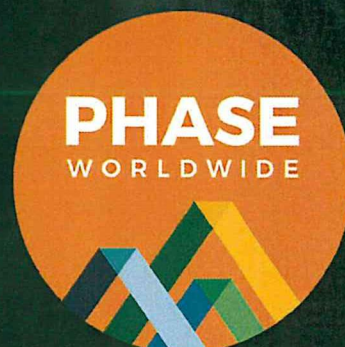




ANNUAL REPORT AND ACCOUNTS

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

Nick Cragg



CONTENTS

PHASE
WORLDWIDE 1

OUR
IMPACT 7

FINANCES
2020-2021 17

NOTES TO THE
FINANCIAL
STATEMENTS 26





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.

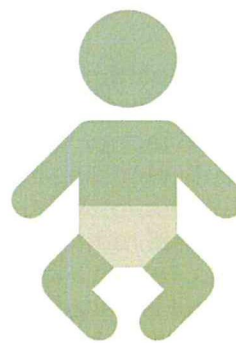
APPROACH TO DEVELOPMENT



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

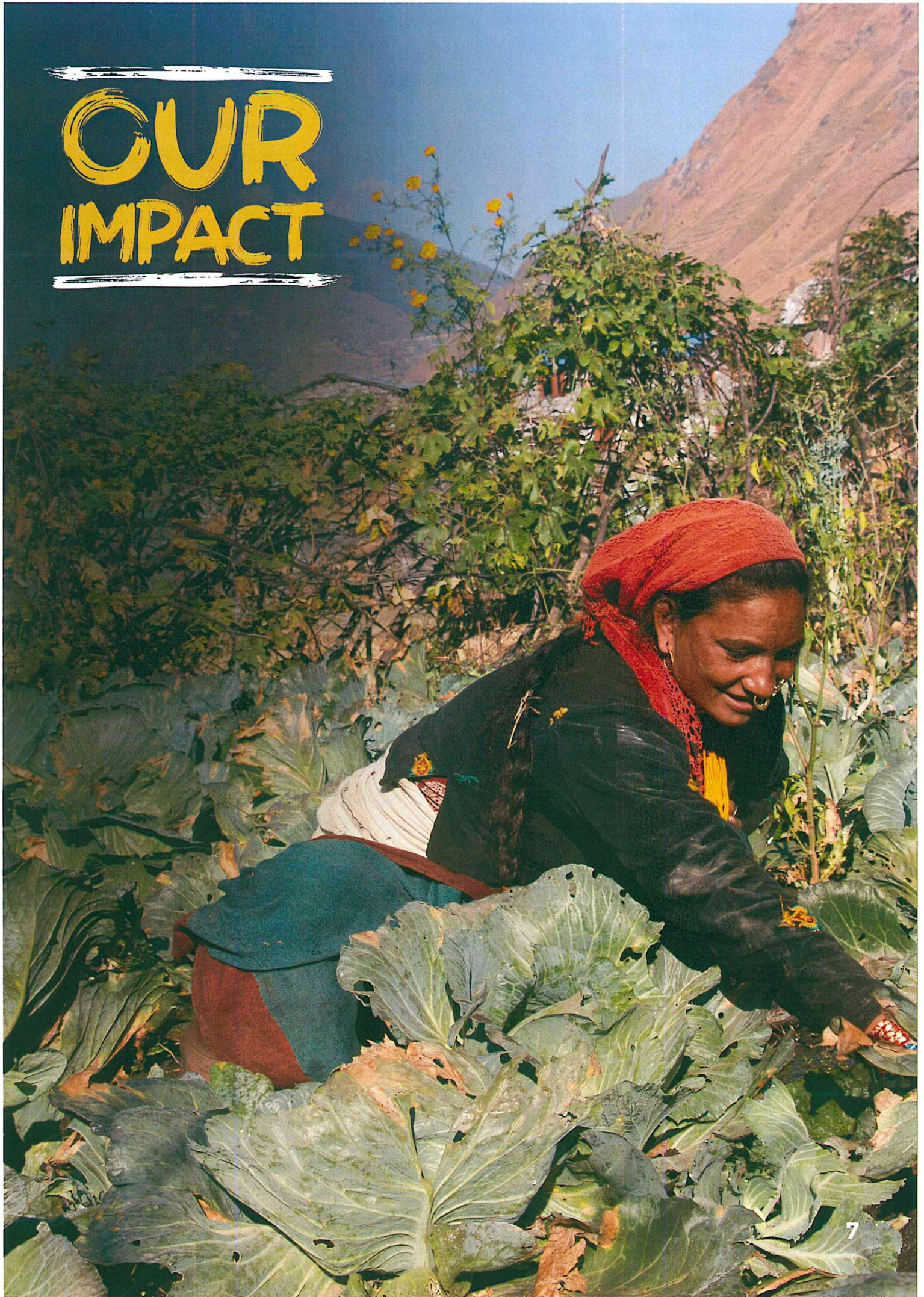
PHASE Worldwide (Registered Charity Number: 1112734) was established in 2005. The charity is registered at and operates from PHASE Worldwide, Brunswick Court, Brunswick Square, Bristol, BS2 8PE. PHASE Worldwide delivers its charitable objectives through NGO partner PHASE Nepal.

