



**ANNUAL REPORT OF THE TRUSTEES & UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2022**



Company Number: 083299144 (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 in the year
Tobias Hanbury**

Dear CFH Friends and Supporters,

2022 was a year of consolidation for Children for Health, after the very challenging Covid years 2020-2021. We have continued to develop and maintain a very impressive portfolio of programmes and partnerships.

We continue to rely on the generous flexibility of our CEO, Clare Hanbury, who runs the charity partly on a pro bono basis during the times when we have been unable to afford her time.

Details of our activities and programmes are set out in detail in Clare's report below.

Our positioning as a global resource hub of high quality health education resources for low-income settings, is reflected in our impressive download statistics. This year we put more resources into building our presence on social media and finding new ways to get our resources into the hands of those who need them the most.

Fund-raising is difficult and we have seen a downturn since the pandemic. This is particularly the case with the unrestricted funds on which we rely for the good governance of the charity as well as flexibility to respond to the needs of our close partners and allies.

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 continue to count on everyone's commitment and perseverance to see us through 2023 and beyond.

Yours sincerely,



Tobias Hanbury
Chairman of Trustees (resigned 21 July 2023)
Children for Health

Review of 2022 Activities
Clare Hanbury, CEO

Dear Friends,

I feel that this during year Children for Health has been like a small airplane that has been well serviced over the past year and it is now taking off. We are a bit down on unrestricted donations this year, but we are having more success fundraising for specific projects. This is great as we are getting to do new things, but we'd love more flexibility to develop our online school and do more work on publicising what we already have and already do.

This year we have continued our work with an amazing colleague in Zambia, Kelvin Nsekwila with whom we have develop a *Super Better Children for Health* – a new curriculum on wellbeing. Kelvin won our 2022 Outstanding Partner Award. This award is in memory of these giants of International Child Health and Education. Hugh Hawes, Prof David Morley and Beverley Young. The work of these three, inspire me daily and motivate me to keep going especially when things are difficult.

We have completed our partnerships with colleagues in Eswatini (HIV and AIDS), with Guam (Type 2 Diabetes poster and a Bullying and Resilience story), with Mozambique (School Health and Nutrition) with Zambia (Well-being, Nutrition and Malaria).

Work is ongoing in Guam (Type 2 Diabetes Toolkit) and Zambia (Inclusive Education Poster and Storybook)

We began work Loughborough University and in February 2023 I will be going to Mexico to work with the Maya community in Yucatan and alongside parents, teachers, children and academics, looking at what children can do in the realms of nutrition, hygiene, physical activity and the stimulation of infants and young children. We will work with local artists and local universities.

We have continued to grow partnerships with others with whom we expect to work next year on the topics of Water Sanitation and Hygiene, Climate Change, Early Childhood Development and Sexual Health.

We strongly hope that in 2023 our work in Mozambique can resume, and we can get ourselves back alongside the School Health and Nutrition Department of Mozambique's national Ministry of Education. You may remember that in February 2020 we were formally invited to scale our programme across the country – and then the pandemic hit. So far it has been impossible to get back to where we were although we are very proud of the teachers' guide published in both English and Portuguese that we co-created with partners there which at least is our flag in the ground that provides information on exactly where we are now with the programme and what we wish to achieve. It also is a practical way for any educator wanting to use our programme in the classroom.

An important headline is that – from OUR website alone we have had **42,000 downloads of our resources in 142 countries! An average of 3,500 a month.**

