



**ANNUAL REPORT OF THE TRUSTEES & UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2020**



February 2020

A wonderful time with children from Primary school in Changara , tete Mozambique.

Company Number: 08329914 (England & Wales)
Charity Number: 1153028

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Mission & Vision

Children for Health (CfH) seeks to mobilise children and young adolescents in the Global South to become health activists in their communities. Our radical re-imagining of health and life skills education provides a low-risk, high-return approach that is proven to improve health in places where preventable diseases still cause too many early deaths.

CfH works in partnership with scalable, measurable government programmes, major international organisations and research departments of Universities. Our partners share our commitment and passion to involve and support children as ambassadors and communicators of essential health messages. This is based on two key insights:

1. That children in most countries in the world play a vital role in their communities, looking after their siblings and friends, often without adult presence or supervision; and
2. That providing health information to these children in a relevant, fun and compelling way delivers immediate and lasting benefits in their communities.

Alongside its partners, CfH researches, develops, promotes and distributes health education materials for children and educators. Among these, we have developed 100 simple life-saving health messages “The 100” for children to learn and share, with 10 messages in each of 10 health topics including Malaria, Immunisation and HIV & Aids. With our content and activities and approach, we contribute towards enabling healthier, empowered families in the Global South.

Letter From the Chairman of Trustees, Tobias Hanbury

Dear CFH Friends and Supporters,

2020 was an extraordinarily difficult year for Children for Health, but two things will become apparent when reading this report. Firstly, we have developed and maintained a very impressive portfolio of programmes and partnerships even in a year where the world was knocked sideways by the pandemic. And, secondly, rather surprisingly, the charity is in a better financial position than we were at the end of 2019. It must be pointed out that Children for Health continues to lean heavily on the generosity of its CEO, Clare Hanbury, who has continued to run the charity on a pro bono basis during the times when we have been unable to afford her salary. Clearly this is an unsustainable arrangement in the long term, but in 2019 and 2020 it has allowed Children for Health to weather the storm, avert catastrophe and position itself for sustainable growth in future.

Details of our impressive activities and programmes during the year are set out in detail in Clare's extensive report below. We continue successfully to broaden the reach of the CfH work, enhancing our global resource hub and the quality of our partners' programmes.

As predicted last year, with the global pandemic and its social and economic consequences, fund-raising in 2020 became incredibly difficult. During the early months of 2021 we appear to have found a new way of successfully securing unrestricted funds to cover our essential head-office costs: an intensive, unrelenting letter-writing campaign to the hundreds of Private Family Trusts and Foundations that have been set up in the UK over the last several decades. Often these Trusts have general charitable purposes that allow them to contribute to small charities that they feel merit their support. We have retained a specialist fund-raiser to help us identify and approach such organisations, and so far have raised over £15,000 in 6 months.

I would like to recognise and appreciate the support, efforts and commitment of my fellow Trustees on the Board of Children for Health. Also, Clare's tenacity, determination and generosity in donating her time to the charity has been greatly appreciated. We certainly continue to count on everyone's commitment and perseverance to see us through these difficult times in 2021 and beyond.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Tobias Hanbury', with a stylized, cursive script.

Tobias Hanbury
Chairman of Trustees
Children for Health

Review of 2020 Activities Clare Hanbury, CEO

Dear Friends,

Well, what a year 2020 was!

First of all – I hope this finds you SAFE and WELL.

In many respects we feel that the new pandemic-world has accelerated the type of partnership we seek to have – working in partnership, at a distance, and responsive to our partners' defined needs. This year we have successfully developed or sustained partnerships in Guam, India, Kenya, Mozambique, Sierra Leone, Tanzania and Zambia. We also developed a great friendship with our new allies, SuperBetter, whose ideas and methodologies linked to strengthening well-being, mental health and resilience, are being repurposed in a pilot project in Zambia.

We have shown it is possible to establish and grow partnerships at a distance using Skype, Zoom and WhatsApp, but the limitations of using technology have also become more apparent. It is rare that an on-line meeting goes completely uninterrupted.

Due to the impact of Covid-19 on our finances, we are counting every penny at the moment and, for example, we are again not spending on professional layout and formatting to produce this annual report.

After you have read this summary, I would encourage you to visit our website www.childrenforhealth.org to view all of our colourful, attractive posters, storybooks and guidebooks, and have a look at our blog to see our illustrated posts and case studies.

Here are the main areas of progress in 2020:

1. Our Digital Hub is Humming!

Our role as a Global Knowledge Hub for health education content and activities for children continues to hum and develop. In 2020 we recorded 33,413 downloads of our materials in a total of 149 countries! We went from a monthly average of 2,935 downloads in the first 6 months to a monthly average of 2,633 by the end of the year. In addition, our storybooks and other booklets are distributed by Worldreader; their quarterly reports give us precise data on the exact numbers of readers, the pages read and the countries where they are being read. We have reached thousands and thousands of readers through this platform, mostly in Africa.