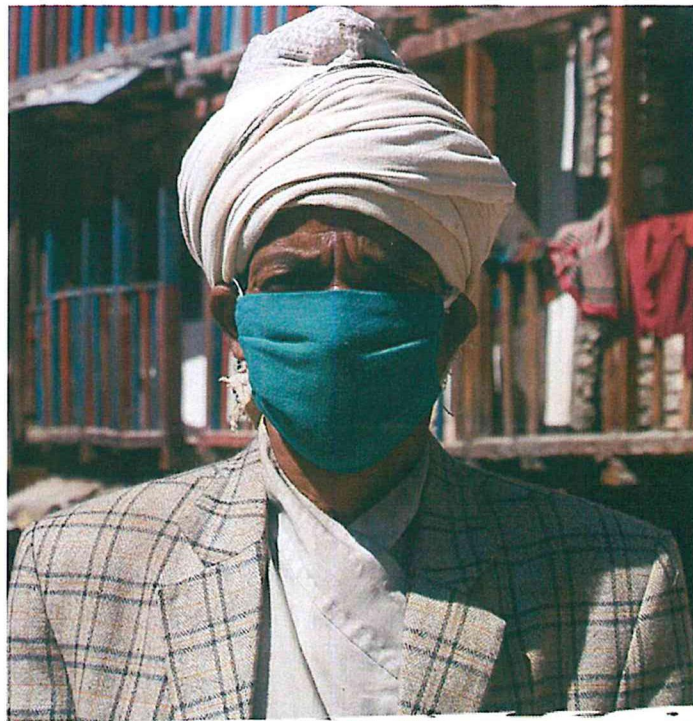
PHASE Nepal was established in 2006 with the support of PHASE Worldwide. PHASE Nepal is registered under the organisational registration Act 2034 of Nepal with the District Administration Office (Registration Number: 531/062/063) and is affiliated with the Social Welfare Council under section 13 of the 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