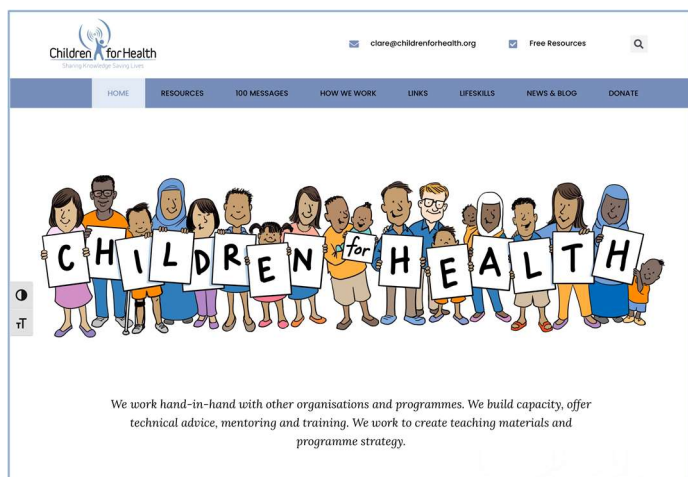
After you have read this summary, I would encourage you to visit our website www.childrenforhealth.org to view all of our colourful, attractive posters, storybooks and guidebooks, and have a look at our blog to see our illustrated posts and case studies.

Here are further details on the main areas of progress in 2022

Our Digital Hub

In March we launched our new website which is SO much slicker on the mobile.

www.childrenforhealth.org



85% of our views are by people on the mobile so we had to revise and upgrade the site. We worked with a great team in India. A big shout out to Amy Collins who managed this project and handles our website and so much more for all the work she has put in this year.

In 2022 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 2022 were:

- Malaria Poster
- Nutrition Poster
- Unlocked!
- The 100 Messages Booklet in Malayalam
- Diarrhoea Poster

Social Media

This year we are working with a new part time team member who is helping us a lot to get our Social Media up and running. Here are the links and please take a look at our new content and videos.

<https://www.facebook.com/Children4Health/>

<https://twitter.com/children4health>

<https://www.linkedin.com/in/clarehanbury1/>

<https://www.youtube.com/user/ChildrenForHealth>

<https://www.instagram.com/childrenforhealth/>



Working remotely with colleagues and partners



2022 has seen us continue to connect with colleagues around the world. Our anticipated field work in Mexico in 2023 will be the first time we will have been in the field since February 2020. Amazing! But it doesn't really feel like such an absence. I have had regular meetings with colleagues all over the world. WhatsApp has been a great way to send and receive videos and photos to our partners in Zambia and Eswatini who have been particularly good at keep us informed of their work with children in this way

When I went on the road all over the UK in September and October, I keep in touch with everyone from my van and even created training videos!

Research – Mexico

2022 has seen the start of our field work with the Loughborough University. We are finalizing sets of cards featuring health messages fund activities or children. Our field work will see these piloted and further ideas collected to produce training and other materials to help teachers and parents. We had started this project in 2022 but there were many delays due to the COVID pandemic. In 2023 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.



We contributed to a large research project on the topic of 'Ending Childhood Obesity' and are part of a Loughborough University implementation team conducting work in Europe. We will hear in early 2023 if this bid.

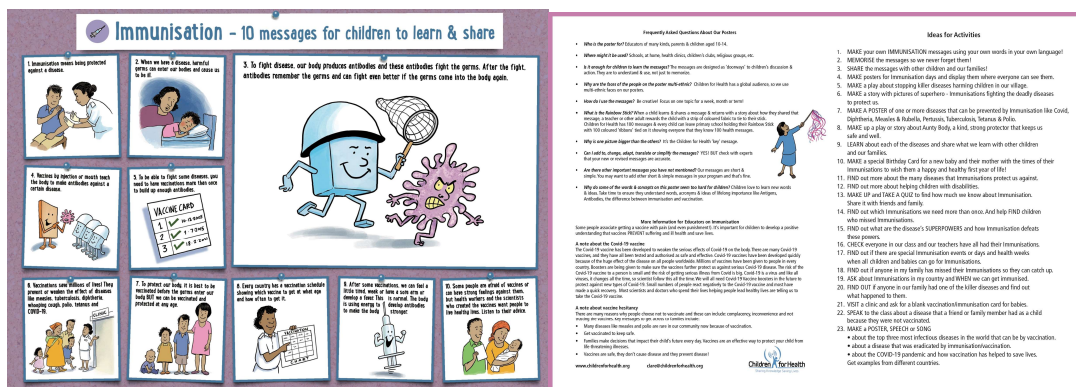
Projects

2022 has seen the completion of many projects. While an output like a storybook or a poster or a toolkit can seem quite a simple thing, every one of our publications takes a lengthy collaborative in-depth process and in the case of our work on *SuperBetter Children for Health* has taken not months but years! We hope that the resulting resource will be both a practical guide and a tool to advocate for further work.