The top 5 publications downloaded just from our website in 2020 were:

- The 100 Messages Booklet in Malayalam 1,847
- The 100 Messages Booklet in Kiswahili | Swahili 1,662
- Malaria Poster 1,519
- Nutrition Poster 1,311
- The 100 Messages Booklet 1,250

2. Impactful Partnerships

Guam

In 2020, we developed a fruitful partnership with the Public Health Team in Guam. We secured funding for a storybook on Bullying & Resilience. Other projects on the topic of Diabetes are currently in the pipeline. The team are keen to develop Children for Health training modules which can be accredited by the University of Guam. There are many serious health issues in Guam and most are linked to non-communicable diseases. Our work will focus on the risk factors such as alcohol, drugs, tobacco and diet.

Government of Mozambique

In February 2020, we went on what was to become our last field trip of the year - to Mozambique - before the pandemic hit. We ran a workshop in a school in Tete Province for the purpose of demonstrating simplified modules of our PCAAN programme (Children's Participation in Learning and Action for Nutrition). The children aged 10-14 demonstrated how competent they were in understanding messages and thinking of exciting fun ways to spread and share the messages with their friends and families. The headteacher, other teachers, District and Provincial Education officials were amazed at the children's understanding and ability to turn the messages into dances, dramas and songs! We also expanded the focus of the workshop to include Malaria. The activity in the photograph was setting up a health priority activity - which the children got as accurately as the district health team.

After the workshop, we held a meeting in in Maputo at the Ministry of Education and with their full School Health & Nutrition team. The meeting concluded with the team inviting us to **scale the PCAAN programme throughout the country**. Wow! Whatever happens in 2021 this in itself is an amazing achievement – let's hope it leads to donor interest and plenty of new activity in the future.

AstraZeneca were the donors, as part of their Young Health Programme. They were delighted with this amazing result even though the programme itself has to be stalled because of the pandemic. [Click here for an article on the AstraZeneca Young Health Programme website.](#)

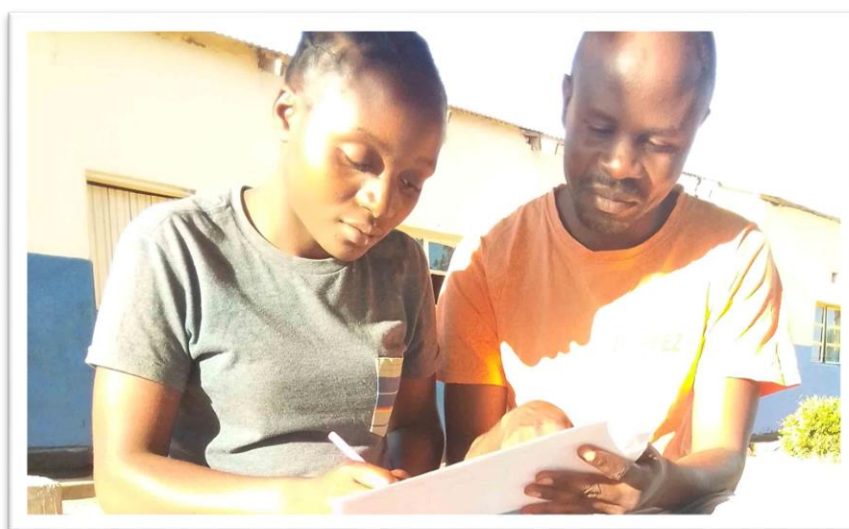


Zambia

During 2020, we found a new partner in Kelvin Nsekwila – a young educator working in a remote rural part of Zambia where he grew up. Together with his team of three, we applied for and were awarded a second AstraZeneca Young Health Programme grant to repurpose ideas and methods from the [Super Better](#) model and pilot these with a group of young adolescents. The idea is to develop a toolkit for teachers to help strengthen life skills and mental health and resilience of young adolescents living in rural areas.

What is so inspiring is the ease with which we communicate with Kelvin and his team on WhatsApp and on Zoom. It seems unbelievable that CfH can set up and run a project in rural Zambia from a small island in the Channel Islands.

Here is a picture of Kelvin working with one of his students on our baseline survey:

