and Awareness	Costs incurred in raising awareness of institutions, groups, and members of the public on issues being addressed by the charity.
Business Development	Salaries and direct expenditure of staff engaged with developing strategic opportunities and growth of the charity.
Governance Costs	Costs associated with the governance arrangements of the Charity. These costs are associated with the constitutional and statutory requirements and include any costs associated with the strategic management of the charities activities.

Notes to the Financial Statements

For the Year Ended 30th June 2022

Note 6 (Expenditure)/Income for the Year

This is stated after charging:

	2022 (£)	2021 (£)
Independent Examiner Fees	2,652	2,500
Total		

Note 7 Staff Costs

	2022 (£)	2021 (£)
Salaries	80,529	81,900
Social Security Costs	3,262	2,244
Pension Costs	1,724	1,982
Recruitment Costs	1,385	295
Total	86,900	86,421

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Average Head Count in the Year 3.25

	2022	2021	
	Raising Funds	43%	50%
	Advocacy and Awareness	17%	16%
	Business Development	16%	15%
	Support Costs	4%	3%
	Project Support	12%	11%
	Governance Costs	8%	5%

The key management personnel of the charity comprise the Board of Trustees and the Director. The total employee benefits of the key management personnel of the charity during the year was £32,523 (2021 - £32,486)

Notes to the Financial Statements

For the Year Ended 30th June 2022

Note 8 Grants Analysed by Project and Location

Project	Location	Unrestricted (£)	Restricted (£)	Grant Paid (£)
Strengthening Provision and Quality of Primary Healthcare	Bajura	29,990	-	29,990
Tackling Malnutrition through Improving Nutritional Practices 2019 - 2021	Bajura	-	11,959	11,959
Start Strong 2022-2025 Project	Bajura	-	33,200	33,200
Total		29,990	45,159	75,149

Notes to the Financial Statements

For the Year Ended 30th June 2022

Note 9 Debtors and Prepayments

	2022 (£)	2021 (£)
Prepayments and Accrued Income	8,821	26,764
Other Debtors	-	30,384
Total	8,821	57,148

Note 10 Creditors and Accruals

	2022 (£)	2021 (£)
Other Creditors	3,405	40,727
Total	3,405	40,727

Note 11 Analysis of Net Assets Between Funds

Fund balances at 30th June 2022 are represented by:

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)
Cash at bank and in hand	107,808	36,196	144,004
Other net current assets/(liabilities)	5,483	(67)	5,416
Total	113,291	36,129	149,420

Notes to the Financial Statements

For the Year Ended 30th June 2022

Note 12 Details of Restricted Funds Held and Movements During the Year

Fund Name	Fund Purpose	Brought Forward (£)	Income (£)	Expenditure (£)	Transfers (£)	Carried Forward (£)
Austin Bailey Foundation	Strengthening Primary Healthcare	-	1,000	-	-	1,000
A J Gower Charitable Trust	Start Strong 2022 - 2025 Project	1,200	1,200	1,200	-	1,200
Be One Percent	Start Strong 2022 - 2025 Project	-	6,506	-	-	6,506
Birchley St Mary's Third World Group	Start Strong 2022 - 2025 Project	-	350	-	-	350
Eleanor Rathbone Charitable Trust	Start Strong 2022 - 2025 Project	1,000	-	1,000	-	-
FCDO - Start Strong	Start Strong 2022 - 2025 Project	-	13,583	13,399	-	184
Grace Trust	Start Strong 2022 - 2025 Project	2,500	-	2,500	-	-
Hasluck Charitable Trust	Start Strong 2022 - 2025 Project	1,000	-	1,000	-	-
Henhurst Charitable Trust	Start Strong 2022 - 2025 Project	1,000	500	1,307	-	193
James Tudor Charitable Trust	Start Strong 2022 - 2025 Project	4,931	-	4,931	-	-
Mageni Trust	Start Strong 2022 - 2025 Project	-	750	-	-	750
Mosse Charitable Trust	Start Strong 2022 - 2025 Project	2,000	-	2,000	-	-
Pat Newman Trust	Start Strong 2022 - 2025 Project	1,500	-	1,500	-	-

Notes to the Financial Statements

For the Year Ended 30th June 2022

Note 12 Details of Restricted Funds Held and Movements During the Year (continued)

Souter Charitable Trust	Start Strong 2022 - 2025 Project	-	3,000	-	-	3,000
The Bryan Guinness Charitable Trust	Start Strong 2022 - 2025 Project	-	5,000	-	-	5,000
The FR O'Mahoney Memorial Trust	Start Strong 2022 - 2025 Project	-	500	-	-	500
The Haremead Trust	Start Strong 2022 - 2025 Project	-	5,000	-	-	5,000
The Kiln Family Trust	Start Strong 2022 - 2025 Project	-	500	-	-	500
The Tula Charitable Trust	Start Strong 2022 - 2025 Project	-	2,000	-	-	2,000
Van Neste Foundation	Start Strong 2022 - 2025 Project	-	5,000	-	-	5,000
Vardy Charitable Foundation	Start Strong 2022 - 2025 Project	5,000	-	5,000	-	-
W F Southall	Start Strong 2022 - 2025 Project	-	3,000	-	-	3,000
Waterloo Foundation	Tackling Malnutrition through Improving Nutritional Practices	13,334	-	13,334	-	-
Brigstow Institute	Ideas Exchange Workshop	1,945	-	-	-	1,945
Bristol to Base Camp 2022	Bristol to Base Camp Event	5,204	2,220	7,500	76	0
Total Restricted Funds and Movements	Total Restricted Funds and Movements	40,614	50,109	54,670	76	36,129

Description of Restricted Funds

PHASE Worldwide recognise donations, gifts, and grants, which have set conditions of use as restricted funds. In the year ending June 30th 2022, PHASE Worldwide received, spent, and carried forward restricted donations, gifts, and grants related to the following areas of charitable activities: healthcare, education, livelihoods, and organisational development.

Notes to the Financial Statements

For the Year Ended 30th June 2022

Note 13 Details of Designated Funds

The income of the charity includes the following designated funds which have been set aside out of unrestricted funds by the Board of Trustees for future charitable expenditure.

Designated Funds	Balance at 1st July 2021 (£)	New Designations (£)	Utilised/ Released (£)	Balance at 30th June 2022 (£)
Start Strong Project 2022 - 2025, Far West Nepal	103,296	-	29,990	73,306

Description of Designated Funds

Income generated from PHASE Worldwide's Start Strong Appeal, which ran from March 26th 2021 to June 25th 2021, to be used in a future specific geography and project. The appeal raised a total of £137,467, with £103,296 being earmarked as Designated Fund by the Board of Trustees in June 2021. Of this, £29,990 has been spent in YE 2022, with PHASE Worldwide holding £73,306 for the Start Strong Project.

Notes to the Financial Statements

For the Year Ended 30th June 2022

Note 14 Transactions with Trustees and Related Parties

The charity has no transactions with related parties other than Trustee expenses.

Trustees Remuneration and Benefits

None of the Trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. (2021 - £ nil).

Trustee Expenses

The charity has paid Trustees expenses for fulfilling their duties.

Type of Expenses

Reimbursed	2022 (£)	2021 (£)
Travel	-	-
Total	-	-
Number of Trustees reimbursed for expenses or who had expenses paid by the charity.	-	-



For more information about PHASE Worldwide and their work in Nepal, visit www.phaseworldwide.org

Contact Us: info@phaseworldwide.org | Reginal Arthur House, 2-8 Percy Street, Rotherham, S65 1ED | Registered Charity Number: 1112734



Registered with
**FUNDRAISING
REGULATOR**

Accounts



**ANNUAL REPORT
AND ACCOUNTS**

1st July 2020 – 30th June 2021



INTRODUCTION FROM CHAIR OF TRUSTEES

Dear Supporter,

This year has been one of the most exciting for PHASE Worldwide. We successfully delivered our largest campaign to date in our first ever UK Aid Match Appeal.

The Start Strong campaign proved that despite the challenges and uncertainty surrounding the current Covid-19 pandemic, public support for our work is stronger than ever. As a result, we were able to significantly expand our supporter base, making 2020-2021 our highest ever year of income.

Throughout the difficult time brought about by the pandemic, PHASE Worldwide, together with our partner PHASE Nepal, continued to provide vital support to isolated and rural communities who might otherwise have been left behind.

Over the 12-month period, 27,628 patients accessed PHASE Worldwide supported health posts - 4,520 of which were children under the age of five.

This year, two of our ongoing projects in Gorkha and Mugu were completed. Having reflected on the impact made in these regions over the past several years, we were delighted to see how our work has provided thousands of vulnerable people with opportunities for a future outside of poverty. Our project in Gorkha directly supported 1,230 families and benefitted over 6,000 people, whilst the project in Mugu surpassed its target of 800 and was able to provide agricultural and nutritional support to 1,024 individuals. Although these projects have now come to an end, we are confident that their impact will continue to make a lasting difference for many years to come.

Just one example of this impact is highlighted in Lalkala's story which you will read later in this report. Support provided by PHASE has given her hope, confidence, and skills to produce nutritious food for her family long into the future.

There is still much work to be done, but the wonderful achievements made over this past year will drive us forward in our next exciting chapter. Without your support this work would not have been possible.

On behalf of the Board of Trustees, may I take this opportunity to thank you.

Kind regards,

Nick Cragg



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PHASE WORLDWIDE

Since 2005, we have worked to create opportunities in some of the most remote communities in the world. By supporting health, education and livelihoods, we change lives and make a lasting difference.

OUR VISION

PHASE Worldwide believes that everyone, everywhere, even those in the most remote places in the world, should have access to primary healthcare, basic education, and livelihood opportunities.

OUR MISSION

PHASE Worldwide empowers isolated communities in Nepal through integrated and sustainable programmes in health, education, and livelihoods.

OUR VALUES

As a charity, we have a core set of values that are embedded in all our work both in the UK and overseas. Our five core values are based on being personal, transparent, sustainable, progressive, and empowering in all that we do.