Immunisation Poster

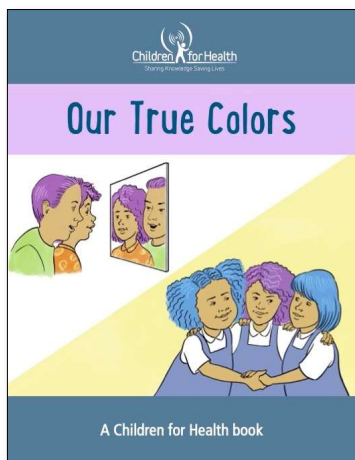
It was great to add the topic of Immunisation to our series of posters. We used precious reserve funds as it's such an important topic in this year where the Covid vaccination is being made available widely plus there's the great news that there is at last a Malaria vaccine.

As with all our posters it involved very many experts from around the world



[https://www.childrenforhealth.org/Immunisation Poster](https://www.childrenforhealth.org/Immunisation%20Poster)

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, *Our True Colours* can be downloaded here
<https://www.childrenforhealth.org/OurTrueColorsPrint>

Our storybook and toolkit on Type 2 Diabetes will be completed in the first quarter of 2023. This will combine a storybook based on the ideas and work of the children with simple fun activities.

Eswatini - A poster on HIV & AIDS Supported by the Mercury Phoenix Trust

Our work in Eswatini on HIV and AIDS I at last completed after many, many months of school closures and delays and we are delighted with the result.

Here are photos of the children reviewing the messages and the teachers giving it the thumbs up. This one of many activities that helped guide the development of the materials.



Download the poster on HIV here

<https://www.childrenforhealth.org/HIV&AIDSpoter>

The storybook will be published in the first week of 2023

Zambia - SuperBetter Children for Health supported by Astra Zeneca

SuperBetter Children for Health is a curriculum for young adolescents that can be integrated into a school's curriculum or taught as an extracurricular activity. The curriculum has been co-created by Children for Health and Kelvin Nsekwi, a teacher, and the founder of the *Tusekwile Imiti Ikula Foundation (TIIF) in Zambia*. TIIF provides educational services for the most vulnerable and marginalized children in the district.

The content and activities have all been tested and revised with the children of the *SuperBetter Children's Club*, Sansamwenje, Isoka District, Zambia.

The Toolkit was developed with the support of our allies at the SuperBetter company. The SuperBetter model was invented by Jane McGonigal, an American researcher and video game designer. Jane is author of the New York Times bestselling book, *SuperBetter, The Power of Living Gamefully*. SuperBetter is available as a mobile & web app that has been played by over 1 million people around the world. SuperBetter and the SuperBetter logo are registered trademarks of SuperBetter, LLC, the company behind SuperBetter. Learn more at www.SuperBetter.com



We have repurposed these amazing ideas for children as a curriculum that can be used in low resource settings and in mainstream schools or as part of an after-school activity.

Throughout the toolkit, there are comments from teachers and children set out in pink boxes, like this one:

The SuperBetter /Children for Health curriculum has played a vital role in the lives of children and youths in the Sansamwenje community of Isoka District in Zambia. The SuperBetter activities have helped shape the

children's mental health and now they're stronger, healthier, and more resilient. Children who piloted this model have grown to learn that they are the masters of their own thoughts, no situation can harm their feelings without their consent, and that they live in a world full of precious allies to turn to in bad times.