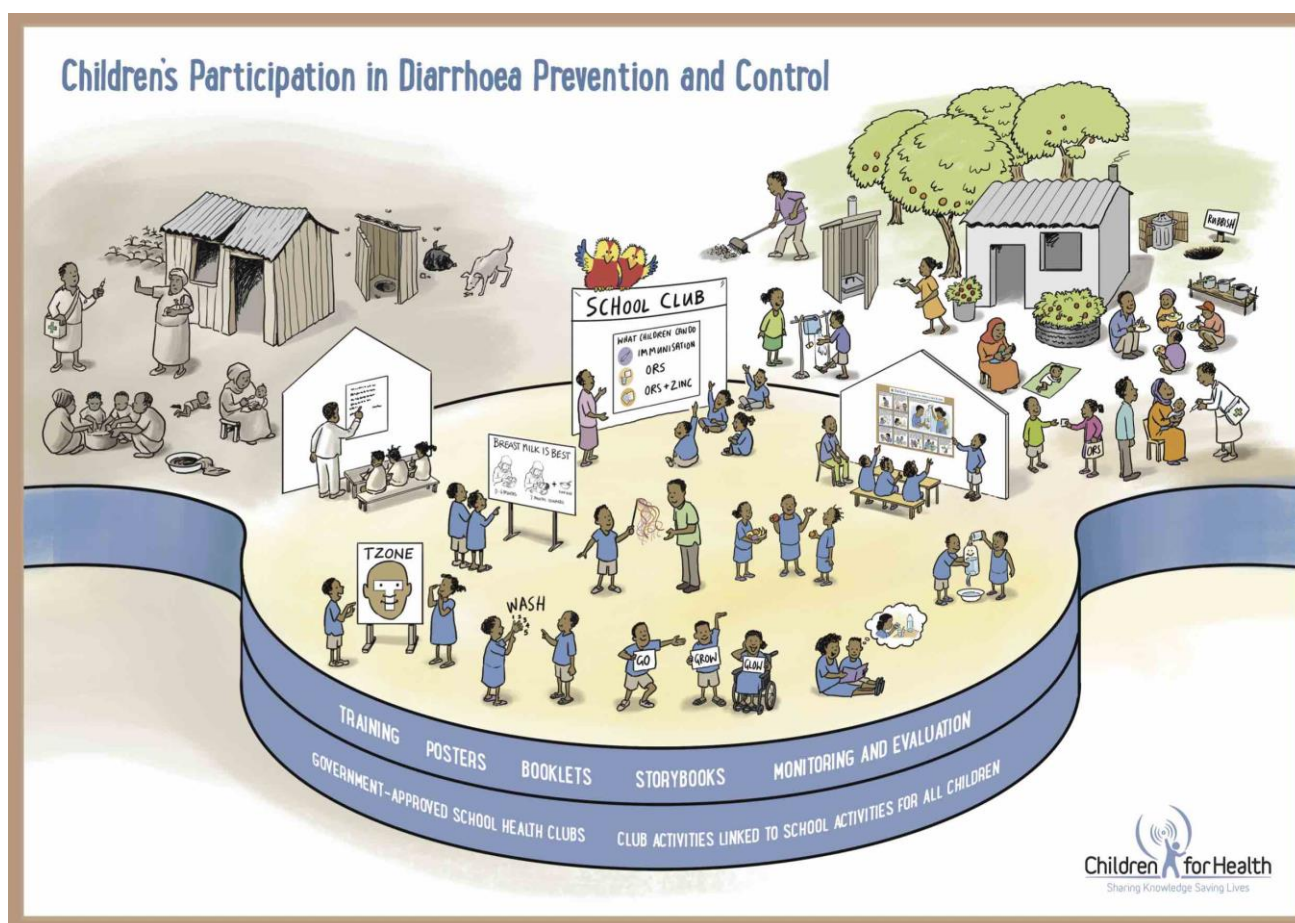


[Find more about this programme by clicking on this link](#)

3. New Children for Health Materials!

Poster on Action for Diarrhoea

This is a new poster that was developed in parallel with the 10 messages on Diarrhoea poster last year and with teachers and children in the Democratic Republic of the Congo. We have a French version, too. The poster conveys the actions children can take to learn, understand and communicate messages linked to preventing and treating diarrhoea.



[You can download the full colour two-sided poster by clicking this URL.](#)

Oral Health Poster

We created a new poster on the topic of oral health, made possible by the generosity of a foundation in America called the American Fund for Charities! Eight oral health experts reviewed the content over very many months. As is the case for most of our 'topic posters', the front of the poster illustrates 10 key messages for children to learn and share. The back of the poster includes activities to help children understand and share the messages with others.

[Click here to download the two-sided full colour poster.](#)



Shooting Stars Story Book

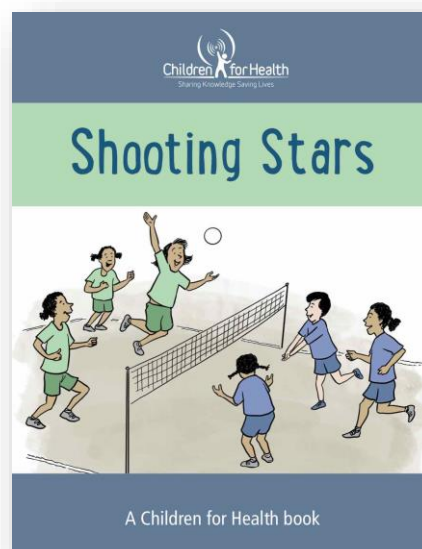
Shooting Stars is a story about girls supporting each other to participate in sports. A group of girls overcome their feelings of shame for wanting to play volleyball. They are helped by a professional volleyball player who inspires the girls and the school community. The girls learn that through sport they can develop their self-confidence and life skills - as well as having a lot of fun together!

