

**ANNUAL REPORT OF THE TRUSTEES & UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2021**



Diabetes – 10 messages for children to learn and share


Pacific Basin Group
District 2750

1. Our body breaks down what we eat and drink into fuel that our bodies need to grow, move and think. This is called digestion.



2. During digestion, some of what we eat and drink is turned into a sugar called glucose. Food like rice, bread, French fries, and noodles and snacks like candy, crackers, desserts and sweet drinks turn into glucose quickly.



3. When we move, our bodies use energy from glucose. If we stay still for too long, the glucose is not used and too much is left in the body.



4. There are different types of diabetes. Type 2 is the most common. It can be caused by eating too many processed foods, sugary foods, drinking too many sugary drinks and not moving enough.

TYPE 1	TYPE 2
PREDIABETES	TYPE 2
TYPE 2	TYPE 2
GESTATIONAL	TYPE 2

5. Type 2 Diabetes is a health condition that happens when there is too much glucose in the blood. It can make a person tired, weak, thirsty and feel ill but some people do not feel any symptoms.



6. Prevent Type 2 Diabetes! 1. Eat and drink less sugar. 2. Eat meals with colorful fruits and vegetables. 3. Move more. 4. Drink mostly water. 5. Get eight hours of sleep at night.



7. Type 2 Diabetes affects the circulation of the blood. If not controlled it can damage the eyes, heart, kidneys, nerves, skin and lower limbs.



8. To make sure our body is strong inside and out, we must be as active as we can.



9. Prediabetes happens when sugar levels in the blood are high. It can be reduced by eating well and moving more. More and more children have prediabetes which can lead to Type 2 diabetes.



10. Changing what we eat and drink and moving more can be HARD at first. Help from friends and family can make eating healthy and moving more fun for everyone. Start today with one small change.



Poster on Diabetes – developed with partners in Guam in 2021

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 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.

Letter From the Chairman of Trustees Tobias Hanbury

Dear CFH Friends and Supporters,

2021 was a year of recovery for Children for Health, after a couple of very challenging years. With limited resources, we have continued to develop and maintain a very impressive portfolio of programmes and partnerships, as the world slowly recovers from the pandemic.

We started 2022 in a much stronger financial position than at the end of the previous year. However, we continue to lean heavily on the generous flexibility of our CEO, Clare Hanbury, who has continued to run the charity partly on a pro bono basis during the times when we have been unable to afford her full salary. Clearly this is an unsustainable arrangement in the long term but, for the last three years, it has allowed Children for Health to survive the storms, and position us for sustainable growth in future.

Details of our activities and programmes are set out in detail in Clare's report below. We continue successfully to broaden the reach of CfH's work, both in terms of content and geography, and always enhancing the quality and effectiveness of our partners' programmes. Our positioning as a global resource hub is reflected in some very impressive download statistics. There is a huge demand around the world for the work we do. We are steadily building our presence on social media.

Fund-raising in 2021 continued to be difficult. Our intensive, unrelenting weekly letter-writing campaign to hundreds of UK Private Family Trusts and Foundations has produced some reasonable results, but it is sporadic, unpredictable and not quite as lucrative as we had hoped last year. It is probable that in the post-pandemic period, these trusts have become stricter in their policy of donating to new initiatives, only giving where there is a perfect match with their own objectives. Nevertheless, the unrestricted income we do receive is vital for covering our essential running costs.

As in previous years, 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 driving our work forward and 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 2022 and beyond.

Yours sincerely,



Tobias Hanbury
Chairman of Trustees
Children for Health

Review of 2021 Activities

Clare Hanbury, CEO

Dear Friends,

Like for many, 2021 has been a year of struggle but of getting back on our feet too. It has felt like more and more people are standing like supporters at a sports event - cheering us on. This motivation as bene important and necessary and if you are one of the people who have been there for us – THANK YOU! We have heard you and it has really helped.

This year we consolidated new partnerships and worked on specific projects with colleagues in Eswatini, Guam, and Zambia.

We accelerated and broadened our important relationship with the University of Loughborough,

We nurtured our friendship with USA based 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 continued to grow partnerships remotely using Skype, Zoom and WhatsApp.

AND, dear Friends, – we had more ‘unrestricted funding’ come into the charity than ever before. We have been reaching out to family Trusts and Foundations and they have been responding. The wonderful thing about this is that it’s given us scope to put funding towards projects which we feel are super-important – such as an Immunisation Poster – to support those working with children during the Covid-19 vaccination projects in their countries and we have been able to have deep, long-form conversations with partners on the root causes of choices and behaviours that have a negative impact on health but that are stubbornly difficult to change – and these linked again – to vaccine hesitancy, to diabetes, to compliance with HIV and AIDS treatment for children.