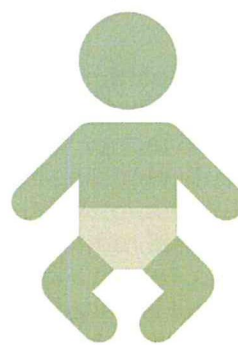
APPROACH TO DEVELOPMENT



We support projects in the most remote and rural communities in Nepal. In these areas, poor health, low levels of education and few livelihood opportunities trap people in a cycle of poverty. This cycle prevents people from taking control of their lives. Through our partner PHASE Nepal, we support integrated and sustainable health, education, and livelihood projects. We enable people to access knowledge, skills, services, whilst at the same time, strengthening local government provision.

All of our work, both overseas and in the UK, is based on empowerment. We believe that all aspects of our work should make people stronger and more confident. This applies to people involved in the projects we support, staff working for PHASE Worldwide and PHASE Nepal, and our supporters who help us work towards our vision.

Sustainability is a key part of our work which is facilitated by the involvement of local communities at all stages of programme development. Our commitment is to strengthen and expand existing government services. We aim to make a lasting difference but not to stay and replace government services.



4,520

CHILDREN
UNDER FIVE
ATTENDED
PHASE HEALTH POSTS

“ Thanks to PHASE, I know feel strong and can support my family all year round! ”

In 2021

27,628

PATIENTS USED PHASE
SUPPORTED HEALTH POSTS



HEALTH



Providing access to primary healthcare is at the heart of our work in Nepal. The remote and mountainous areas offer many challenges for the delivery of primary healthcare due to the harsh and unpredictable climate and lack of road access. This makes the delivery of medical supplies and the movement of staff difficult, resulting in health posts that are under-equipped and under-staffed. According to the recent Multidimensional Poverty Index Report, published by the Government of Nepal, between 2014-2019 Nepal reduced multidimensional poverty from 30.1% to 17.4%, however there is still cause for concern. Due to a lack of primary healthcare provision and secure food supply, communities living in rural and isolated areas of the country are experiencing high mortality rates, specifically amongst women and children.

In order to reduce levels of malnutrition and improve healthcare provision in these regions, PHASE place two Auxiliary Nurse Midwives (ANMs) at village health posts, who over time become valued members of the community. These ANMs work alongside and supplement the skills of the local government health worker and are experienced in antenatal care, child health and nutrition. The ANMs also conduct an outreach programme with street dramas, nutrition workshops and door-to-door visits, whilst also attending training in Kathmandu to ensure best practice and disseminate learnings to the government health worker on their return.

One of PHASE's core values is sustainability. We want the work we do in these communities to last long into the future. To do this, we ensure that our work is focused around capacity building and developing resistance, so that these communities are able to continue implementing the changes we've made after our withdrawal. We aim to make a difference, but not to stay. This year, PHASE handed back the Kashigaun and Keraunja health posts to the government of Nepal. The training, equipment and knowledge gained during our support of these health posts will enable the community to continue benefitting from improved healthcare provision, long after PHASE's departure. Nevertheless, people across Nepal are still suffering needlessly from preventable diseases and too many women and children are dying prematurely, which is why improving healthcare will continue to form the foundation of our work for many years to come.

EDUCATION



Education is the second component of PHASE Worldwide's integrated approach. In many areas of Nepal, there has been no effective education service for many years. Teacher training is limited, particularly in rural regions, and some of the areas have no trained teachers at all. Our data shows on average that primary school completion rates are under 30% for males and 20% for females. In one of PHASE's project areas, less than 50% of girls remained in school past the age of 12, with the majority choosing to marry and start a family instead. Education is one of the most important factors in eradicating poverty and we believe that regardless of their location, gender, age, income, social status or disability, every child should have access to a good quality education.

As a result, PHASE delivers teacher training to improve the quality of teaching by encouraging creativity and critical thinking in the classroom. This works towards a complete and sustainable transformation of schools and communities. Teachers are able to create nurturing, child-friendly learning environments, in stark contrast to the current focus on repetition. PHASE runs cycles of training followed by intensive support for participating teachers.

Access to education for women and girls in Nepal is particularly important, as they are currently under-represented in the Nepali education system. This is why we support a girls' empowerment programme, which increases confidence and leadership skills alongside formal education. Ultimately, we hope that our work can encourage a change in the social norms that limits the role of women in Nepalese communities, for a more positive and inclusive future of women and girls in Nepal. During a recent project in Gorkha, more than 80% of the girls who took part in PHASE's empowerment programme said they felt more confident in front of others both at school and at home.



LIVELIHOODS

The final component of PHASE Worldwide's integrated approach is livelihoods. Many families in remote regions of Nepal depend entirely on agriculture for their livelihoods, yet a challenging climate, lack of awareness of modern farming practices and access to training and materials results in high levels of malnutrition across Nepal. In one of PHASE's project areas, 100% of farmers were involved in poultry, but only 0.5% produced enough to both eat and sell. Having the ability to grow good yields of nutritious food enables farmers to feed their families well and increase economic independence by selling to others. As a result, our livelihoods work combines with our healthcare and education work to increase the availability of nutritious food, reduce malnutrition, particularly in children, and create economic stability for farmers all year round.

In order to address the causes of malnutrition, it is crucial that communities improve their knowledge and awareness of childhood nutrition and how to produce and prepare healthy food. To achieve this, PHASE place an experienced Junior Technical Agricultural (JTA) Advisor in each village, supported by a locally recruited Social Mobiliser. JTAs provide intensive support, including agricultural training sessions and nutrition awareness training to engage community-based groups. Our livelihoods programmes have a particular emphasis on training female farmers, which enables them to have an increased role in household decision making and improve quality of life for their families.

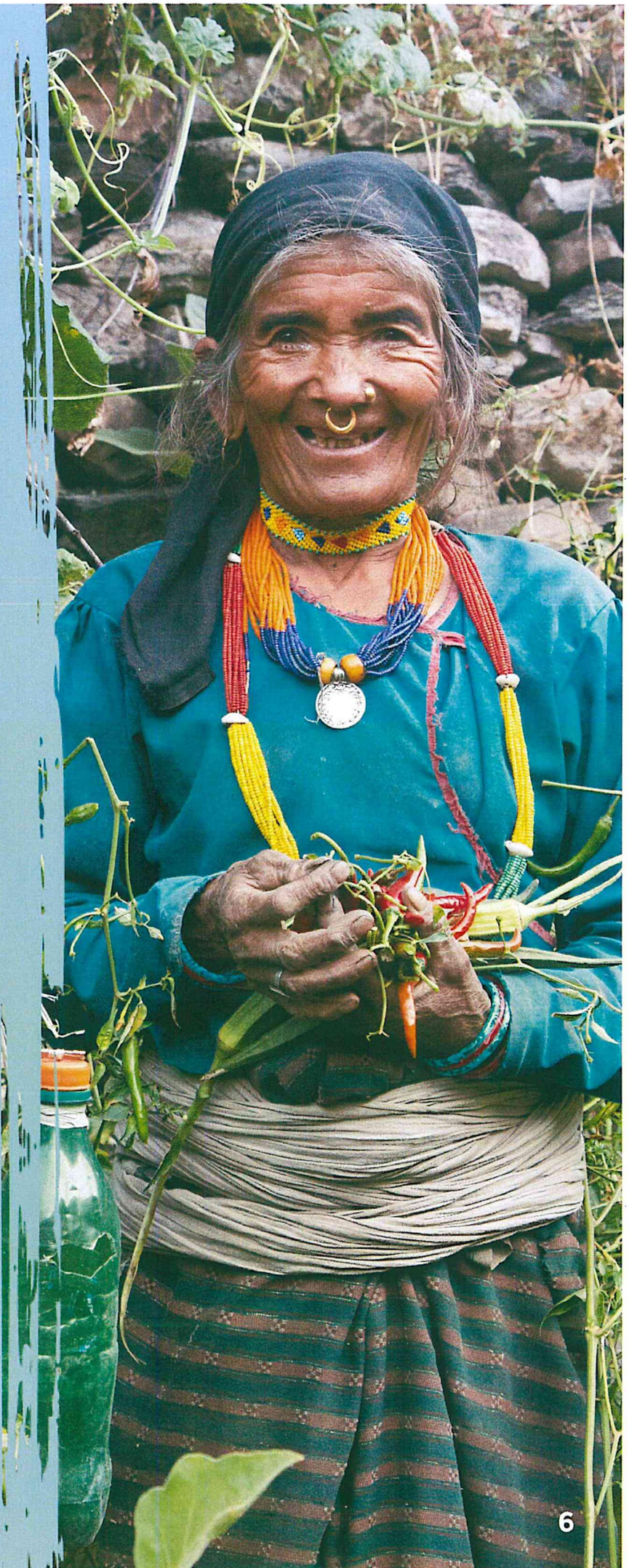
Farming is the main livelihood activity for 66% of people in Nepal and is crucial for remote rural communities. As a result, PHASE run activities such as kitchen garden management, poultry rearing, cash-crop farming, and fruit tree cultivation. Environmental management such as fodder tree plantation, irrigation training and water source protection reduces disaster risk to livelihoods and by building local capacity, these activities will increase yields and diversify crops, nutritional profiles and protecting natural resources. This vital component of work builds resilience, creates income for families, and reduces levels of malnutrition.