This storybook features characters from other Children for Health storybooks. It is aimed at children aged 9-14 and is for children of this age to read to younger children.

In the back of the story book there is an activity section with lots of questions and fun activities for teachers and older children to use.

Shooting Stars was commissioned by Worldreader as part of a series of stories to promote girls in sport. We worked with Worldreader and their partners in Ghana and Kenya on the themes of this story.

You can download Shooting Stars by [clicking this link](#)!



Covid-19

During the Pandemic we were on the lookout for the very best information and resources for the community we seek to reach, and we maintained an updated list of these. In addition to this Clare Hanbury posted a newsletter every week – both to help those in our network but also to help her work. Here is the link to this list of resources:

www.childrenforhealth.org/covid-19/covid19-the-children-for-health-response/

It took a great deal of time to keep on top of the very many resources being developed (rather quickly) and out of all this we created our very own storybook...Unlocked!

Unlocked!

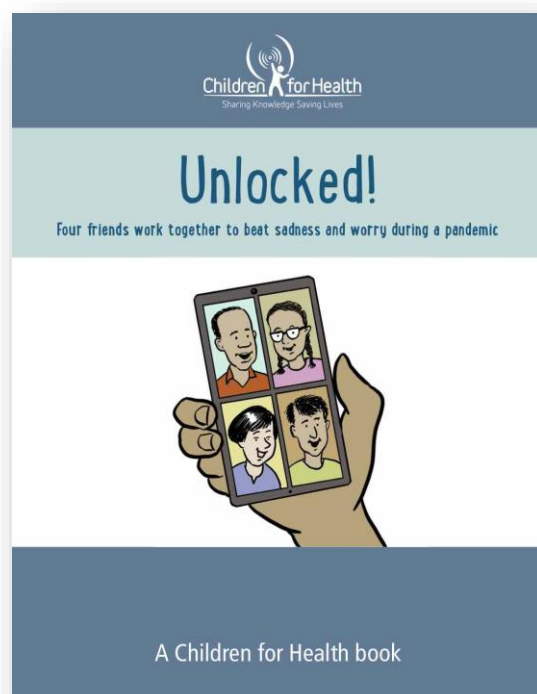
Another new story book Unlocked! is about a group of friends whose lives are affected by a global pandemic. When they are asked to go into 'lockdown' their greatest problem is the boredom, sadness and worry they feel for themselves, their families and their friends. Through a magical adventure, the children learn how to increase their feelings of well-being and resilience and how to help others do the same.

Our in-house artist and author husband-and-wife team David & Liz Gifford, who donated their time, made the creation of this book possible. Liz with Clare Hanbury created the story. The book also benefitted from input from contributors working in Guam, Kenya, Tanzania and Zambia. Our major concerns were how children were coping with the worry and the sadness of lockdown. A time when their families may be short on work and money, when their schools are closed, and when they cannot spend time with their friends.

[Click here to download the storybook.](#)

More Languages!

We published the 100 Messages booklet in English in 2018; during 2020, we published both html files and pdf downloadable booklets in **five** more languages: Spanish, Brazilian Portuguese, Arabic and Italian.



The content of each booklet sets out the 10 messages for children to learn and share in our ten key topics, as follows:

- Caring for Babies & Young Children
- Coughs, Colds & Pneumonia
- Immunisation
- Malaria
- Diarrhoea
- Water, Sanitation & Hygiene
- Nutrition
- Intestinal Worms
- Accidents & Injury Prevention
- HIV & AIDS

As well as the 100 health messages, there is additional content on activities that can be done with children to help them understand, learn and share these key messages.

Our storybook, the Four Friends has been translated into French, Italian and Spanish.

Other languages are in progress and a CfH volunteer manages this translation process.