An important headline is that – from OUR website alone we have had **42,000 downloads of our resources in 142 countries!**

After you have read this summary, I would encourage you to visit our website www.childrenforhealth.org to view all of our colorful, 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 2021

Our Digital Hub

In 2021 our role as a Global Knowledge Hub for health education content and activities for children continues to hum and develop. This year we recorded downloads of [our materials](#) in a total of 142 countries! We went from a monthly average of 3955 downloads in the first 6 months to a monthly average of 3460 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 2021 were:

- [Malaria Poster](#)
- [Nutrition Poster](#)
- [Unlocked!](#)
- [The 100 Messages Booklet in Malayalam](#)
- [Diarrhoea Poster](#)

Volunteers

2021 has been the year where we have had great support from volunteers. Many of our volunteers have been helping us around their work as Masters' students or post graduates. They have worked on a project to get us better connected with like-minded allies in a number of different countries; they have worked on research – looking at the evidence base for children as carers and influencers on other children's health; they have helped us with Instagram; and with learning more about the topics of anaemia; early childhood stimulation, physical activity and the scope for children to play a bigger part in educating, influencing and supporting each other. We're so grateful for their time, energy and expertise!

Working remotely with colleagues and partners

2021 has been the year where using Zoom has brought us this amazing opportunity to connect to people in Zambia, Guam, Eswatini, Kenya and the US. Not just a meeting here and there, but really deep training, mentoring and project development. We have been using WhatsApp to send videos to children and their teachers and to really learn what is happening on the ground. It's been great.



Research

2021 has seen our relationship with a colleague at the University of Loughborough strengthen and deepen. This project is a joint venture with Loughborough University. We are co-creating 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. In 2022 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.



In addition, PhD students there have furthered our literature search on the scope for children to affect changes in early childhood stimulation and physical activity (topics that our volunteers have

contributed to as well). The year is concluding with a lot of hard work from volunteers on a much needed systematic review looking at '*Children as Agents of Change*'.

We have been developing other ideas too, including working together on the topic of 'Ending Childhood Obesity'. We are hoping to further our expand our work on this in 2022 including developing training modules based on the results of our project in Mexico.

Projects

2021 has seen some great new projects with some great new partners. These have included co-creating [posters and storybooks](#). It's important to remember that this is a very in-depth process – often lasting 4-6 months and the resulting resource is extremely rich and more of a teacher training resource and not just something to stick on a bookshelf or wall.

Guam

A storybook on bullying and resilience

Together with educators, public health officials and children in Guam, we co-created a storybook about bullying and resilience. The process included training a facilitator who then conducted several online classes with children. The teacher with the children then sent the results of these sessions to us and we based our story on their ideas. The story is nearly finished, and they are giving it one more read before we begin the artwork. We expect the book too be published in early 2022.

A Poster on Diabetes



Our latest poster in our series is for diabetes was developed with the participation of a panel of 18 experts including medical professionals, educators, and children in Guam (and in four other countries). It was an intensive process! We are pleased with the result and that 1,500 copies of the poster have been printed and distributed to schools throughout the country. The poster is two-sided: side one has 10 messages that children can learn and share about diabetes and side two has notes for educators and ideas for activities to mobilise children to better understand, remember and share ideas about the topic.

Eswatini

A poster and storybook on HIV & AIDS

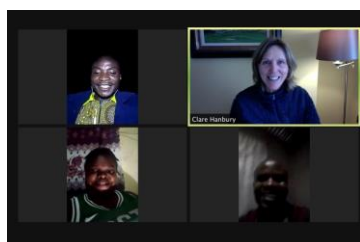
Our work in Eswatini is progressing despite many, many months of school closures. The teachers there are currently considering how our 10 messages on HIV & AIDS need to be adapted and used in their school and how the children might pass the messages on to their family and friends. In early 2022 they will conduct a workshop with the children about the messages and find out more about the children's experiences of HIV/AIDS on which we can then start to create a new storybook.



Zambia

A Curriculum, SuperBetter Children in Zambia

In this programme, the children and their teachers are learning and applying the 'SuperBetter Approach'. We are repurposing the language and techniques of video gaming approach that identifies seven 'rules' – and these set out ways to overcome obstacles and challenges. Our aim is to teach the children the SuperBetter approach and apply it to everyday physical and mental health issues. Up to this point, the children have been developing a social and emotional vocabulary, including learning a dance that has taught them about resilience. A complete toolkit documenting 18 months of work and making the activities and methods accessible to all, will be published in 2022.