STRUCTURE AND PARTNERSHIPS

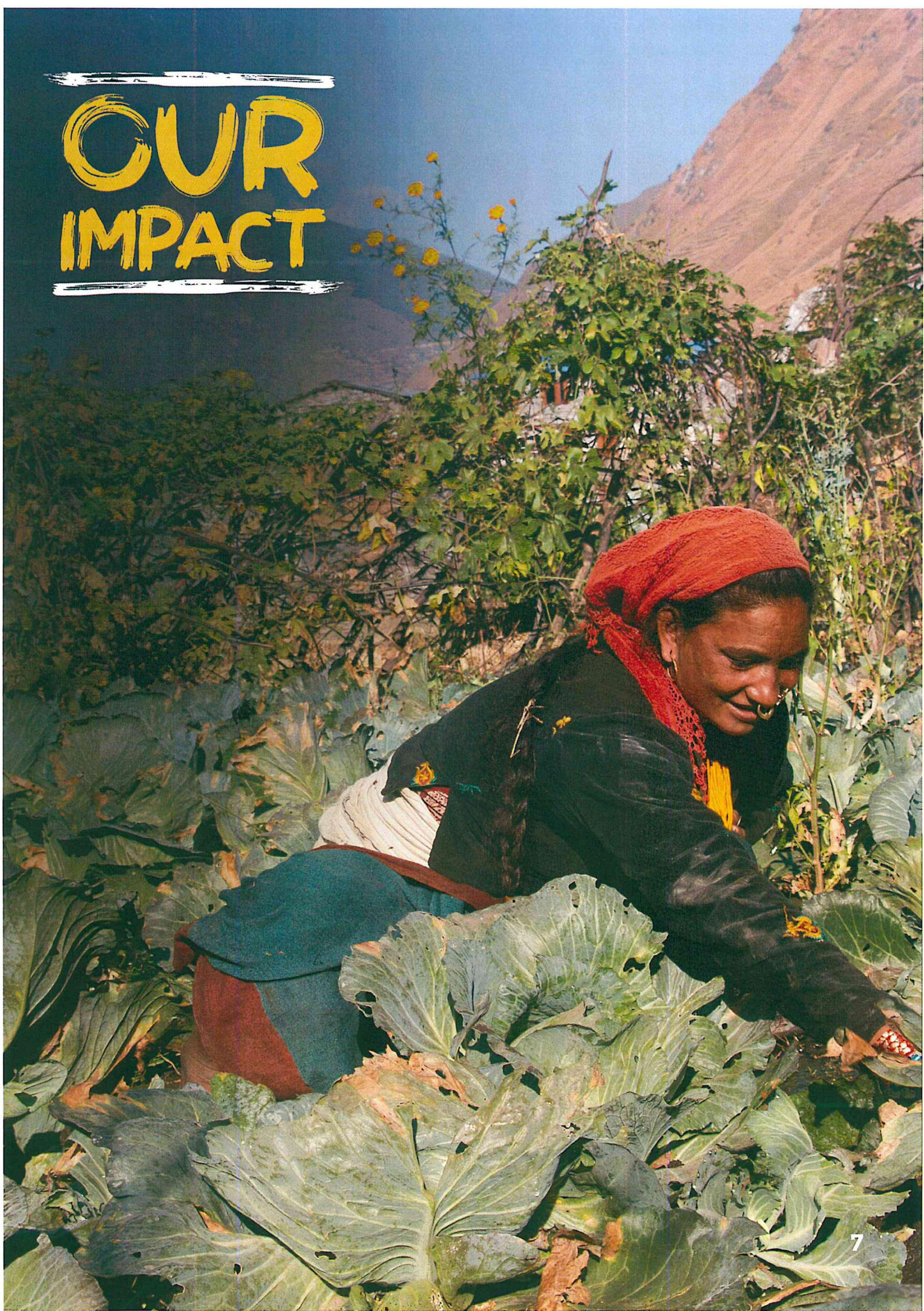
PHASE Worldwide (Registered Charity Number: 1112734) was established in 2005. The charity is registered at and operates from PHASE Worldwide, Brunswick Court, Brunswick Square, Bristol, BS2 8PE. PHASE Worldwide delivers its charitable objectives through NGO partner PHASE Nepal.

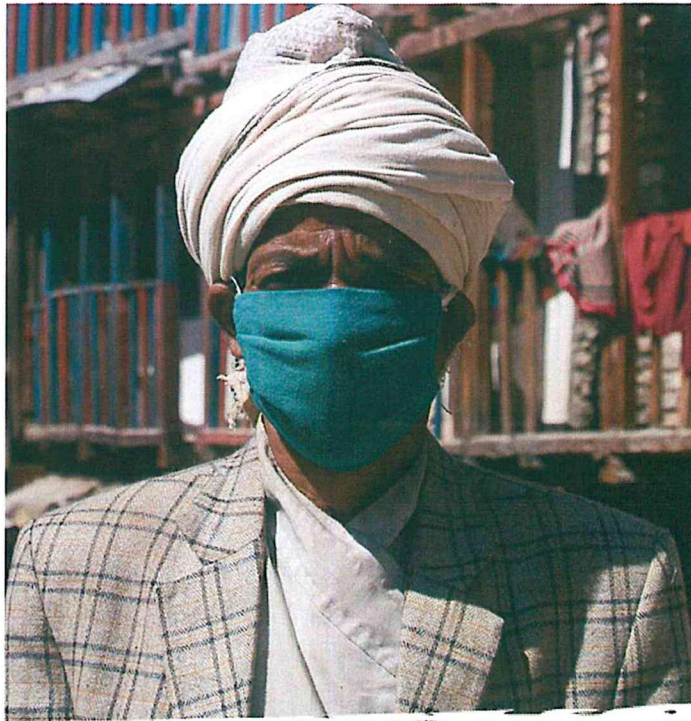
PHASE Nepal was established in 2006 with the support of PHASE Worldwide. PHASE Nepal is registered under the organisational registration Act 2034 of Nepal with the District Administration Office (Registration Number: 531/062/063) and is affiliated with the Social Welfare Council under section 13 of the Social Welfare Act 1992 (SWC No. 19336). PHASE Worldwide also co-operates with PHASE Austria. PHASE Austria is an Austrian non-profit association (eingetragener gemeinnütziger Verein), Central Associations Register no. 161877083.

PHASE Worldwide is a member of the South West International Development Network (SWIDN), British Overseas NGOs for Development (Bond), and the Britain Nepal Chamber of Commerce.



OUR IMPACT





RAPID RESPONSE TO THE COVID-19 PANDEMIC

In October 2020, PHASE Worldwide secured funding from UK Aid Direct and the Foreign, Commonwealth and Development Office (FCDO) to expand our support to vulnerable communities during the Covid-19 pandemic. The aim of the response was to maintain essential health services and deliver health education activities in the Mugu, Bajura and Humla districts of Nepal. Over a period of six months, PHASE staff provided comprehensive healthcare support and conducted awareness and prevention activities in order to inhibit the spread of the virus both then, and in the possible event of a future outbreak.

In Nepal, by the beginning of 2021, approximately 280,000 people had contracted the virus, with 1,975 sadly losing their lives. With the increase in pressure on health services across the country, it was vital that PHASE continued to support health posts across the three districts and staff worked tirelessly to reduce the burden on health facilities. During the first few months of the response, PHASE assisted in the training of 221 traditional healers and 85 Female community Health Volunteers (FCHVs), providing them with the skills and resources to meet the needs of all patients, not only those suffering from Covid-19. Throughout the first three-months, 17,896 people received care from their local health post. These activities were crucial for ensuring that no one was left behind.

PHASE took a number of steps to disseminate knowledge of the dangers of the virus, and how people could go about their daily lives without posing a risk to themselves and their communities. During the six-month response, PHASE aired 525 radio broadcasts reaching 60,000 vulnerable individuals, raising awareness of how to reduce transmission rates and remain safe. This was an integral process throughout the response, as a reduced spread of the virus ultimately resulted in less of a demand on public health services. During our Rapid Response, 516 Covid-19 Awareness Workshops were conducted in the community, and those in attendance received masks, WASH products and hygiene kits. In total, 33,995 masks were distributed across the districts of Mugu, Bajura and Humla.

As PHASE's Rapid Response came to an end, a devastating second wave of Covid-19 spread through Nepal and a lack of tests and vaccines caused cases and mortality rates to rise sharply. However, health workers and communities in the Far West were now far more prepared for this increase in cases than they were previously, and the prevention work put in place during the response will continue to support vulnerable individuals. During our response, 5,410 Hygiene Kits were distributed amongst vulnerable households and 5,203 sets of PPE items were provided, provisions which helped to mitigate the worst effects of the second outbreak and prevented the health infrastructure in the area from becoming overwhelmed.

Although the fight against Covid-19 in Nepal is ongoing, cases have begun to reduce and the remote communities in the Far West are now far better prepared to cope with the impact of the virus in the event of another outbreak. We are confident that the prevention methods and awareness activities implemented during our Covid-19 Rapid Response will reduce the pressure on health systems and keep community members safe until vaccination rates increase.