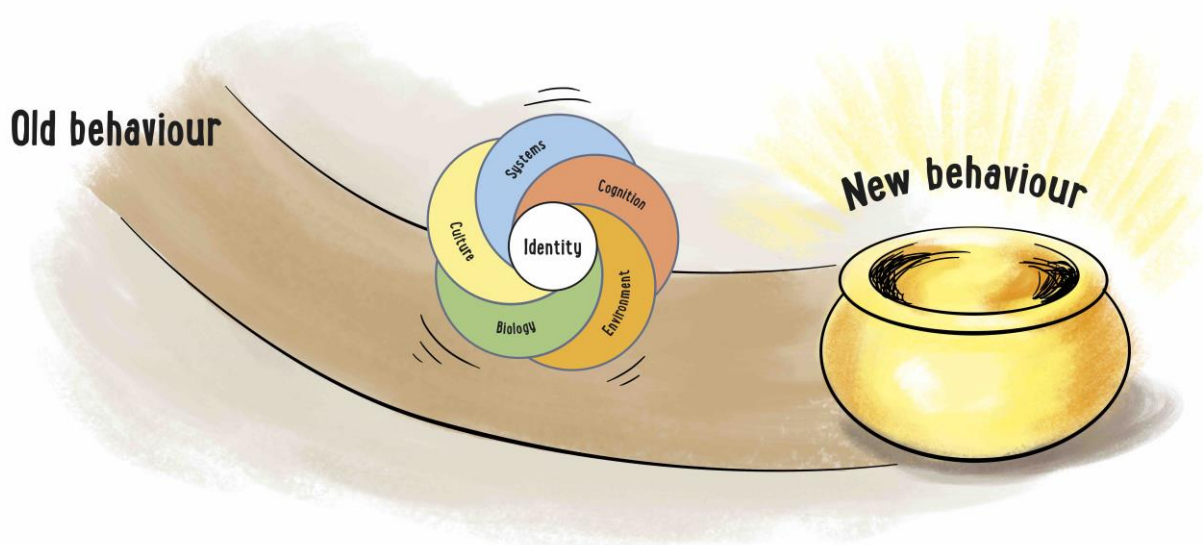
[Click here for the full list of languages](#) and keep checking on our [resources library](#) for pdf's of most language versions where we upload them as soon as we can.

4. New Projects with Familiar Partners

With Sarah Newton...

We have known Sarah Newton since 2008 and have been a huge fan of her work in adolescent behaviour development. In 2020, Sarah and Clare built on the work they did together in 2019 with the World Health Organisation and on an Eye Health project. We are looking to develop practical activities for programme managers, teachers and children linked to our Rainbow Circle - a new pedagogical tool. We will be developing this alongside field partners in 2021 and 2022.





Cards for Health

The aim of this project, a joint venture with Loughborough University, is to create packs of cards featuring health messages for children. The children will act as agents of change and with the help of the cards understand and then communicate positive health messages and behaviours to their family members and communities. This project will be implemented in Mexico with the ultimate goal of rolling it out to other Spanish-speaking countries (with a focus on Latin and South America). The project brings together us with:

- The Maya Project (Loughborough University).
- Primary School Ignacio Allende, Casa Colibri, Mexico Yucatan.
- Universidad Modelo, Merida; and
- Universidad Vizcaya das Americas.

This project is underway and the artwork and some of the consultations have been done. It was supposed to be completed in 2020 but has been delayed by the pandemic.

[For more information, Click here](#)

5. New Partnerships

Super Better

SuperBetter is a social enterprise based in the USA. Its mission is to unlock the heroic potential of 50 million youths and young adults by 2025. SuperBetter is a global leader in the science & psychology of games to improve real lives. It is known for its book and its popular app designed to build resilience: over one million people have so far played SuperBetter. Since the

beginning of the global pandemic, we have been working on a programme of activities based on the work of SuperBetter, adapted to address a variety of different health and wellbeing needs facing communities in remote and underserved areas. Gameplay empowers self-efficacy, mental flexibility, optimism, social connectedness, a challenge mindset, emotional control, and a sense of purpose. Playing as a group strengthens social resilience and cohesion. Published studies show benefits for improving mood, lowering anxiety and depression, and reducing hopelessness.

In 2020, we got to know the organisation and its CEO – who loves our work - and we secured funding to trial the repurposing of the SuperBetter ideas and approach in Zambia.

[Click here for more information](#)

Stowelink

During these days of lockdown, AstraZeneca has created a YHP forum and series of webinars. In the first seminar, we met many fabulous young people doing amazing work all over the world who had also led AZ YHP projects. Stephen Ogwen, founder of Stowelink Inc. was one of these and we decided to get in touch after the webinar to explore ways in which we might work together. It turns out that Stowelink and Children for Health have a lot in common and we are already planning projects - looking at non-communicable diseases (NDCs) and at well-being and resilience.

Established in 2016, Stowelink is a registered youth-led organization based in Nairobi, Kenya. Its ethos and vision is to inspire healthier communities by providing information on non-communicable diseases through integration of innovative community projects, technology and using disruptive communication approaches.



Stephen Ogwen in the field with families and children

In 2021 we hope to launch a programme using the combined skills of Children for Health and Stowelink, focusing on NCD's.

The Smile Foundation India

The Smile Foundation (SF) reaches approximately 750,000 children and their families through interventions in education, livelihood, health and women's empowerment across 25 states in India. SF works as a catalyst in bringing sustainable change in the lives of underprivileged children, youth and women, with a life-cycle approach to development. SF enables civil society to engage proactively in the change process through the philosophy of civic driven change. SF adopts highest standards of governance to emerge as a leading knowledge and technology driven, innovative and scalable international development organisation.

After several enjoyable meetings, towards the end of the year we set up a formal *Memorandum of Understanding* with SF and we have worked on proposals to undertake projects linked to breakfast hunger and water and sanitation. SF is keen for us to offer training across their programmes, but implementation has been delayed by the pandemic.