Here is a screen shot of Clare Hanbury working with the adults in the team in Zambia. It has been a joy that the team leader is so good on Whatsapp and social media – so we are building a godo library of photos of this project and its progress.

Mozambique

Getting back to PCAANS in Changara



We have been so delighted to get back to the school in Changara, Tete Province where we had so much fun in February 2020 – the last time I made a field trip! PCAANS is the participatory approach

to learning and action for nutrition and health. Our colleague, Bibiche Sangwa returned to the school and met with the children and teachers we met all those months ago and discussed how they have been coping during the pandemic and if they felt enthusiastic to revive the programme. Of course, they were! And now we are on our way to revising this programme, once again demonstrating to the district officials the skills, ingenuity and competence of these children.

Others' using our work

Many hundreds of people find and repurpose our work to achieve their goals. We are very pleased that Peace Corps in Ghana have repurposed our malaria poster and [created a calendar for 2022](#).



In the Pipeline!

This already feels like a very long list of achievements but there is so much more happening behind the scenes. Our immunisation poster is in development and will be published early in 2022. Then there is planned work on a Water, Sanitation and Hygiene project, a new story book based on the story we developed with Save the Children for the Talking Book project in 2018, on a project to support children with learning and physical disabilities...and so much more.

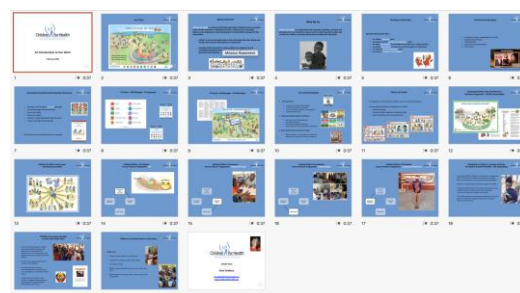
We are of course not giving up raising the funds we need to create online training and we are starting in a modest way with a donation for this purpose and alongside our colleagues in Mexico. In 2022 we will be offering training within our *Diabetes Toolkit Project* in Guam.

Virtual presentations

This year we tried a couple of these and they were fun! We drew in quite a few interested people for an introduction to our work – background, content, activities, methodology. It was quite a lot of work to set up and follow up but it gave us a taste for the potential for our online school.

Things that didn't work out

Let's not forget that in 2021 we have some major disappointments. It's been the bigger proposals which require a great deal of preparation and work – that have failed to compete. Proposals to develop mental health in Kenya (two proposals here); storybooks and teacher education in Kenya; work on Alcohol and Tobacco – developing posters and storybooks and training



teachers in Guam; working with new partners on immunisation and other health topics in Nigeria – and so on and so on... In all, these fantastically worthwhile projects could have done so well. Projects where our unique approach in mobilising children as agents of change is so needed!

The proposal writing process is exhausting and because of this we are extremely selective about the bids we take on.

It may be unusual for an organisation to include a section like this. It is hardly trumpet blowing stuff. There was a diminishing pot of funding for charitable causes during the pandemic and together with this chronic under-investment that characterises the mission of promoting health and preventing illness. Data from good sources suggest that 93-95% of health budgets are still spent on treatment and 3-5% on promoting health.

Plans for 2022

Here are the broad plans we have for 2022:

1. We continue our fundraising campaign underway to raise money for unrestricted funding.
2. We are optimistic that we will succeed in launching a *Non-Communicable Diseases* Project with Stowelink, Kenya which will enable us to work with this outstanding partner, to develop resources for children ahead 10-14 focusing on mobilizing children as agents of change.
3. We will work to launch a post graduate research project based at the University of Loughborough on *Children as Agents of Change*.
4. We expect to become involved in a *Ending Childhood Obesity* research project in which we champion the role of older children in helping to support good family dietary choices.
5. We will further develop our *Participatory Inquiry Process* and *Rainbow Circle* Methodology.
6. We will develop the first module on *Children for Health* for our online school in English and Spanish with colleagues at the University of Loughborough and our partners in Mexico.
7. We are fundraising for and hope to develop a poster and story book with partners in Zambia on the topic of *Supporting Children with Physical and Learning Disabilities*.
8. We are fundraising for and hope to develop a poster and story book with on the vital topic of *Water, Sanitation and Hygiene* with partners in Sierra Leone;
9. We will complete our programme, *Super Better Children in Zambia* and seek to broaden and scale this programme.
10. We will complete our *Immunisation Poster* and seek though is publication and distribution to find new allies and partners.
11. We will complete a toolkit on *Preventing Diabetes* to accompany the poster with the public health team and schools in Guam.