5,410

HYGIENE KITS
DISTRIBUTED

5,203

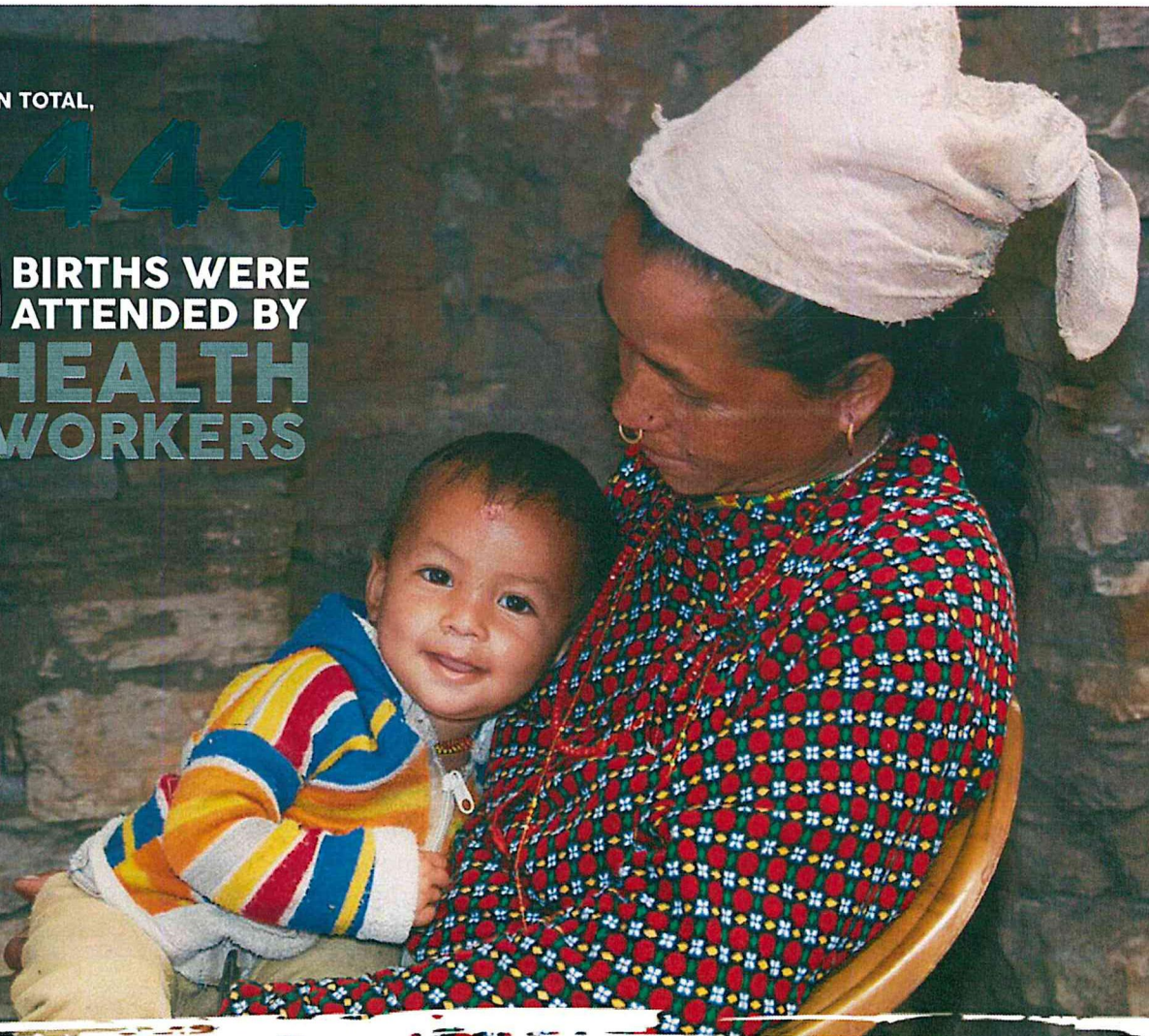
SETS OF
PPE



IN TOTAL,

444

**BIRTHS WERE
ATTENDED BY
HEALTH
WORKERS**



AND

823

**PATIENTS
ACCESSED**

ANC

SERVICES



STRENGTHENING HEALTH SYSTEMS



-  Number of patients
-  Children under 5
-  Emergency patients
-  Number of family planning appointments
-  Births attended

Between 2020-2021, PHASE Worldwide supported seven health posts in Bajura, Humla and Gorkha. Auxiliary Nurse Midwives and Health Supervisors ensured that primary, maternal, and child healthcare needs were met as well as providing emergency care. Staff provided training to improve the capacity of government health workers and Female Community Health Volunteers (FCHVs). A total number of **27,628** patients accessed PHASE Worldwide supported health posts, of which **4,520** were children under the age of five.

HUMLA

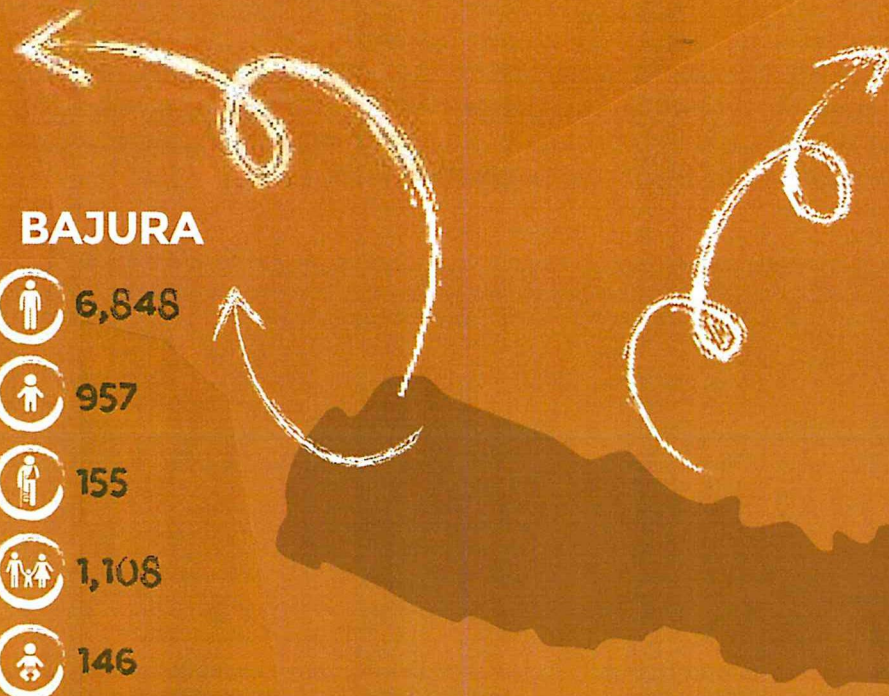
-  8,772
-  1,527
-  262
-  940
-  172

BAJURA

-  6,848
-  957
-  155
-  1,108
-  146

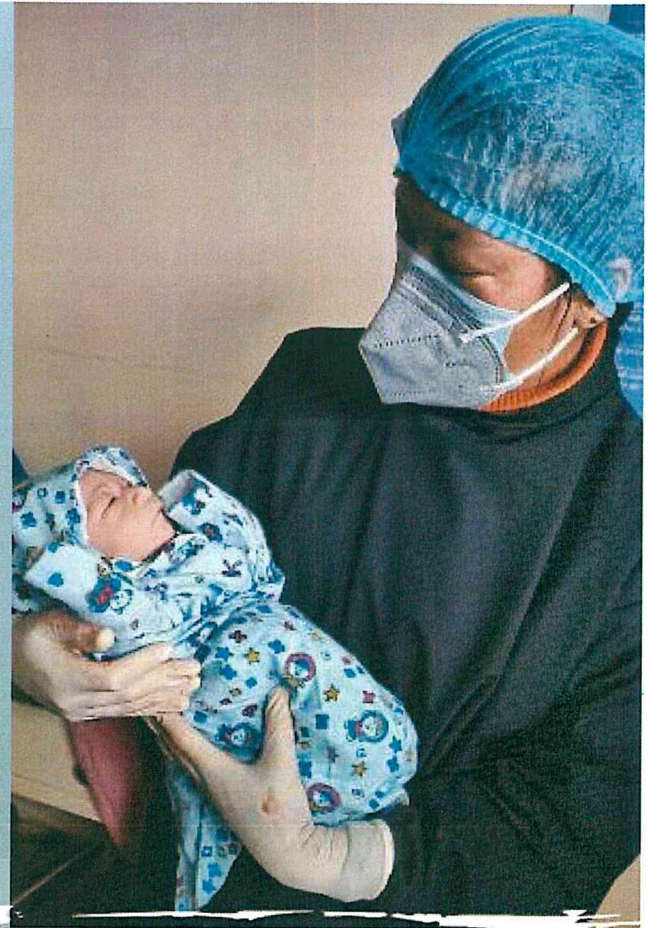
GORKHA

-  12,008
-  2,036
-  163
-  1,631
-  126



REBUILDING COMMUNITIES 2016-2021 GORKHA

With the support of The National Lottery Community Fund's 'Rebuilding Communities in Nepal Grant', in 2016, PHASE Worldwide and PHASE Nepal implemented a five-year integrated community development project in two remote villages, Kashiguan and Keraunja of Gorkha, Nepal. Both communities were devastated by the 2015 earthquake, leaving many vulnerable people with little hope for the future and limited opportunities for a fair start. Situated a three day walk away from the nearest road, both villages received no support from either the government of Nepal, or the wider non-Governmental organisation (NGO) sector.



PHASE Nepal has over a decade of experience in sustainable community development in hard-to-reach areas, and as a result, the Rebuilding Communities Project was successfully able to implement intensive activities in health, livelihoods, education and reconstruction. The intended aim was to practically rebuild the community and support them in "rising from the rubble and into a sustainable livelihood." Towards the end of the fourth year, the Covid-19 pandemic hit Nepal and significantly impacted the project, meaning activities had to be adjusted to ensure the safety of both community members and project staff. Despite these challenges, staff continued to work tirelessly within the community and as a result, the project directly supported 1,230 of the most vulnerable families and benefitted over 6,000 people.

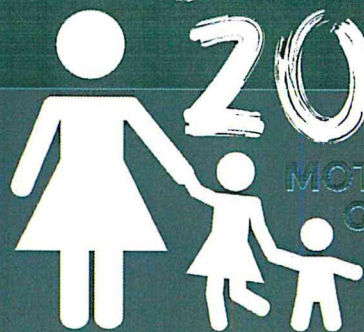
The project supported the strengthening of government health post services by guaranteeing good quality care as well as handling any health emergencies. Over the project period, more than 39,860 cases were handled by the project supported health staff. In addition, the team worked to improve antenatal care services and increase the number of institutional deliveries. Over the past five years, there were 296 safe deliveries which were conducted by the project staff. The project team has been "the agent of change" in spreading knowledge on child immunisation and physically supporting government initiatives of child immunisation. During the project period of a total of 2,515 children under five were vaccinated by the project supported staff.



208 MOTHERS GROUP MEETINGS REACHING OVER

2000

MOTHERS GROUP MEMBERS



Another crucial element of our Rebuilding Communities Project was Girl's Empowerment. Before the project began, less than 50% of girls would stay in school past the age of 12, with many choosing to drop out to marry and start a family. Our Girl's Empowerment Programme involved training young girls, boys and schoolteachers about progressive thinking and teaching methods which would enable girls to feel more confident and empowered both in school and at home. As a result, more than 80% of the girls said they felt more confident in front of others after taking part in the programme.

The third key element of the project was to establish sustainable livelihoods. The community members whose only livelihood was subsistence farming, had to cope with complete loss of properties after the earthquakes, facing further risk of being pushed into poverty. While people were rebuilding their houses, the project worked to rebuild their livelihoods. The project has successfully engaged and trained local farmers in modern farming techniques, using improved seeds and effective use of plastic green houses in farming seasonal and off-seasonal vegetables. This has not only improved diet diversity and nutrition, but also provided opportunities to make additional income. Ultimately, the project has been successful in establishing a new norm of local sustainable living through improved farm initiatives.