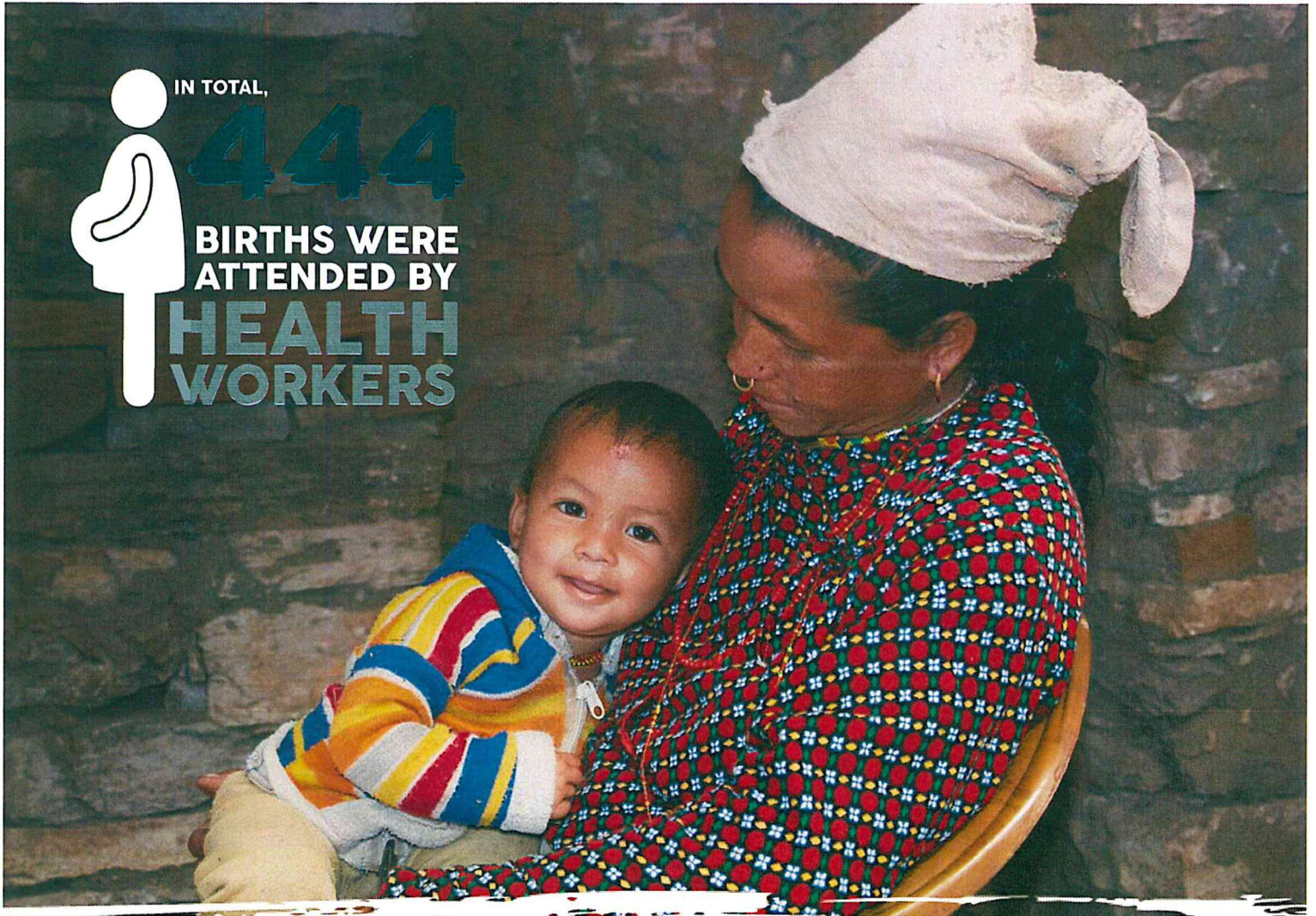

5,203
SETS OF
PPE



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

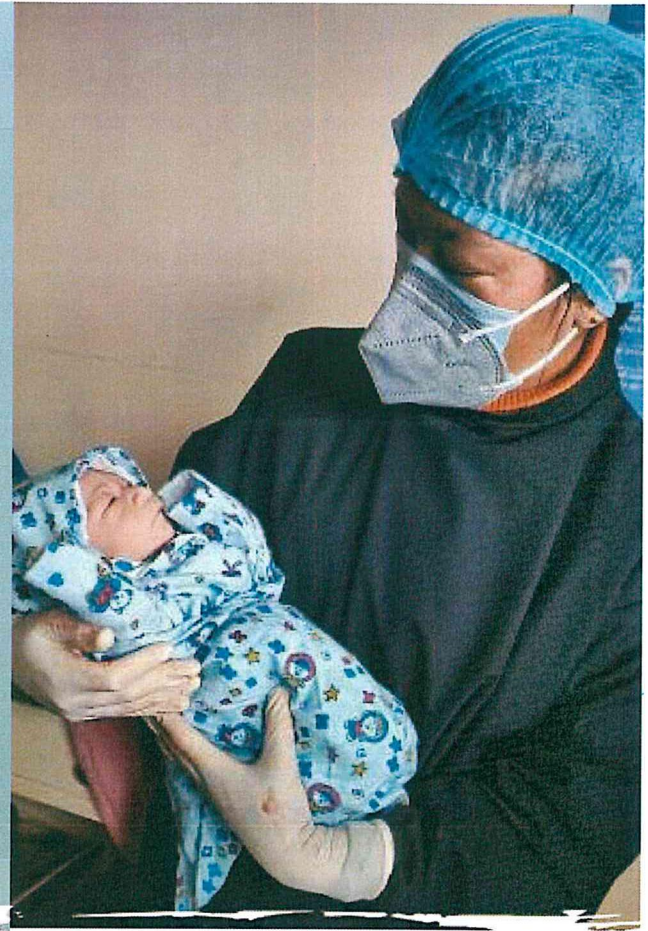
-  6,848
-  957
-  155
-  1,108
-  146

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.