12. We hope to be successful in expanding our work in Guam and start work with a donor supporting cancer prevention innovations on the topics of *Alcohol and Smoking Prevention*. This work will also include teacher education.
13. We will complete our PCAANS toolkit (*Children's Participation in Nutrition and Health*) with our partners in Mozambique and look to scaling this well-established programme.
14. We expect to increase our presence on social media, using Facebook, Twitter, Instagram and maybe TikTok to better effect in order to find more fans and users of our work.

We are also certain that other opportunities will come our way through those who find, download and use our materials read our blog and come across our work on social media

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



A handwritten signature in black ink that reads "Clare Hanbury". The signature is stylized with a long, horizontal flourish extending to the right.

Clare Hanbury, CEO, Children for Health

Financial Review

It is pleasing to note that Children for Health saw a strong recovery in 2021 compared with 2020. Our total income in the year increased +66.4% to £43,997 versus £26,444 in the previous year. Donations and legacies increased from £12,731 to £14,548 (+14.3%), and 2021 income from Grants increased strongly from £13,713 to £29,449 (+114.7%). Key grants received during the year were for the SuperBetter Children initiative, the two Guam programmes (bullying & diabetes), a grant for the HIV & AIDS poster and story, plus a grant for the PCAANS programme in Mozambique.

On the expenditure side, charitable activities increased by +22.0% from £22,621 in 2020 to £27,599 in 2021. Consultancy and delivery costs increased due to higher payments to Clare Hanbury (via her company PEL) during the year: in 2021, PEL was paid £14,225 versus £5,382 in 2020. As mentioned in the Chairman's report, Clare Hanbury continues to contribute a lot of time on a pro bono basis while we continue the search for more sustainable funding sources.

Overall, net income for the year was £16,398 meaning that our year-end balance on 31st December 2021 rose to £20,734 – more than three times the Net Assets held at the end of the previous year. This is around 75% of our annual operating expenditure (versus a minimum level set at 15%). 74.5% of our Net Assets are tied up in Restricted Funding for on-going programmes, but we still had a solid financial base going into 2022.

We also settled the emergency loan that we had taken out from Barclays for £5,700 during 2020.

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

COLLABORATORS

David Gifford	Illustrator www.inscriptdesign.com
Liz Gifford.....	Author

PROFESSIONAL ADVISORS

Azets

REGISTRATION & OTHER DETAILS

Registered Name:	Children for Health Limited
UK Charity Registration Number:	1153028
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
Instagram:	www.instagram.com/childrenforhealth

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 2021.

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).

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 financial statements to be reached.



Tracey Richardson BSc (Hons) FCA

Compass House
Vision Park
Histon
Cambridge
Cambridgeshire
CB24 9AD
United Kingdom

20 June 2022
Dated:

CHILDREN FOR HEALTH LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	14,548	29,449	43,997	12,731	13,713	26,444
<u>Expenditure on:</u>							
Charitable activities	4	12,489	15,110	27,599	7,809	14,812	22,621
Net incoming resources before transfers		2,059	14,339	16,398	4,922	(1,099)	3,823
Gross transfers between funds		-	-	-	(658)	658	-
Net income for the year/ Net movement in funds		2,059	14,339	16,398	4,264	(441)	3,823
Fund balances at 1 January 2021		3,227	1,109	4,336	(1,037)	1,550	513
Fund balances at 31 December 2021		5,286	15,448	20,734	3,227	1,109	4,336

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 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		847		-
Current assets					
Debtors	10	12		-	
Cash at bank and in hand		22,179		11,188	
		22,191		11,188	
Creditors: amounts falling due within one year	12	(2,304)		(1,532)	
Net current assets			19,887		9,656
Total assets less current liabilities			20,734		9,656
Creditors: amounts falling due after more than one year	13		-		(5,320)
Net assets			20,734		4,336
Income funds					
Restricted funds	14		15,448		1,109
Unrestricted funds			5,286		3,227
			20,734		4,336

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 2021.

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 14 June 2022



.....
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 2021

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 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.