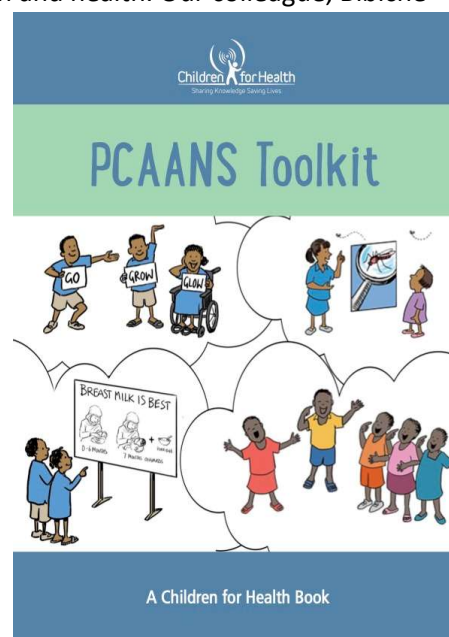
Inclusion Poster and Storybook sponsored by the Brian Murtagh Foundation

We assembled a large team of experts from around the world to help us construct the 10 messages below. The messages were checked by children in Zambia, and they also developed ideas on some themes for the storybook. We will continue to work with them going to and fro so we know the book reflects reality and has themes that all children can relate to.

Our storybooks and posters are supposed to be tools where the children, their families and educators can use the messages, ideas and activities to inspire the development of local action.

Mozambique - PCAANS Toolkit supported by Astra Zeneca and the Coles Medlock Foundation

At last we have completed the PCAANS toolkit 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!



Then they helped us created this new Toolkit for 2022 which pulls together all the history and experience gained since I have been involved since 2011! And it looks to the future as both a practical guide for teachers and an advocacy tool for programme managers.

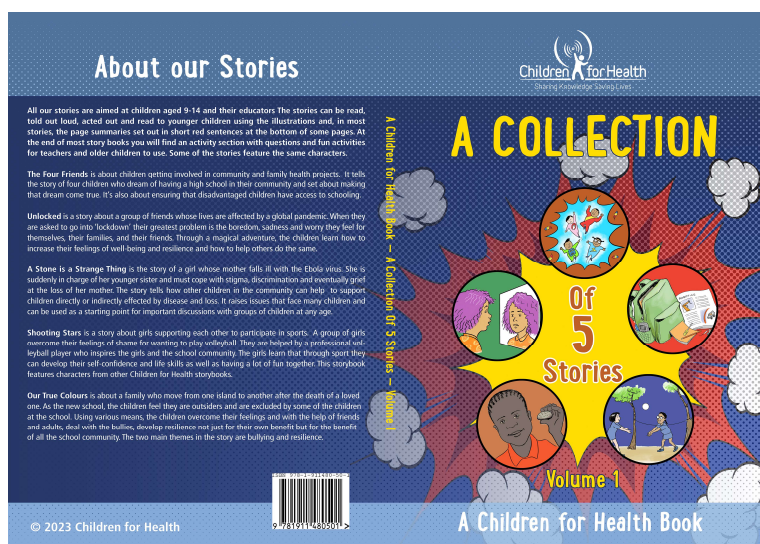
Download the PCAANS Toolkit here

<https://www.childrenforhealth.org/NutritionToolkit>

<https://www.childrenforhealth.org/NutritionToolkitPortuguese>

Print on Demand – Two Volumes of our Storybooks

Not quite there yet but 2023 will see the publication of two volumes of our storybooks for those who want to purchase printed version of the stories. We have a volunteer putting these together for us and managing the process. It will be interesting to understand the readership for this and we hope that sales could become a way to fund new storybook projects.



Others' using our work

We know from the number of downloads we get each month and in so many countries, that our content is being used by people all over the world. But its always nice to get messages like the ones below that give us a flavour for specific projects where our work is being used.

We are planning a training session for children and found the attached materials interesting. (PCAN poster and Rainbow Garden and Filthy the Fly) My email is to ask your permission to use these documents (edit and translate into French).

A media and communications officer for a large child focussed organisation in Niger

We work in many minority languages on 6 continents and over 90 different countries. Among our many activities we promote literacy in the vernacular and have a library of books that can easily be translated and used. Many of your child health education posters contain excellent information that could be easily adapted to a book for our library and made available for translation into languages with limited access to health education.

Paediatrician with over 35years experience working with an Institute of Linguistics and as a medical consultant.