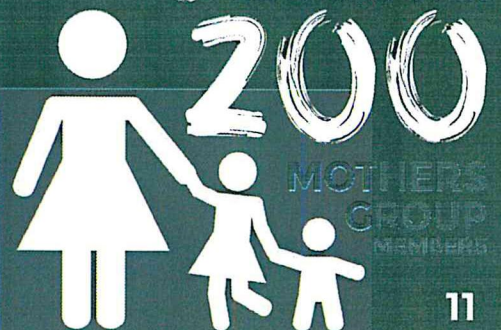


PHASE Nepal has over a decade of experience in sustainable community development in hard-to-reach areas, and as a result, the Rebuilding Communities Project was successfully able to implement intensive activities in health, livelihoods, education and reconstruction. The intended aim was to practically 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



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.

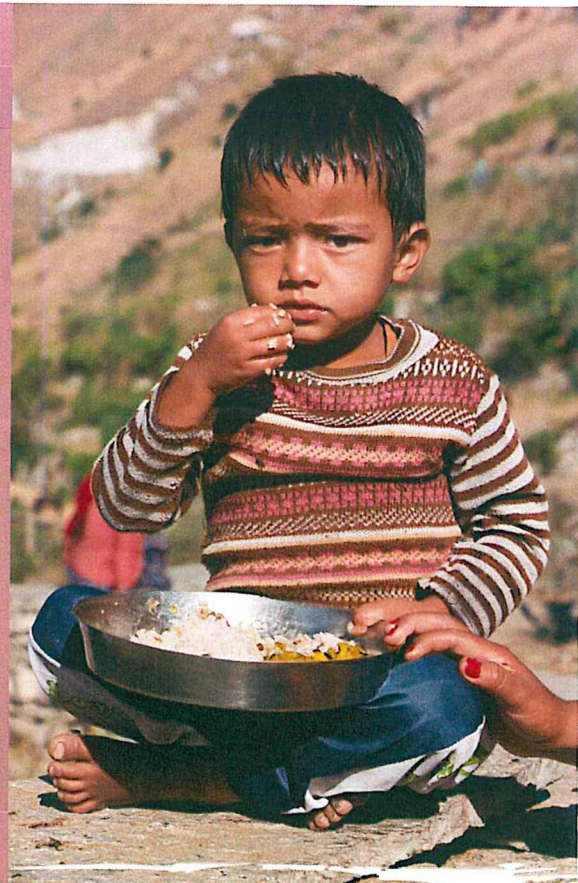
The final element of the project was the reconstruction of the local community. PHASE Nepal led and collaborated on reconstruction of public infrastructure and private houses in both Kashiguan and Keraunja. Six years later, all community infrastructure and private housing has now been rebuilt. Bridges 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%