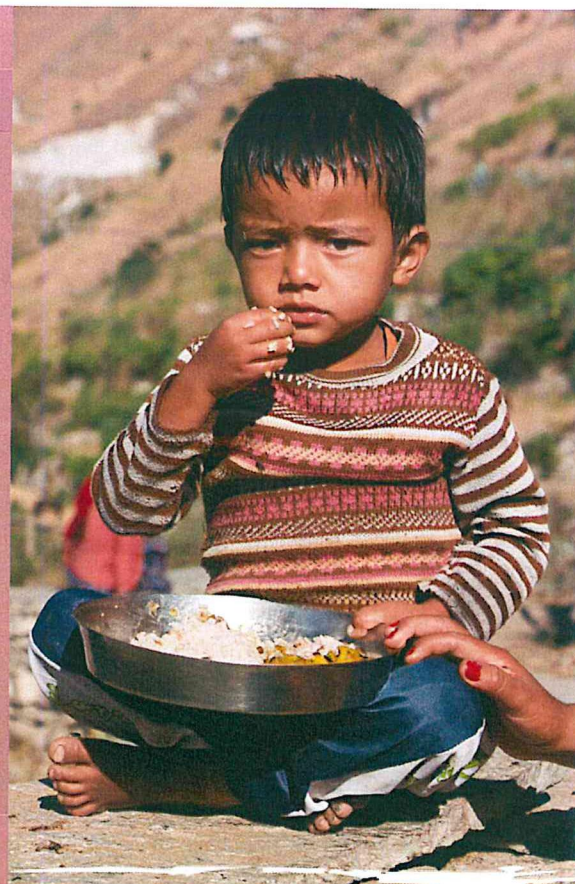
The final element of the project was the reconstruction of the local community. PHASE Nepal led and collaborated on reconstruction of public infrastructure and private houses in both Kashiguan and Keraunja. Six years later, all community infrastructure and private housing has now been rebuilt. Bridges were constructed at different points across the river which enabled children to pass safely and improved accessibility and attendance levels at school. In addition, gender friendly toilets were constructed at all three schools, an activity which proved instrumental in retaining female students. PHASE Nepal rebuilt two modern health post buildings and provided updated equipment for maternity services, activities which were vital to improving the standard of healthcare in the region.

Livelihoods have drastically improved across Gorkha as a result of this project, with the message of 'leaving no-one behind' implemented into all aspects of our work; ensuring that the inclusion of the most disadvantaged groups was a central theme. The project has been successful in establishing sustainable livelihoods through improving access to quality education and healthcare, restoring public infrastructure and increasing food security. Although the project has now come to an end, its impact will make a lasting difference to the communities in Gorkha for many years to come.



ADDRESSING CAUSES OF MALNUTRITION 2018-2021 MUGU

Since 2018, PHASE has been delivering a Foreign, Commonwealth and Development Office (FCDO) funded project in Mugu that has been committed to addressing causes of malnutrition in the region. At the end of June 2021, this project came to an end and despite the challenges experienced during the final few months as a result of the Covid-19 pandemic, we are delighted to see the positive impact our work has had in the region. At the outset of the project, the aim was to provide direct support to 800 individuals in the Mugu district, however PHASE was able to surpass this target and provide agricultural and nutritional support to 1,024 people.



In order to address the causes of malnutrition in Mugu, it was crucial that communities improved their knowledge and awareness of childhood nutrition and how to produce and prepare healthy food. To achieve this, PHASE provided nutrition training, mother's group meetings and community health education events to demonstrate how to prepare super flour, whilst sharing information about the importance of a well-balanced and diverse diet. Before the project began, only **41%** of women were preparing super flour for their children, but now, **95%** of mothers are aware of its benefits and use the nutritional mix of roasted cereals, beans and hot milk as a weaning food for their babies. These crucial activities have also resulted in a significant increase in the percentage of new mothers exclusively breastfeeding for six months, with figures rising from **80% to 94%**.

In total, **3,424** women attended nutrition workshops, where they were able to improve their skills and knowledge and importantly, their confidence in how to provide their children with a healthy and strong start in life. Community-wide behaviour and attitude changes will provide more equal opportunities for women in decision making and leadership roles within health and agriculture. This will ultimately increase opportunities for their children and improve their quality of life.



PERCENTAGE OF
NEW MOTHERS
EXCLUSIVELY
BREASTFEEDING
FOR SIX MONTHS



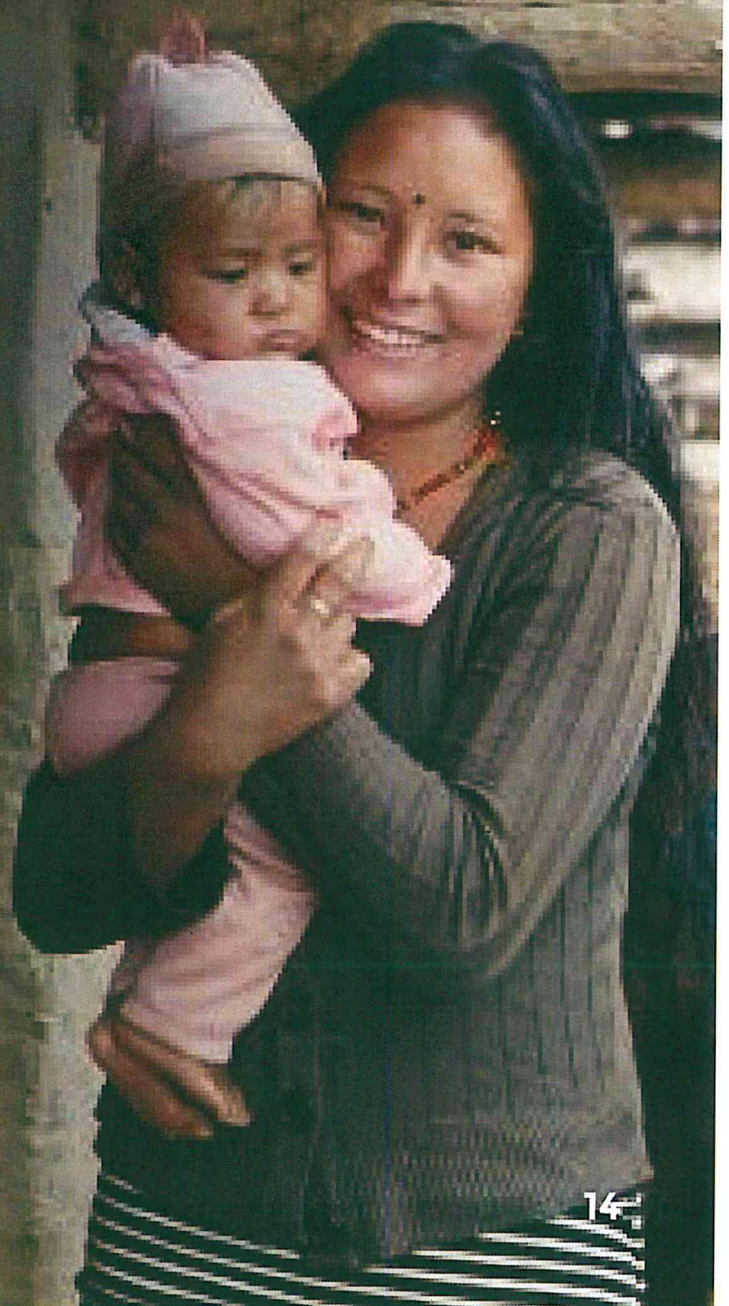
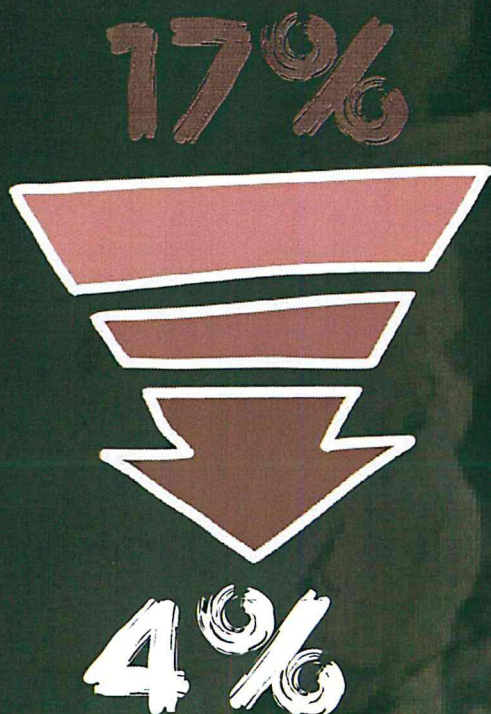
80% → 94%

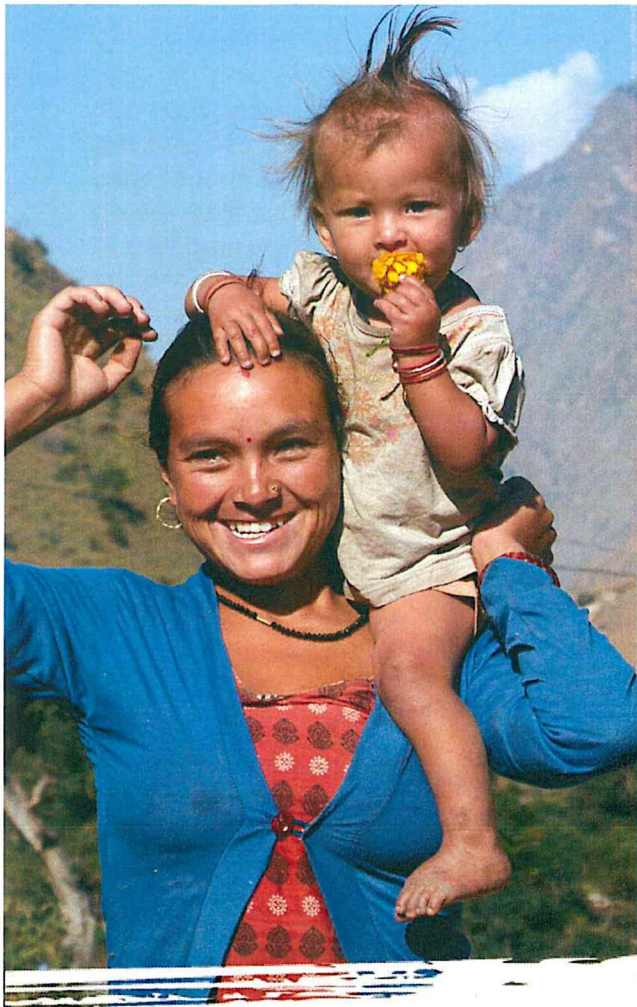
“Because I didn't have enough nutritious food, my first delivery was premature and underweight. This time, I have enough vegetables and I know my second baby will be healthy.”

