

A woman in a green sari with gold patterns is carrying a baby on her back in a colorful cloth. She is holding a green watering can and watering a row of green plants. The background shows a rustic stone wall and some wooden poles.

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.



4 QUALITY EDUCATION



SUSTAINABLE
DEVELOPMENT
GOALS

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.



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

2 ZERO HUNGER



SUSTAINABLE
DEVELOPMENT
GOALS

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

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.

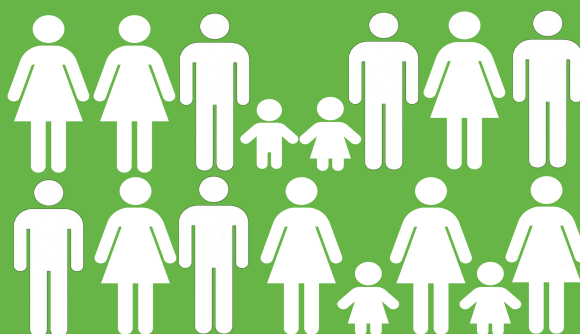
Finally, the ANMs also provide public health awareness raising activities for the community, including reproductive health sessions in schools and Street Dramas to raise awareness of the importance of good nutrition, personal hygiene and referring to a Health Post when malnourished or sick for help.

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.



21,879

**patients accessed
PHASE Worldwide
supported health posts**



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, RUFT 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

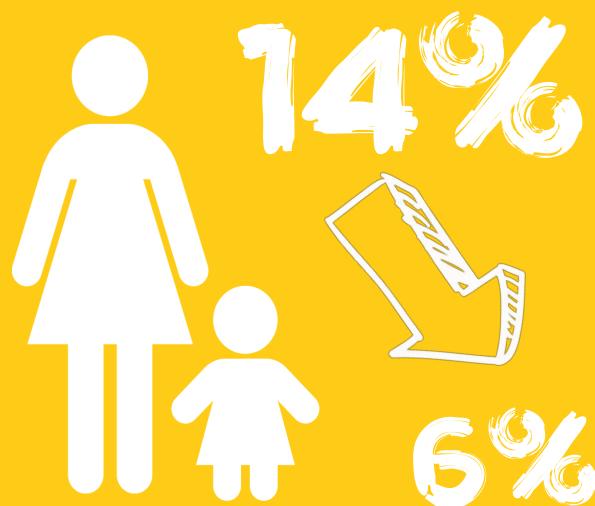
3,789 people benefited from the door-to-door health education programme.

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.

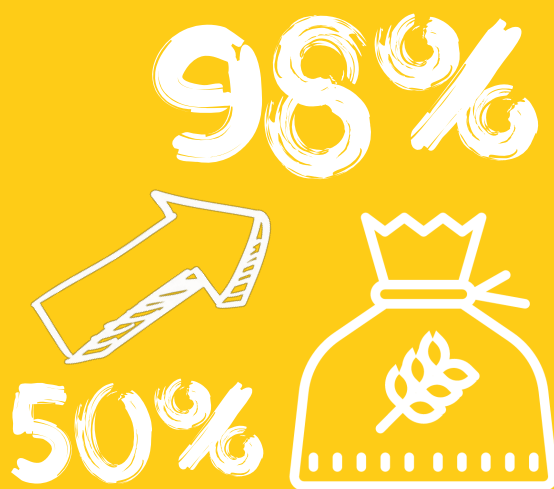


The number of children identified with Global Acute Malnutrition fell from



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.

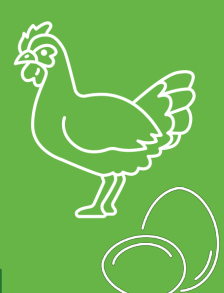
The activities conducted during the first three months will continue throughout the remainder of the project, with several other equally vital initiatives beginning during the next phase of delivery.




 **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."

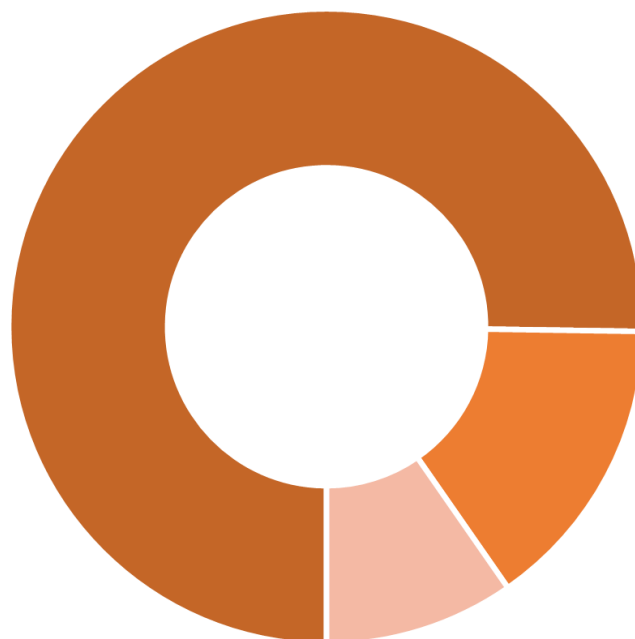




Finances 2021 - 2022

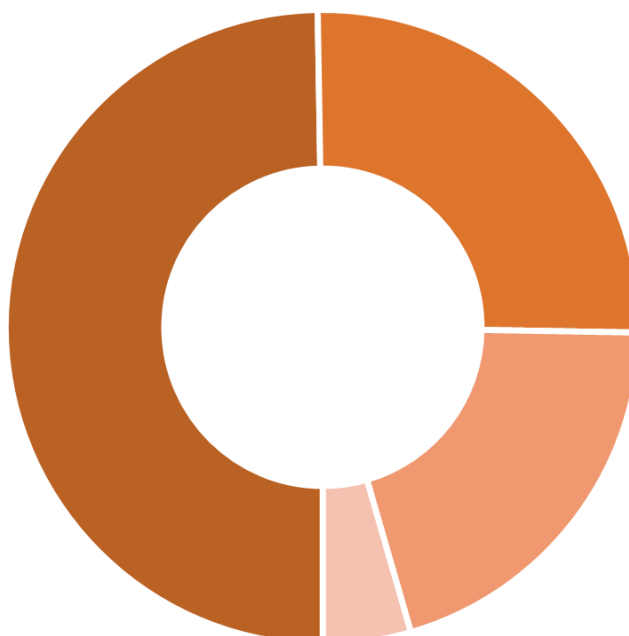


Analysis of Income



■ Donations & Legacies (75%) ■ Large & Supporter Events (15%)
■ Contracted Grants (10%)

Analysis of Expenditure



■ Charitable Spend UK & Nepal (50%) ■ Fundraising Costs (26%)
■ Support Costs (20%) ■ Governance Costs (4%)

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, MRCGP; 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
The parts of the charity in which the employees work	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	2022 (£)	2021 (£)
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

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



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