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 2021

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 2021

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 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	14,548	-	14,548	12,731
Grants received	-	29,449	29,449	13,713
	<u>14,548</u>	<u>29,449</u>	<u>43,997</u>	<u>26,444</u>
For the year ended 31 December 2020	<u>12,731</u>	<u>13,713</u>		<u>26,444</u>
Grants receivable for core activities				
Super better children	-	7,234	7,234	-
Guam story book on bullying	-	4,009	4,009	-
HIV and AIDS poster and story	-	8,000	8,000	-
Guam diabetes poster	-	5,206	5,206	-
PCAANS teacher's toolkit	-	5,000	5,000	-
Step up	-	-	-	7,538
Oral health poster	-	-	-	3,772
World reader shooting stars	-	-	-	2,403
	<u>-</u>	<u>29,449</u>	<u>29,449</u>	<u>13,713</u>

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	2021 £	2020 £
Postage, stationery and Paypal	410	-
Travelling expenses	18	1,126
Consultancy and delivery	19,080	14,569
Website and microsite development	2,471	4,846
Advertising and promotion	3,164	412
	<u>25,143</u>	<u>20,953</u>
Share of support costs (see note 5)	152	516
Share of governance costs (see note 5)	2,304	1,152
	<u>27,599</u>	<u>22,621</u>
Analysis by fund		
Unrestricted funds	12,489	7,809
Restricted funds	15,110	14,812
	<u>27,599</u>	<u>22,621</u>

5 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Depreciation	121	-	121	414	-	414
Bank charges	31	-	31	102	-	102
Accountancy	-	2,304	2,304	-	1,152	1,152
	<u>152</u>	<u>2,304</u>	<u>2,456</u>	<u>516</u>	<u>1,152</u>	<u>1,668</u>
Analysed between Charitable activities	152	2,304	2,456	516	1,152	1,668

6 Trustees

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

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

8 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 January 2021	332	1,662	1,994
Additions	-	968	968
At 31 December 2021	332	2,630	2,962
Depreciation and impairment			
At 1 January 2021	332	1,662	1,994
Depreciation charged in the year	-	121	121
At 31 December 2021	332	1,783	2,115
Carrying amount			
At 31 December 2021	-	847	847
At 31 December 2020	-	-	-

9 Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Cash at bank and in hand	22,179	11,188
Measured at cost	22,179	11,188
Carrying amount of financial liabilities		
Accruals and deferred income	2,304	1,152
Measured at cost	2,304	1,532

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	12	-
	<u> </u>	<u> </u>

11 Loans and overdrafts

	2021 £	2020 £
Bank loans	-	5,700
	<u> </u>	<u> </u>
Payable within one year	-	380
Payable after one year	-	5,320
	<u> </u>	<u> </u>

12 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Bank loans	11	-	380
Accruals and deferred income		2,304	1,152
		<u> </u>	<u> </u>
		2,304	1,532
		<u> </u>	<u> </u>

13 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans	11	-	5,320
		<u> </u>	<u> </u>

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

14 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:

	Balance at 1 January 2020	Movement in funds		Transfers	Balance at 1 January 2021	Movement in funds		Balance at 31 December 2021
	£	Income	Expenditure			Income	Expenditure	£
Peek Vision	-	-	(256)	256	-	-	-	-
Diarrhoea Posters	1,550	-	(1,516)	-	34	-	-	34
Step up	-	7,538	(7,940)	402	-	-	-	-
Oral health poster	-	3,772	(3,600)	-	172	-	-	172
World reader shooting stars	-	2,403	(1,500)	-	903	-	-	903
Super better children	-	-	-	-	-	7,234	(5,035)	2,199
Guam story book on bullying	-	-	-	-	-	4,009	(1,750)	2,259
HIV and AIDS poster and story	-	-	-	-	-	8,000	(2,575)	5,425
Guam Diabetes Poster	-	-	-	-	-	5,206	(4,500)	706
PCAANS teacher's toolkit	-	-	-	-	-	5,000	(1,250)	3,750
	1,550	13,713	(14,812)	658	1,109	29,449	(15,110)	15,448

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	847	-	847	-	-	-
Current assets/ (liabilities)	4,439	15,448	19,887	8,547	1,109	9,656
Long term liabilities	-	-	-	(5,320)	-	(5,320)
	<u>5,286</u>	<u>15,448</u>	<u>20,734</u>	<u>3,227</u>	<u>1,109</u>	<u>4,336</u>

16 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 £14,225 (2020 - £5,382) 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 2021, the estimated amount of pro bono services provided was a minimum of £24,500 (2020 - £18,200). Not all pro bono time is formally logged.

Included in other debtors is £12 (2020 - £Nil) owed by Clare Hanbury.

CHILDREN FOR HEALTH LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Tobias Hanbury (Chair of Trustees) Shelley Le Breton Anise Waljee Joshua George 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 Compass House Vision Park Cambridge Cambridgeshire United Kingdom CB24 9AD