A Note about Covid-19

In 2020, work we had 'on the books' and other work that was about to be finalised was suspended, and a major fundraising event did not proceed as planned. Some investors that had been looking to support us had to take their funds elsewhere. However, we increased our contact with our Children for Health community through weekly newsletters, and our engagement with the CfH community grew. We received an anonymous substantial donation that kept Children for Health alive, for which we are extremely grateful.

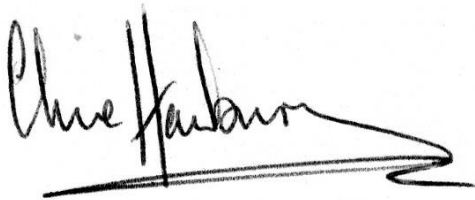
People have been downloading our materials in ever-increasing numbers and new organisations have come forward seeking joint ventures. 2020 was a tough year but we got through it with most of the core work accomplished by volunteers and by Clare Hanbury in particular.

Here are the broad plans we have for 2021:

1. We have an intensive fundraising campaign underway to raise money for unrestricted funding. This is showing excellent results in its first 6 months.
2. As part of our aim to become a digital hub where people can come to get what they need to strengthen their work linked to children's participation in health, we are still excited about the idea of developing an online school. We are currently working with Save the Children to try to get this project off the ground.
3. A plan to work with schools in Eswatini was postponed due to lockdowns, and this will now be done in 2021. The aim is to co-create an HIV & AIDS poster and storybook.
4. As described above, we will complete a SuperBetter well-being and resilience programme with a small team in Zambia for educators in low resource settings.
5. We expect to complete a poster on Diabetes and a story book on Bullying and Resilience with the public health team and schools in Guam.
6. We hope to find a donor for an ambitious programme in partnership with Stowelink – we hope to be developing content on NCD risk factors such as tobacco and alcohol.
7. We hope to secure funding to revive and adapt our PCAAN programme in Mozambique at scale.
8. We will seek to develop links to research projects interested in the trailing of our Rainbow Circle methodology.

9. We are prioritizing the funding and development of an immunisation poster and storybook in the anticipation of an effective Covid Vaccine being made available across the world.

With many thanks for all your interest in and support to Children for Health!

A handwritten signature in black ink, appearing to read 'Clare Hanbury', with a long, sweeping horizontal line underneath.

Clare Hanbury , CEO, Children for Health

Financial Review

Although the absolute numbers are still low, we were pleased to see that our total income in 2020 increased +14.2% to £26,444 versus £23,155 the previous year. Donations and gifts to Children for Health increased from £4,632 to £12,731. 2020 income from Grants fell from £17,728 to £13,713. Key grants received during the year were for the Step Up, Oral Health Poster and the World Reader programmes.

On the expenditure side, charitable activities were reduced from £25,915 in 2019, to £22,621 in 2020, a decline of -12.7%. Consultancy and delivery costs fell due to reduced payments to Clare Hanbury (via her company PEL) during the year, for the reasons outlined in the Chairman's letter. In 2020, PEL was paid just £5,382 versus £14,927 in 2019.

Overall, net income for the year was £3,823 meaning that our year-end balance on 31st December 2020 was £4,336 compared to £513 at the end of the previous year. This is around 19% of total 2020 operating expenditure and is above the recommended 15% level for our year-end balance.

Structure & Organisation

BOARD OF TRUSTEES (at the time of submission)

Tobias Hanbury.....Chairman

Emma Hutchinson.....Trustee

Joshua George.....Trustee

Shelley Shoaib Le Breton.....Trustee

Anise Waljee.....Trustee

MANAGEMENT

Clare Hanbury-Leu.....CEO

Amy Collins Website, Social Media and SEO (Part time)

COLLABORATORS

David Gifford Illustrator www.inscriptdesign.com

Liz Gifford..... Author

PROFESSIONAL ADVISORS

Azets Limited

REGISTRATION & OTHER DETAILS

Registered Name: Children for Health Limited

UK Charity Registration Number: 115302853028

Registered Address: 32, Market Street, Swavesey, Cambridge, CB24 4QG, UK

Website: www.childrenforhealth.org

Facebook Page: www.facebook.com/Children4Health/

Twitter: www.twitter.com/children4health

Statement Of Trustees' Responsibilities

The trustees, who are also the directors of Children for Health Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. 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 judgments and estimates that are reasonable and prudent.
- State whether applicable UK 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 operation.

The trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

CHILDREN FOR HEALTH LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHILDREN FOR HEALTH LTD

I report to the trustees on my examination of the financial statements of Children for Health Ltd (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

In connection with the examination I draw your attention to accounting policy 1.2 in the notes to these financial statements in terms of going concern and the impact of COVID-19.