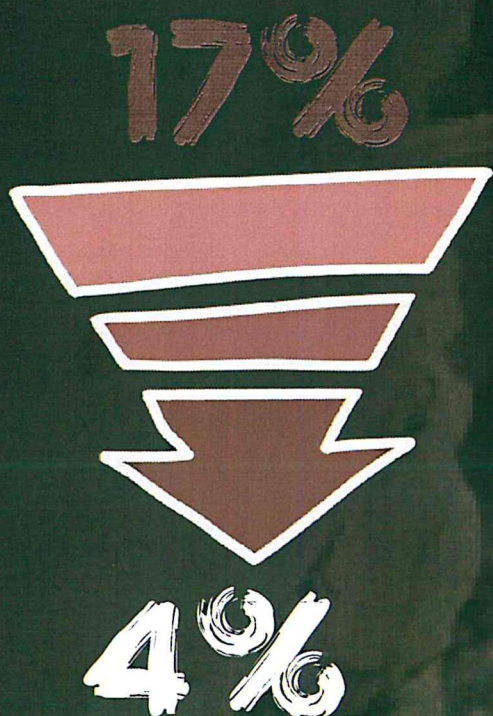


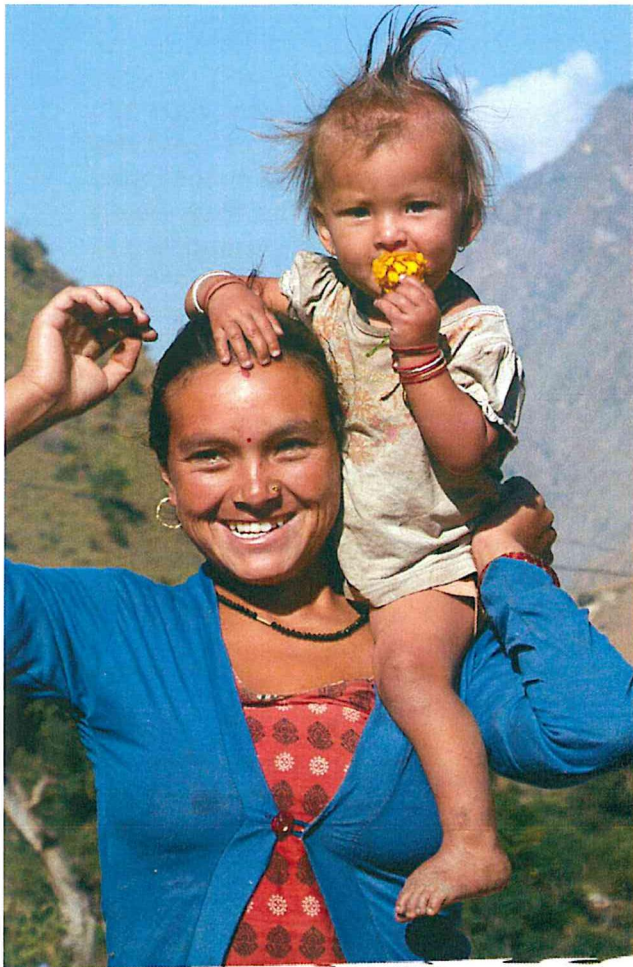
“Because I didn't have enough nutritious food, my first delivery was premature and underweight. This time, I have enough vegetables and I know my second baby will be healthy.”

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."