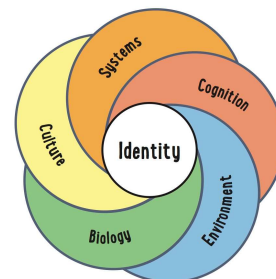
I saw the link to Superbetter Children for Health and also looked at other resources on the Children for Health website. What permissions would we need to translate and use the resources that are not yet in our main language (Bangla/Bengali)? Our initial purpose would be a screen display in our children's outpatient and rehab waiting areas. I found the 100 messages resource – we would copy/paste these onto a powerpoint or similar software,

Head of Paediatrics, Bangladesh

In the Pipeline!

This already feels like a very long list of achievements but there is so much more happening behind the scenes. We have continued to grow partnerships with others with whom we expect to work next year on the topics of Water Sanitation and Hygiene, Climate Change, Early Childhood Development and Sexual Health.

We are still working on our *Participatory Inquiry Process* and *Rainbow Circle Methodology* alongside Adolescent Behavioral expert, Sarah Newton. This is slow and difficult work and more so because of the lack of field work. We need to be doing field work to reflect on this very deep methodology. In 2023 we expect to be able to offer clear guidance on a framework that any health education partner could use to promote the participation of children and young adolescents in their programmes. Exciting stuff!



We are of course not giving up on trying to raise 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. This year we have experimented with a very simple model for our Guam programme, and we are working to understand how to use the Learn Dash Programme as a platform for our work in Mexico.

Things that didn't work out

As is our custom its good also for us to reflect on things that haven't worked out! Last year we invested a LOT of time on big proposals that didn't come though so this year we have been a lot more cautious and more successful but with the much smaller projects. For an organisation of our size what we need is a small but dedicated group of donors who understand us and champion our work.

A couple of research bids we helped with have not come though including the post graduate research project based at the University of Loughborough on *Children as Agents of Change*.

We are still hoping to secure a partnership with a team of young entrepreneurs in Kenya who are focussed on mobile health and NCD's. We had expected something to be funded in 2022. We think we have a lot to offer but the question is when do you gently take an idea or a partner off your plans and prospects lists?

There has also been a marked decline in responses to our ongoing funding campaign and those that do respond are 90% 'no's'. This has been a bit disheartening.

It may be unusual for an organisation to include a section like this. It is hardly trumpet blowing stuff. There still seems to be a diminishing pot of funding for charitable causes 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.

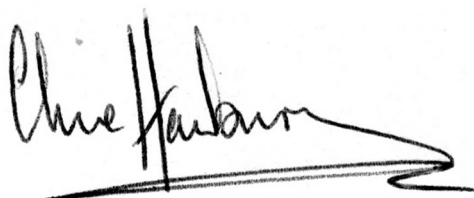
Plans for 2023

Here are the plans we have for 2023:

1. We continue our fundraising campaign underway to raise money for unrestricted funding.
2. We will continue for a few more months anyway to try to establish a *Non-Communicable Diseases* Project with allies, Stowelink, Kenya which will enable us to work with this partner, to develop resources for children aged 10-14 focusing on mobilizing children as agents of change.
3. We are fundraising for and hope to develop a poster and story book with on the vital topic of *Water, Sanitation and Hygiene* with new partners in Kenya and we are currently in discussion with them and a prospective donor;
4. We will seek to expand our SuperBetter Children for Health Work in Zambia.
5. We hope to develop a storybook and poster for our series on Early Childhood Development.
6. We will complete a project with the University of Loughborough focusing on for topics and this will include new materials and two online training modules.
7. We will seek to expand our work on inclusive education with new partners.
8. We will complete the story book and toolkit on *Preventing Type 2 Diabetes* to accompany the poster with the public health team and schools in Guam.
9. We expect to refine our messaging and 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.
10. We will spend more time than we did this year on publicising our work so that even more people find out about it and use it and we will be using our networks and social media to help us do this.

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!