Tracey Richardson BSc (Hons) FCA

2 Hazlewell Court
Bar Road
Lolworth
Cambridge
Cambridgeshire
CB23 8DS
United Kingdom

Dated: 27 / 09 / 2021

CHILDREN FOR HEALTH LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	3	12,731	13,713	26,444	4,632	17,728	22,360
Charitable activities	4	-	-	-	795	-	795
Total income		<u>12,731</u>	<u>13,713</u>	<u>26,444</u>	<u>5,427</u>	<u>17,728</u>	<u>23,155</u>
Expenditure on:							
Charitable activities	5	<u>7,809</u>	<u>14,812</u>	<u>22,621</u>	<u>9,359</u>	<u>16,556</u>	<u>25,915</u>
Net incoming/ (outgoing) resources before transfers		4,922	(1,099)	3,823	(3,932)	1,172	(2,760)
Gross transfers between funds		<u>(658)</u>	<u>658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		4,264	(441)	3,823	(3,932)	1,172	(2,760)
Fund balances at 1 January 2020		<u>(1,037)</u>	<u>1,550</u>	<u>513</u>	<u>2,895</u>	<u>378</u>	<u>3,273</u>
Fund balances at 31 December 2020		<u><u>3,227</u></u>	<u><u>1,109</u></u>	<u><u>4,336</u></u>	<u><u>(1,037)</u></u>	<u><u>1,550</u></u>	<u><u>513</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

CHILDREN FOR HEALTH LTD

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	9		-		414
Current assets					
Debtors	11	-		914	
Cash at bank and in hand		11,188		4,189	
		<u>11,188</u>		<u>5,103</u>	
Creditors: amounts falling due within one year	13	<u>(1,532)</u>		<u>(5,004)</u>	
Net current assets			9,656		99
Total assets less current liabilities			<u>9,656</u>		<u>513</u>
Creditors: amounts falling due after more than one year	14		(5,320)		-
Net assets			<u>4,336</u>		<u>513</u>
Income funds					
Restricted funds	15		1,109		1,550
<u>Unrestricted funds</u>					
Designated funds	16	-		414	
General unrestricted funds		<u>3,227</u>		<u>(1,451)</u>	
			3,227		(1,037)
			<u>4,336</u>		<u>513</u>

CHILDREN FOR HEALTH LTD

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2020

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 25 / 09 / 2021



.....
Tobias Hanbury (Chair of Trustees)
Trustee

Company Registration No. 08329914

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Children for Health Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 32 Market Street, Swavesey, Cambridge, Cambridgeshire, CB24 4QG, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation, including the anticipated impact of COVID-19, that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

A worldwide pandemic has been declared of the virus COVID-19. The pandemic has resulted in many restrictions being imposed across the world on both movement of people and goods. Consequently, because not all future events or conditions can be predicted there is no guarantee as to the charity's ability to continue as a going concern. The future is not clear and it is difficult to evaluate all of the potential implications on the charity's income and the wider economy.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on cost
Computers	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2020 £	2020 £	2020 £	2019 £
Donations and gifts	12,731	-	12,731	4,632
Grants received	-	13,713	13,713	17,728
	<u>12,731</u>	<u>13,713</u>	<u>26,444</u>	<u>22,360</u>
For the year ended 31 December 2019	<u>4,632</u>	<u>17,728</u>		<u>22,360</u>
Grants receivable for core activities				
Peek Vision	-	-	-	12,175
World Health Organisation	-	-	-	553
Diarrhoea Posters	-	-	-	5,000
Step up	-	7,538	7,538	-
Oral health poster	-	3,772	3,772	-
World reader shooting stars	-	2,403	2,403	-
	<u>-</u>	<u>13,713</u>	<u>13,713</u>	<u>17,728</u>

4 Charitable activities

	2020	2019
	£	£
Other income	-	795
	<u>-</u>	<u>795</u>

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Charitable activities

	2020 £	2019 £
Travelling expenses	1,126	1,524
Consultancy and delivery	14,569	18,999
Website and microsite development	4,846	995
Advertising and promotion	412	391
	<u>20,953</u>	<u>21,909</u>
Share of support costs (see note 6)	516	924
Share of governance costs (see note 6)	1,152	3,082
	<u>22,621</u>	<u>25,915</u>
Analysis by fund		
Unrestricted funds	7,809	9,359
Restricted funds	14,812	16,556
	<u>22,621</u>	<u>25,915</u>

6 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Depreciation	414	-	414	416	-	416
Postage and stationery	-	-	-	66	-	66
Subscriptions and competitions	-	-	-	53	-	53
Bank charges	102	-	102	389	-	389
Accountancy	-	1,152	1,152	-	2,304	2,304
Legal and professional	-	-	-	-	778	778
	<u>516</u>	<u>1,152</u>	<u>1,668</u>	<u>924</u>	<u>3,082</u>	<u>4,006</u>
Analysed between Charitable activities	<u>516</u>	<u>1,152</u>	<u>1,668</u>	<u>924</u>	<u>3,082</u>	<u>4,006</u>

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year the chair of trustees was reimbursed airfare totalling £Nil (2019 - £749) as per an agreement with the trustees.