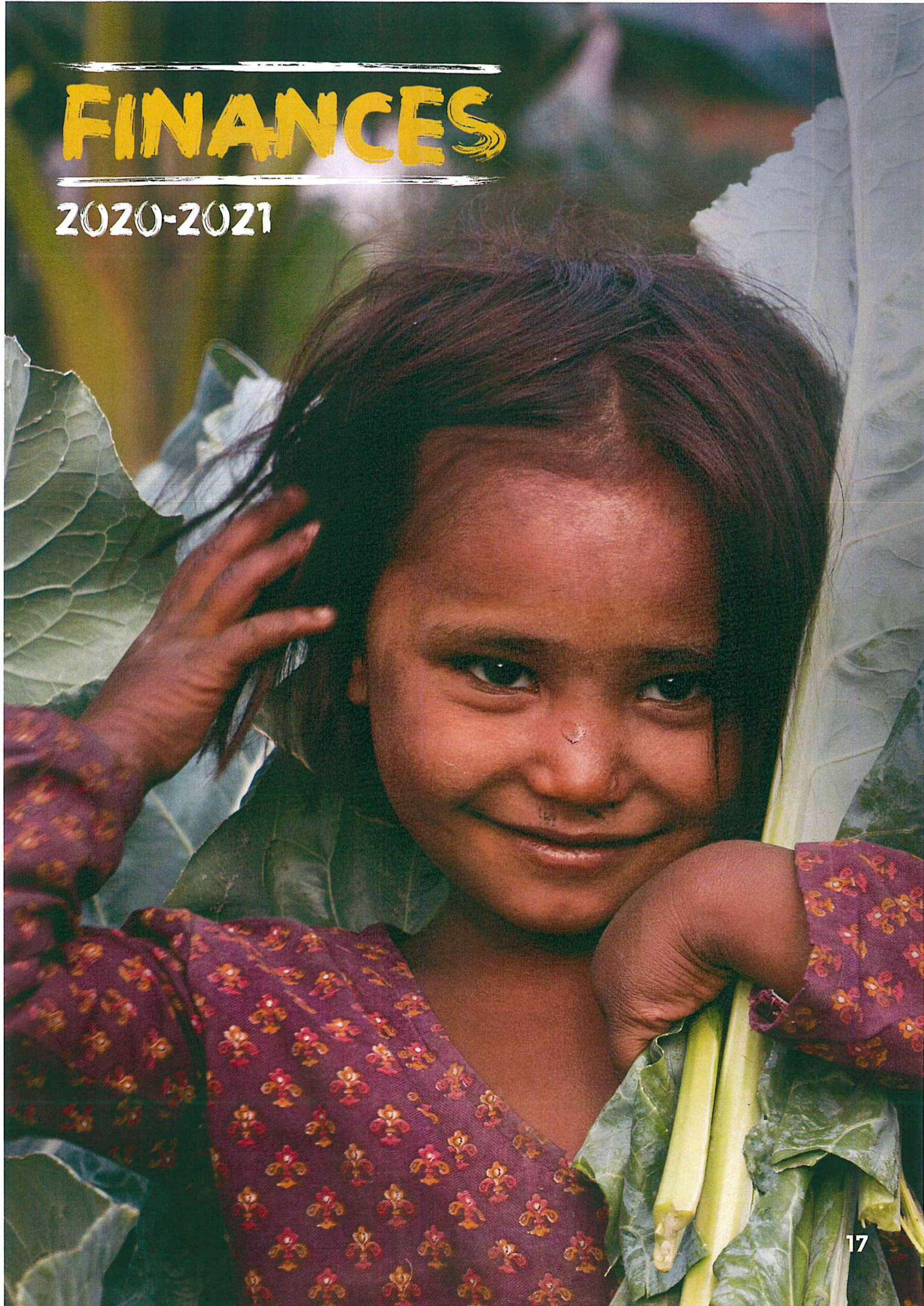


**BECAUSE I DIDN'T
HAVE ENOUGH
NUTRITIOUS FOOD,
MY FIRST BABY WAS
PREMATURE AND
UNDERWEIGHT. THIS
TIME, I HAVE PLENTY
OF NUTRITIOUS
FOOD AND I KNOW
MY BABY WILL BE
HEALTHY.**

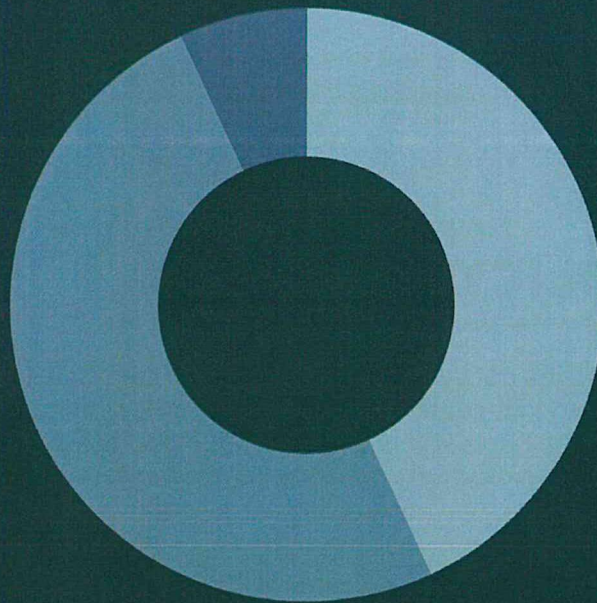


FINANCES

2020-2021

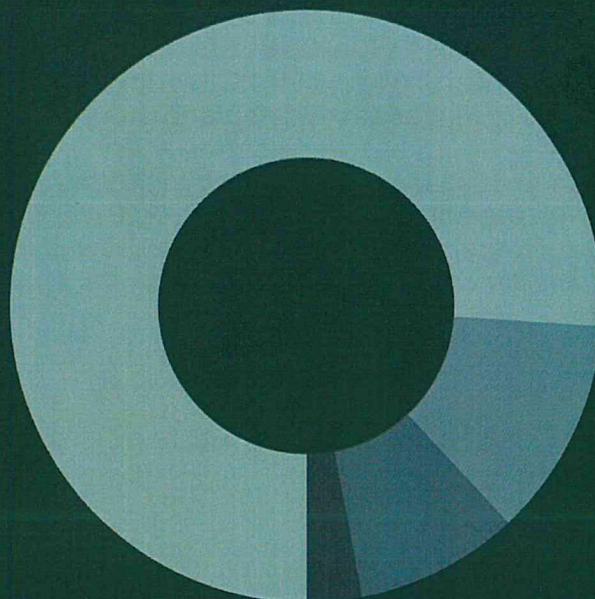


ANALYSIS OF 2020 - 2021 INCOME



- 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 MRCP, MRCPG; 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 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 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

The parts of the charity in which the employees work		2021	2020
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 or 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
Charity Number: 1112734



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