Clare Hanbury, CEO, Children for Health



Financial Review

Our total income in the year decreased -18.6% to £35,803 versus £43,997 in the previous year. Donations and legacies decreased from £14,548 to £10,837 (-25.5%), and 2022 income from Grants decreased from £29,449 to £24,966 (-15.2%).

Key grants received during the year were for

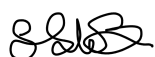
- The SuperBetter Children initiative
- The Guam GEDA Diabetes programme
- The Online school
- Inclusive education
- A Climate Change programme; and
- Cards for Health.

On the expenditure side, charitable activities increased by +46.5% from £27,599 in 2021 to £40,423 in 2022.

Consultancy and delivery costs increased due to higher payments to Clare Hanbury (via her company PEL) during the year: in 2022, PEL was paid £19,450 versus £14,225 in 2021. 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 expenditure for the year was £4,620 meaning that our year-end balance on 31st December 2022 decreased to £16,114. This is around 40% of our annual operating expenditure (versus a minimum level set at 15%). 82.2% of our Net Assets are tied up in Restricted Funding for on-going programmes, but we still had a solid financial base going into 2023.

The trustees' report was approved by the Board of Trustees on **28th September 2023**



Shelley Shoaib Le Breton
Chairman of Trustees

BOARD OF TRUSTEES (at the time of submission)

Shelley Shoaib Le Breton..... Chairman
Emma Hutchinson..... Trustee
Joshua George..... Trustee
Anise Waljee..... Trustee
Rashid Bajwa..... Trustee

MANAGEMENT

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

COLLABORATORS

David Gifford Illustrator www.inscriptdesign.com
Liz Gifford..... Author
Nazariy Pankevych..... Social Media

PROFESSIONAL ADVISORS

Azets Limited

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 2022.

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

Dated: 28th September 2023
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CHILDREN FOR HEALTH LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	3	10,837	24,966	35,803	14,548	29,449	43,997
Expenditure on:							
Charitable activities	4	13,262	27,161	40,423	12,489	15,110	27,599
Net (outgoing)/incoming resources before transfers							
		(2,425)	(2,195)	(4,620)	2,059	14,339	16,398
Net (expenditure)/income for the year/ Net movement in funds							
		(2,425)	(2,195)	(4,620)	2,059	14,339	16,398
Fund balances at 1 January 2022							
		5,286	15,448	20,734	3,227	1,109	4,336
Fund balances at 31 December 2022							
		2,861	13,253	16,114	5,286	15,448	20,734

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		605		847
Current assets					
Debtors	11	2,287		12	
Cash at bank and in hand		16,914		22,179	
		<u>19,201</u>		<u>22,191</u>	
Creditors: amounts falling due within one year	12	<u>(3,692)</u>		<u>(2,304)</u>	
Net current assets			15,509		19,887
Total assets less current liabilities			<u>16,114</u>		<u>20,734</u>
Income funds					
Restricted funds	13		13,253		15,448
Unrestricted funds			2,861		5,286
			<u>16,114</u>		<u>20,734</u>

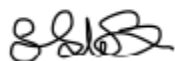
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

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 28 September 2023



Shelley Shoaib Le Breton
Trustee

Company registration number 08329914

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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. 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 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.

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.

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

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 the statement of financial activities.

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 2022

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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	10,837	-	10,837	14,548
Grants received	-	24,966	24,966	29,449
	<u>10,837</u>	<u>24,966</u>	<u>35,803</u>	<u>43,997</u>
For the year ended 31 December 2021	<u>14,548</u>	<u>29,449</u>		<u>43,997</u>
Grants receivable for core activities				
Super better children	-	1,000	1,000	7,234
Guam story book on bullying	-	-	-	4,009
HIV and AIDS poster and story	-	-	-	8,000
Guam diabetes poster	-	-	-	5,206
PCAANS teacher's toolkit	-	-	-	5,000
Guam GEDA Diabetes	-	7,691	7,691	-
Online school	-	1,000	1,000	-
Inclusive education	-	8,000	8,000	-
Climate change storybook	-	5,000	5,000	-
Cards for Health	-	2,275	2,275	-
	<u>-</u>	<u>24,966</u>	<u>24,966</u>	<u>29,449</u>