The project also provided agricultural and kitchen garden training for 1,024 farmers, with 180 people receiving additional materials and tools for mushroom cultivation. It was crucial that the farmers involved in the project saw the benefits of these modern techniques and were encouraged to continue investing in these new practices after the project finished. To ensure that they would be able to continue successful long-term agricultural production, 150 farmers were supported in replacing their polytunnels and were also provided with additional garden water pipes. Before the project began, only **9%** of farmers used polytunnels for vegetable production, which often meant that the harsh and unpredictable climate made it difficult to produce enough food to last the year. Now, **57%** of farmers in the project area use polytunnels to grow nutritious vegetables, providing vulnerable families with a sustainable source of healthy food, all year round.

As a result of this project, the number of children who were identified with Global Acute Malnutrition fell from **71%** to **60%**. The families living in the remote, rural and hard to reach communities in Mugu will now have lasting skills and resources to produce more nutritious food, more diverse crops and have an increased family income from produce sales. Now, there is a greater awareness and improved knowledge of childhood nutrition which will have a long-term and sustainable impact in this area for many years to come.

**THE NUMBER
OF CHILDREN
WHO WERE IDENTIFIED
WITH GLOBAL
ACUTE MALNUTRITION
FELL FROM**





THE

Matching your donations with



UKaid

START STRONG

UK AID MATCH APPEAL

From the 26th of March to the 25th of June, PHASE Worldwide ran our biggest campaign to date. The Start Strong Appeal was raising money to support 1,000 women and their children in the Far West of Nepal and as a result, we raised an incredible £294,387, including £132,467 of match funding from the UK Government.

The Start Strong Appeal will fund a three-year project, beginning next year, which will improve maternal healthcare and increase the availability of high value foods. Through improving access to maternal healthcare and providing agricultural training for mothers, we will aim to ensure that children in the Far West of Nepal are given a strong start to life.

UK Aid Match enables charities, the British public and the UK government to work together to change the lives of some of the world's poorest and most vulnerable people. For every £1 donated to a UK Aid Match appeal, the UK government also contributes £1 of UK aid. Over the last six years, 64 organisations from across the UK have run UK Aid Match projects in 38 countries, helping around 25 million people.

This year, we ran our first ever UK Aid Match Appeal and our largest campaign to date. Over the course of three months, we delivered the Start Strong Appeal and working together with communications partners and dedicated supporters, we successfully exceed our fundraising target of £100,000. In total, our campaign was viewed by over 31 million people and attracted 1,371 supporters.

Next year, the Start Strong Project, which will be funded by the UK Aid Match Appeal, will begin in Nepal. This exciting project will work with over 1,000 women and children to ensure vulnerable families in the remote communities of the Far West have access to healthcare and nutritious foods, all year round. The Start Strong Project will focus on three key themes: Maternal Healthcare, Agriculture and Nutrition.

WE RAISED
294,387
INCLUDING 132,467
OF MATCH FUNDING FROM
THE UK GOVERNMENT

APPEAL VIEWED BY
31 MILLION
PEOPLE IN
THREE MONTHS

1,371
SUPPORTERS



LALKALA'S STORY

Lalkala lives in Mugu and is an active member of a PHASE Livelihood farmers group. Speaking with PHASE, she shared how becoming a member of the farmers group had helped her family. "In the past, we would mostly plant grains, but these only supported us for 6-7 months on the year."

She continued, "Recently, I became a member of the farmers group and I'm so happy with my decision. I didn't imagine we would ever produce this many vegetables! I have cabbage, cucumbers and cauliflowers in my garden. For the very first time!"

Lalkala lives with her family of seven and has a daughter who had a complicated delivery. Now, Lalkala is pregnant again, but shared her optimism for the future. "This time, I have enough green vegetables and I have been trying to prepare food for myself, following advice from the ANMs."

Her husband added, "We are glad to have been in the PHASE livelihood farmers group. It has benefitted us a lot. We learnt how to plant seasonal and off-seasonal vegetables and now we have enough food to last an entire year! Thank you PHASE for giving us a happy family."

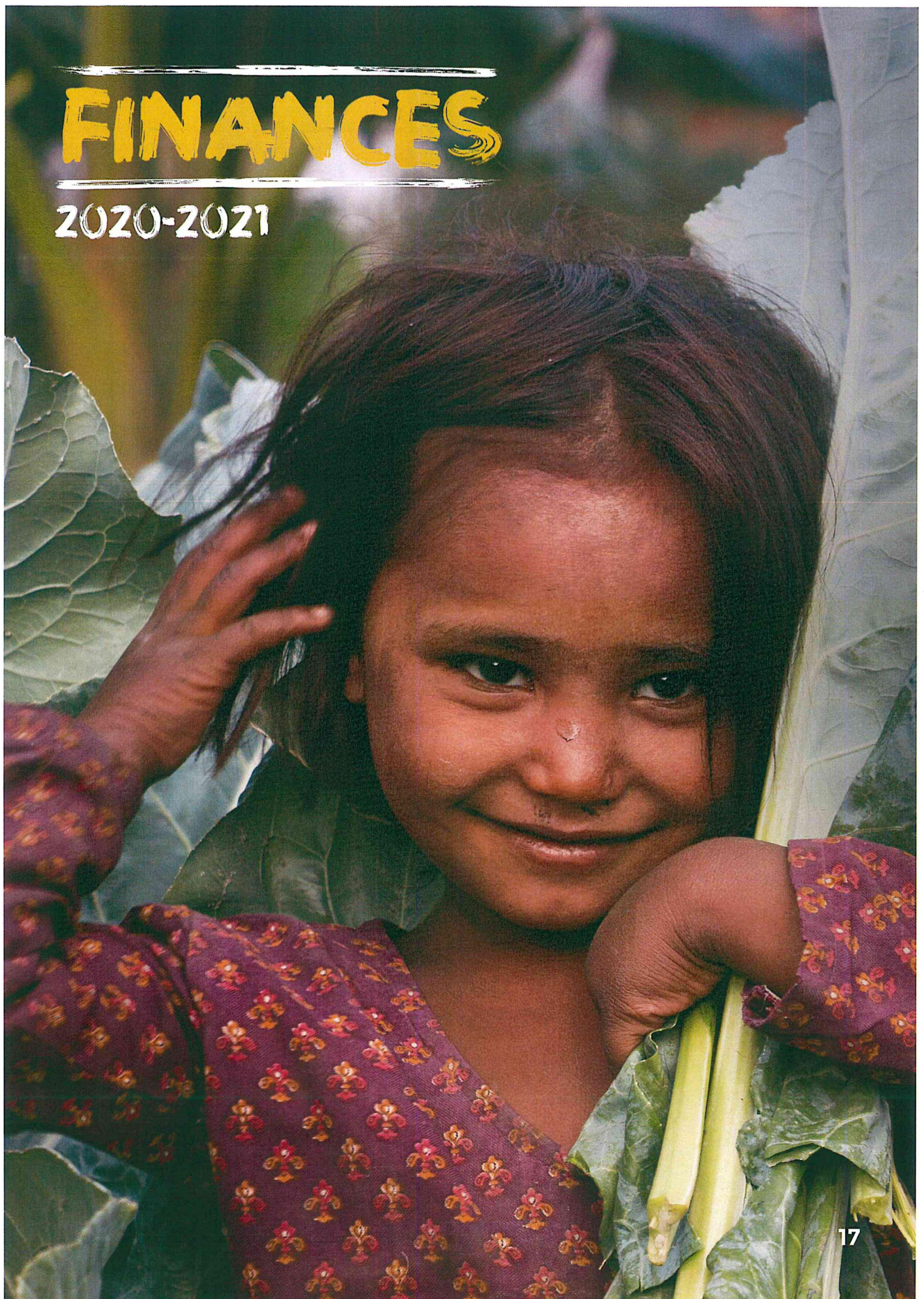


BECAUSE I DIDN'T HAVE ENOUGH NUTRITIOUS FOOD, MY FIRST BABY WAS PREMATURE AND UNDERWEIGHT. THIS TIME, I HAVE PLENTY OF NUTRITIOUS FOOD AND I KNOW MY BABY WILL BE HEALTHY.