8 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	-	-

9 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 January 2020	332	1,662	1,994
At 31 December 2020	332	1,662	1,994
Depreciation and impairment			
At 1 January 2020	332	1,248	1,580
Depreciation charged in the year	-	414	414
At 31 December 2020	332	1,662	1,994
Carrying amount			
At 31 December 2019	-	414	414

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

10	Financial instruments		2020	2019
			£	£
	Carrying amount of financial assets			
	Trade debtors		-	119
	Prepayments and accrued income		-	795
	Cash at bank and in hand		11,188	4,189
			<u> </u>	<u> </u>
	Measured at cost		11,188	5,103
			<u> </u>	<u> </u>
	Carrying amount of financial liabilities			
	Trade creditors		-	200
	Other creditors		-	2,500
	Accruals and deferred income		1,152	2,304
			<u> </u>	<u> </u>
	Measured at cost		1,532	5,004
			<u> </u>	<u> </u>
11	Debtors		2020	2019
			£	£
	Amounts falling due within one year:			
	Trade debtors		-	119
	Prepayments and accrued income		-	795
			<u> </u>	<u> </u>
			-	914
			<u> </u>	<u> </u>
12	Loans and overdrafts		2020	2019
			£	£
	Bank loans		5,700	-
			<u> </u>	<u> </u>
	Payable within one year		380	-
	Payable after one year		5,320	-
			<u> </u>	<u> </u>
13	Creditors: amounts falling due within one year		2020	2019
			£	£
		Notes		
	Bank loans	12	380	-
	Trade creditors		-	200
	Other creditors		-	2,500
	Accruals and deferred income		1,152	2,304
			<u> </u>	<u> </u>
			1,532	5,004
			<u> </u>	<u> </u>

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

14 Creditors: amounts falling due after more than one year

	Notes	2020 £	2019 £
Bank loans	12	5,320	-
		<u>5,320</u>	<u>-</u>

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 January 2019	Income	Expenditure	Balance at 1 January 2020	Income	Expenditure	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£	£	£
World Health Organisation	-	553	(553)	-	-	-	-	-
Save the Children Cambodia	378	-	(378)	-	-	-	-	-
Peek Vision	-	12,175	(12,175)	-	-	(256)	256	-
Diarrhoea Posters	-	5,000	(3,450)	1,550	-	(1,516)	-	34
Step up	-	-	-	-	7,538	(7,940)	402	-
Oral health poster	-	-	-	-	3,772	(3,600)	-	172
World reader shooting stars	-	-	-	-	2,403	(1,500)	-	903
	<u>378</u>	<u>17,728</u>	<u>(16,556)</u>	<u>1,550</u>	<u>13,713</u>	<u>(14,812)</u>	<u>658</u>	<u>1,109</u>

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2019	Expenditure	Balance at 1 January 2020	Expenditure	Balance at 31 December 2020
	£	£	£	£	£
Fixed asset fund	830	(416)	414	(414)	-
	<u>830</u>	<u>(416)</u>	<u>414</u>	<u>(414)</u>	<u>-</u>

17 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	-	-	-	414	-	414
Current assets/ (liabilities)	8,547	1,109	9,656	(1,451)	1,550	99
Long term liabilities	(5,320)	-	(5,320)	-	-	-
	<u>3,227</u>	<u>1,109</u>	<u>4,336</u>	<u>(1,037)</u>	<u>1,550</u>	<u>513</u>

18 Related party transactions

Participation Enterprises Limited (PEL) a company controlled by Clare Hanbury, the Secretary of Children for Health, and the sister of the Chair of Trustees, Tobias Hanbury, provided services to the charity totalling £5,382 (2019 - £14,927) during the year, under an arrangement agreed with the Trustees dated 9 January 2017 whereby PEL is retained to provide the services of Clare Hanbury to Children for Health on a consultancy basis at an agreed daily rate for core work and at a rate agreed by technical partners for technical work.

It is worth noting that PEL also works on a pro-bono basis for Children for Health as and when the charity funding levels are insufficient to cover the full amounts which would otherwise be due to PEL. In 2020, the estimated amount of pro bono services provided was a minimum of £18,200 (2019 - £3,500). Not all pro bono time is formally logged.

Included in other creditors is £Nil (2019 - £2,500) owed to Clare Hanbury.

CHILDREN FOR HEALTH LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Tobias Hanbury (Chair of Trustees)	
	Shelley Le Breton	
	Anise Waljee	
	Joshua George	(Appointed 10 July 2020)
	Emma Raworth	(Appointed 27 April 2021)
Secretary	Clare Hanbury-Leu	
Charity number	1153028	
Company number	08329914	
Registered office	32 Market Street Swavesey Cambridge Cambridgeshire United Kingdom CB24 4QG	
Independent examiner	Tracey Richardson BSc (Hons) FCA Azets 2 Hazlewell Court Bar Road Cambridge Cambridgeshire United Kingdom CB23 8DS	