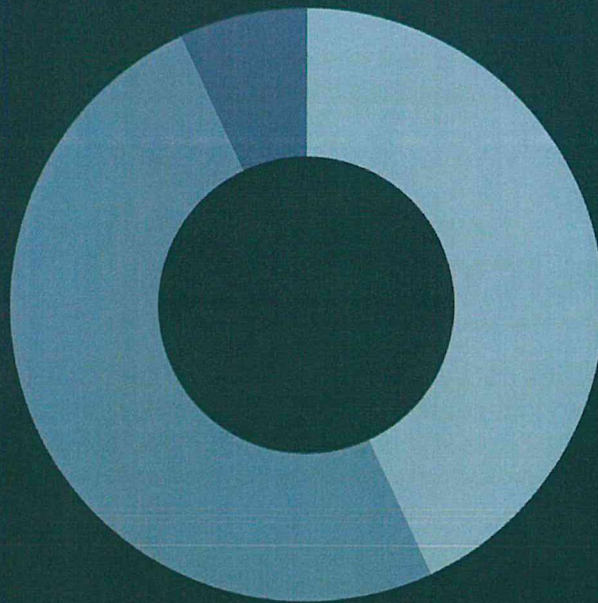


FINANCES

2020-2021

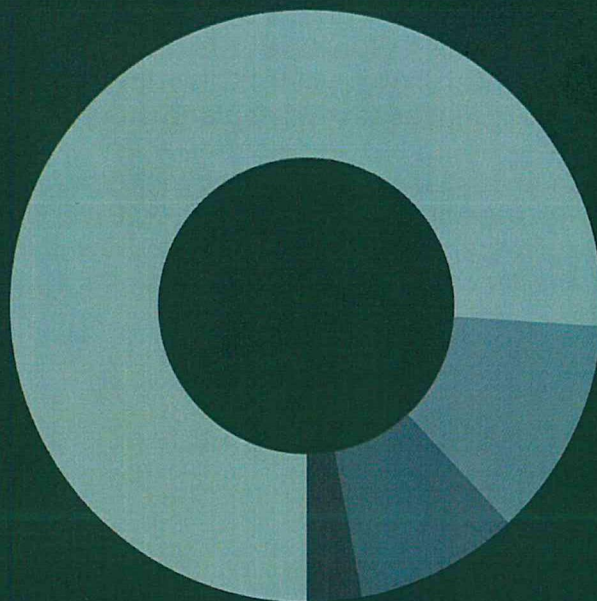


ANALYSIS OF 2020 - 2021 INCOME



- **CONTRACTED GRANTS (50%)**
- **DONATIONS & LEGACIES (43%)**
- **LARGE & SUPPORTER EVENTS (7%)**

ANALYSIS OF 2020 - 2021 EXPENDITURE



- **CHARITABLE SPEND (UK & NEPAL) (76%)**
- **FUNDRAISING COSTS (12%)**
- **SUPPORT COSTS (9%)**
- **GOVERNANCE COSTS (3%)**

FINANCIAL REVIEW

As of June 30th 2020, PHASE Worldwide held £62,570 of cash in hand and closed the year, June 30th 2021, with £187,356 of cash in hand. Income was £525,993, £209,293 unrestricted and £316,700 restricted.

Charitable spend was £294,775, fundraising costs £48,174, support costs £33,149, and governance costs £10,173. PHASE Worldwide increased their reserves by £139,722.

Charitable spend made up 76% of expenditure, 12% on fundraising, 9% on support, and 3% on governance costs of the charity.

RESERVES POLICY

PHASE Worldwide has a reserves policy to mitigate risk and to protect our work from disruption at short notice due to a downturn in income or uninsured losses, while at the same time ensuring that we do not retain income for longer than required. PHASE Worldwide will hold a minimum of three months and a maximum of six months UK operating costs in reserve and this is reviewed on a yearly basis.

Total funds held by the charity as of June 30th 2021 were £203,777 of which £143,910 was restricted or designated and not available for the general purposes of the charity.

PHASE Worldwide has identified the following primary reasons for holding reserves at the appropriate levels to:

- To ensure the continuity of PHASE Worldwide's activities in the event of unexpected setbacks, at a level to six months of unrestricted budget expenditure, which for 2021 – 2022 year is £50,000.

PLANS FOR FUTURE PERIOD

PHASE Worldwide, with its partner PHASE Nepal, will launch its new Start Strong UK Aid Match project from April 2022. This project will utilise restricted and designated funds, secured through PHASE Worldwide's Start Strong Appeal. In Nepal, PHASE Worldwide will continue to support PHASE Nepal with health, education, and livelihoods activities along with additional Covid-19 support work.

PHASE Worldwide will continue to increase activities that generate funds to support our long-term partner PHASE Nepal. In line with organisational strategy, PHASE Worldwide will look to identify and support a new partner outside of Nepal. The Board of Trustees will ensure that available unrestricted funds are restricted to charitable activities, and levels of reserves are in line with PHASE Worldwide's organisational reserves policy.

TRUSTEES' REPORT

The Trustees present their report and the financial statements for PHASE Worldwide for the year ended 30th June 2021. PHASE Worldwide is an international non-governmental, non-political, non-religious organisation established in 2005. It is constituted under a trust deed dated 14 September 2005 and is registered as a charity with the UK Charity Commission, No. 1112734. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) published in July 2014. The financial statements also comply with the Charities Act 2011.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have referred to the guidelines contained in the Charity Commission general guidance on public benefit when reviewing the charity's aims and objectives, and in implementing current, and planning future activities.

PHASE Worldwide has a full set of policies in place to protect people involved with the charity's work in the UK and Nepal. This includes a safeguarding policy, safeguarding code of conduct, whistleblowing policy, and a complaints procedure. During the year 2020-2021, no safeguarding concerns were reported within PHASE Worldwide or by any of its partners.

CHARITY OBJECTIVES

In the year 2020-2021, the Trustees have been able to ensure that the charity continues to fulfil its objectives for the public benefit in the target area. The objectives of the charity as stated in the trust deed are:

- 1) The relief of poverty primarily in Nepal and elsewhere as the Trustees see fit
- 2) The relief of sickness and the preservation and protection of good health primarily in Nepal and elsewhere as the trustees see fit
- 3) To advance the education of communities primarily in Nepal and elsewhere as the Trustees see fit

No individuals or groups in our project areas have been excluded from benefit and the projects have been developed to include the most vulnerable members of society. No private individual has benefitted financially from the work of the charity.

LEGAL AND ADMINISTRATIVE INFORMATION

The charity's operations are managed from PHASE Worldwide's registered office: PHASE Worldwide, Brunswick Court, Brunswick Square, Bristol, BS2 8PE where the charity's records and accounts are maintained.

PATRONS:

Rosie Swale Pope MBE; Brian Blessed OBE Hon D.Litt

AMBASSADOR:

Alex Staniforth

TRUSTEES:

Mr Nicholas George William Cragg BSc. CEng. MICE; Mr Martin Davies OBE, FOID, BA, LLB; Dr Gerda Pohl MRCOG, MRCP; Dr Dilys Noble MB ChB, DCH, Dip Obs & Gynae; Miss Margaret Lally BSc MA; Mr Christos Glavanis BSc FCA; Mr Roger Harrison BSc and MBA; and Lucy Pearson BSc MA.

DIRECTOR:

Tom Edwards BSc

INDEPENDENT EXAMINER:

Burnside Chartered Accountants

REGISTERED CHARITY NUMBER:

1112734

RISK MANAGEMENT

The Trustee board identifies, and reviews risks which the charity is exposed to and ensures that appropriate controls are in place to provide reasonable mitigations to these risks. Risk areas are identified as, but not limited to financial, operational, legal and regulatory, political, environmental, social, strategic and people. The Director and Board of Trustees review these risks on a quarterly basis. The assessment process is managed through an organisational risk register, which assigns management of these risks to Trustees, Working Groups, or Staff and recommends actions to be taken, where necessary, in order to manage their likelihood or impact. Key risks identified and mitigated for in 2020 – 2021 year were 1. Impact of Covid-19 and 2. Reduction in contracted grants from institutions.

TRUSTEE'S RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable laws and regulations.

The laws applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Nick Cragg, Chair of Trustees



Date of Approval

26th November 2021

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF PHASE WORLDWIDE

I report to the trustees on my examination of the accounts of the charity for the year ended 30 June 2020.

Responsibilities and Basis of Report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement


The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act;
or
- 2) the accounts do not accord with those records;
or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Name:

Date: 30/11/21 

Name

Mark Pooley, FCA

Relevant professional body: Institute of Chartered Accountants in England and Wales.

Address: Burnside Chartered Accountants, 61 Queen Square, Bristol, BS1 4JZ

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2021

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)	Total Funds 2020 (£)
Income from:					
Donations and Legacies	4	179,643	46,381	226,024	207,410
Contracted Grants	4	-	265,115	265,115	200,617
Large and Supporter Events	4	29,596	5,204	34,800	55,611
Investments	4	54	-	54	108
Total		209,293	316,700	525,993	463,746
Expenditure on:					
Charitable Spend	5	32,980	271,968	304,948	412,530
Fundraising Costs	5	74,835	6,488	81,323	64,982
Total		107,815	278,456	386,271	477,512
Net (expenditure)/income and net movement in funds		101,478	38,244	139,722	(13,766)
Reconciliation of funds:					
Total funds brought forward		61,685	2,370	64,055	77,821
Total funds carried forward		163,163	40,614	203,777	64,055

CASH FLOW STATEMENT

AS OF JUNE 30TH 2021

	Note	Total Funds 2021 (£)	Total Funds 2020 (£)
Cash used in operating activities		124,786	(632)
(Decrease)/increase in cash & cash equivalents		124,786	(632)
Cash & cash equivalents at beginning of year		62,570	63,202
Cash & cash equivalents at end of year		187,356	62,570
Reconciliation of net income to net cash flow from operating activities			
Net (Expenditure)/income for the reporting period (per the statement of financial activities)		139,722	(13,766)
Adjustments for: (Increase)/decrease in debtors	9	(9,510)	(28,843)
(Decrease)/increase in creditors	10	(5,426)	41,977
Net cash flow from operating activities		124,786	(632)

BALANCE SHEET

AS OF JUNE 30TH 2021

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)	Total Funds 2020 (£)
Current Assets					
Debtors	9	26,764	30,384	57,148	47,638
Cash at bank and in hand		146,742	40,614	187,356	62,570
		173,506	70,998	244,504	110,208
Creditors: amounts falling due within one year					
	10	(10,343)	(30,384)	(40,727)	(46,153)
Net current assets		163,163	40,614	203,777	64,055
Net assets		163,163	40,614	203,777	64,055
Funds of the Charity					
Unrestricted Funds		59,867	-	59,867	61,685
Restricted Funds	12	-	40,614	40,614	2,370
Designated Funds	13	103,296	-	103,296	-
Total Charity Funds		163,163	40,614	203,777	64,055

Signed by two Trustees on behalf of all the Trustees

Nick Cragg

Chair of Trustees



Christos Glavanis

Chair of Finance and Risk



Date of Approval

26th November 2021

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30TH 2021

Note 1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves.

Covid-19 is a continuing risk, however, bearing in mind the UK's successful vaccine rollout, there are currently no material uncertainties about the charity's ability to continue as a going concern.

Note 2 Accounting Policies

Note 2.1 Income

Recognition of Income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Government Grants The charity has received government grants in the reporting period.

Tax Reclaims on Donations and Gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30TH 2021

Note 2.2 Expenditure and Liabilities

Contractual Income and Performance Related Grants This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Interest Receivable Interest on funds held is included when receivable by the charity.

Expenditure and Irrecoverable VAT Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Support Costs The charity has incurred expenditure on support costs.

Liability Recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants Payable without Performance Conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Deferred Income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts.

Note 2.3 Assets

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 2.4 Funds Accounting

Funds held by the charity are:

Unrestricted Funds these are funds which can be used in accordance with the charitable objectives at the discretion of the Board of Trustees.

Restricted Funds These are funds that 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.

Designated Funds which have been set aside out of unrestricted funds by the Board of Trustees and earmarked for future expenditure.

Further explanation of the nature and purpose of each fund is given in the notes to the accounts.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30TH 2021

Note 3 Prior Period Comparatives

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)
Income			
Donations and Legacies	110,667	96,743	207,410
Contracted Grants	-	200,617	200,617
Large and Supporter Events	30,611	25,000	55,611
Trading	-	-	-
Investments	108	-	108
Total Income	141,386	322,360	463,746
Expenditure			
Charitable Spend (UK & Nepal)	62,284	350,246	412,530
Fundraising Costs	64,982	-	64,982
Total Expenditure	127,266	350,246	477,512
Net income/(expenditure)	14,120	(27,886)	(13,766)
Transfers between funds	-	-	-
Net movement in funds	14,120	(27,886)	(13,766)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30TH 2021

Note 4 Analysis of Income

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)	Total Funds 2020 (£)
Donations and Legacies	179,643	46,381	226,024	207,410
Contracted Grants	-	265,115	265,115	200,617
Large and Supporter Events	29,596	5,204	34,800	55,611
Investments	54	-	54	108
Total	209,293	316,700	525,993	463,746

Donated services and facilities

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. Refer to the trustees' annual report for more information about their contribution.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30TH 2021

Note 5 Analysis of Expenditure

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)	Total Funds 2020 (£)
Fundraising Costs	74,835	6,488	81,323	64,982
Charitable Spend (UK & Nepal)	32,980	271,968	304,948	412,530
Total	107,815	278,456	386,271	477,512

	Grants (£)	Direct Staff Costs (£)	Other Direct Costs (£)	Allocation of Support Costs	Total Funds 2021 (£)
Fundraising Costs	-	40,831	7,343	33,149	81,323
Charitable Spend (UK & Nepal)	271,968	18,449	4,359	10,172	304,948
Support Costs	-	27,141	16,180	(43,321)	-
Total	271,968	86,421	27,882	-	386,271

Support Costs include: (£)

Support Staff Costs	22,627
Premises Costs	4,561
Office Costs	5,960
Governance Costs	10,173
	43,321

Expenditure and Basis of Allocation Costs

Expenditure is recognised in the period in which it is incurred. Expenditure is analysed into the following activities.

Raising Funds	Salaries and direct expenditure of staff engaged in fundraising activities
Support Costs	Office costs including the costs of financial controls, IT, HR, and payroll
Project Delivery and Support	Salaries and direct expenditure of staff involved in project administrative support, networking, and development of projects in Nepal
Advocacy and Awareness	Costs incurred in raising awareness of institutions, groups, and members of the public on issues being addressed by the charity
Business Development	Salaries and direct expenditure of staff engaged with developing strategic opportunities and growth of the charity
Governance Costs	Costs associated with the governance arrangements of the Charity. These costs are associated with the constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30TH 2021

Note 6 (Expenditure)/Income for the Year

This is stated after charging:

	2021 (£)	2020 (£)
Independent Examiner Fees	2,500	2,430
Total		

Note 7 Staff Costs	2021 (£)	2020 (£)
Salaries	81,900	82,223
Social Security Costs	2,244	4,947
Pension Costs	1,982	1,985
Recruitment Costs	295	225
Total	86,421	89,380

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Average Head Count in the Year 3.6

	2021	2020
The parts of the charity in which the employees work		
Raising Funds	50%	46%
Advocacy and Awareness	16%	18%
Business Development	15%	14%
Support Costs	3%	11%
Project Support	11%	6%
Governance Costs	5%	5%

The key management personnel of the charity comprise the Board of Trustees and the Director. The total employee benefits of the key management personnel of the charity during the year was £32,486 (2020 - £32,420).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30TH 2021

Note 8 Grants Analysed by Project and Location

Project	Location	Unrestricted (£)	Restricted (£)	Grant Paid (£)
1. Strengthening Provision and Quality of Primary Healthcare	Bajura, Humla, Gorkha, and Sindhupalchok	3,385	22,050	25,435
2. Addressing Causes of Malnutrition 2018 – 2021	Mugu	1,600	86,569	88,169
3. Rebuilding Communities 2016 – 2021	Gorkha	-	87,301	87,301
4. Tackling Malnutrition through Improving Nutritional Practices 2019- 2021	Bajura	-	23,919	23,919
5. Covid-19 Rapid Response	Bajura, Humla, Gorkha, Sindhupalchok, and Kathmandu	3,650	42,824	46,474
6. Inclusive and Quality Education for Children	Kathmandu	670	-	670
Total		9,305	262,663	271,968

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30TH 2021

Note 9 Debtors and Prepayments

	2021 (£)	2020 (£)
Prepayments and Accrued Income	26,764	13,119
Other Debtors	30,384	34,519
Total	57,148	47,638

Note 10 Creditors and Accruals

	2021 (£)	2020 (£)
Other Creditors	40,727	46,153
Total	40,727	46,153

Note 11 Analysis of Net Assets Between Funds

Fund balances at 30th June 2021 are represented by:

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)
Cash at bank and in hand	146,742	40,614	187,356
Other net current assets/(liabilities)	16,421	-	16,421
Total	163,163	40,614	203,777

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30TH 2021

Note 12 Details of Restricted Funds Held and Movements During the Year

Fund Name	Fund Purpose	Brought Forward (£)	Income (£)	Expenditure (£)	Carried Forward (£)
A J Gower Charitable Trust	Start Strong 2022- 2025 Project	-	1,200	-	1,200
Big Lottery Fund	Rebuilding Communities Project	-	91,251	91,251	-
Brian Mercer Charitable Trust	Strengthening Provision and Quality of Primary Healthcare	-	4,000	4,000	-
Brigstow Institute	Strengthening Provision and Quality of Primary Healthcare	1,945	-	-	1,945
Bristol to Base Camp 2021	Bristol to Base Camp Event	-	5,204	-	5,204
Cauda Trust	Strengthening Provision and Quality of Primary Healthcare	225	250	475	-
Cumbria Overseas Aid Trust	Strengthening Provision and Quality of Primary Healthcare	200	-	200	-
Eleanor Rathbone Charitable Trust	Start Strong 2022- 2025 Project	-	1,000	-	1,000
FCDO- Community Partnership Grant	Addressing Causes of Malnutrition 2018- 2021	-	88,874	88,874	-
FCDO- Covid-19 Rapid Response	Covid-19 Rapid Response	-	44,990	44,990	-
Grace Trust	Start Strong 2022- 2025 Project	-	2,500	-	2,500
Hasluck Charitable Trust	Start Strong 2022- 2025 Project	-	1,000	-	1,000
Henhurst Charitable Trust	Start Strong 2022- 2025 Project	-	1,000	-	1,000
James Tudor Charitable Trust	Start Strong 2022- 2025 Project	-	4,931	-	4,931
Mosse Charitable Trust	Start Strong 2022- 2025 Project	-	2,000	-	2,000
Pat Newman Trust	Start Strong 2022- 2025 Project	-	1,500	-	1,500
Souter Charitable Trust	Strengthening Provision and Quality of Primary Healthcare	-	2,000	2,000	-
Vardy Charitable Foundation	Start Strong 2022- 2025 Project	-	5,000	-	5,000
Waterloo Foundation	Tackling Malnutrition through Improving Nutritional Practices 2019- 2021	-	40,000	26,666	13,334
Waterloo Foundation (Health/Covid-19 Grant)	Strengthening Provision and Quality of Primary Healthcare	-	20,000	20,000	-
Total Restricted Funds and Movements		2,370	316,700	278,456	40,614

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30TH 2021

Note 13 Details of Designated Funds

The income of the charity includes the following designated funds which have been set aside out of unrestricted funds by the Board of Trustees for future charitable expenditure.

Designated Funds	Balance at 1st July 2020 (£)	New Designations (£)	Utilised/Released (£)	Balance at 30th June 2021 (£)
Start Strong Project 2022- 2025, Far West Nepal	-	103,296	-	103,296

Description of Designated Funds

Income generated from PHASE Worldwide's Start Strong Appeal, which ran from March 26th 2021 to June 25th 2021, to be used in a future specific geography and project. The appeal raised a total of £137,467, with £103,296 being earmarked as Designated Fund by the Board of Trustees and a further £20,131 restricted by the donor and shown in Note 12.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30TH 2021

Note 14 Transactions with Trustees and Related Parties

The charity has no transactions with related parties other than Trustee expenses.

Trustees Remuneration and Benefits

None of the Trustees have been paid any remuneration or received any other benefits from an employment with their charity of a related entity. (2020 - £ nil).

Trustee Expenses

The charity has paid Trustees expenses for fulfilling their duties.

Type of Expenses	2021 (£)	2020 (£)
Reimbursed		
Travel	-	-
Total	-	-
Number of Trustees reimbursed for expenses or who had expenses paid by the charity.	-	-



For more information about PHASE Worldwide
and their work in Nepal, visit www.phaseworldwide.org
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