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	2022 £	2021 £
Postage, stationery and Paypal	577	410
Travelling expenses	-	18
Consultancy and delivery	32,670	19,080
Website and microsite development	2,727	2,471
Advertising and promotion	1,903	3,164
	<u>37,877</u>	<u>25,143</u>
Share of support costs (see note 5)	242	152
Share of governance costs (see note 5)	2,304	2,304
	<u>40,423</u>	<u>27,599</u>
Analysis by fund		
Unrestricted funds	13,262	12,489
Restricted funds	27,161	15,110
	<u>40,423</u>	<u>27,599</u>

5 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Depreciation	242	-	242	121	-	121
Bank charges	-	-	-	31	-	31
Accountancy	-	2,304	2,304	-	2,304	2,304
	<u>242</u>	<u>2,304</u>	<u>2,546</u>	<u>152</u>	<u>2,304</u>	<u>2,456</u>
Analysed between Charitable activities	242	2,304	2,546	152	2,304	2,456

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 2022

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 January 2022	332	2,630	2,962
Disposals	(332)	-	(332)
At 31 December 2022	-	2,630	2,630
Depreciation and impairment			
At 1 January 2022	332	1,783	2,115
Depreciation charged in the year	-	242	242
Eliminated in respect of disposals	(332)	-	(332)
At 31 December 2022	-	2,025	2,025
Carrying amount			
At 31 December 2022	-	605	605
At 31 December 2021	-	847	847

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10	Financial instruments	2022	2021
		£	£
	Carrying amount of financial assets		
	Prepayments and accrued income	2,275	-
	Cash at bank and in hand	16,914	22,179
	Measured at cost	19,189	22,179
	Carrying amount of financial liabilities		
	Other creditors	1,388	-
	Accruals and deferred income	2,304	2,304
	Measured at cost	3,692	2,304
11	Debtors	2022	2021
		£	£
	Amounts falling due within one year:		
	Other debtors	12	12
	Prepayments and accrued income	2,275	-
		2,287	12
12	Creditors: amounts falling due within one year	2022	2021
		£	£
	Other creditors	1,388	-
	Accruals and deferred income	2,304	2,304
		3,692	2,304

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 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 2021	Income	Expenditure	Balance at 1 January 2022	Income	Expenditure	Balance at 31 December 2022
	£	£	£	£	£	£	£
Diarrhoea Posters	34	-	-	34	-	(34)	-
Oral health poster	172	-	-	172	-	(172)	-
World reader shooting stars	903	-	-	903	-	-	903
Super better children	-	7,234	(5,035)	2,199	1,000	(2,999)	200
Guam story book on bullying	-	4,009	(1,750)	2,259	-	(2,000)	259
HIV and AIDS poster and story	-	8,000	(2,575)	5,425	-	(5,277)	148
Guam Diabetes Poster	-	5,206	(4,500)	706	-	(700)	6
PCAANS teacher's toolkit	-	5,000	(1,250)	3,750	-	(2,995)	755
Guam GEDA diabetes toolkit	-	-	-	-	7,691	(5,611)	2,080
Online school	-	-	-	-	1,000	-	1,000
Inclusive education poster and story	-	-	-	-	8,000	(4,730)	3,270
Climate change storybook	-	-	-	-	5,000	(368)	4,632
Cards for health	-	-	-	-	2,275	(2,275)	-
	<u>1,109</u>	<u>29,449</u>	<u>(15,110)</u>	<u>15,448</u>	<u>24,966</u>	<u>(27,161)</u>	<u>13,253</u>

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Tangible assets	605	-	605	847	847
Current assets/(liabilities)	2,256	13,253	15,509	4,439	19,887
	<u>2,861</u>	<u>13,253</u>	<u>16,114</u>	<u>5,286</u>	<u>20,734</u>

15 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 £19,450 (2021 - £14,225) 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 2022, the estimated amount of pro bono services provided was a minimum of £6,419 (2021 - £24,500). Not all pro bono time is formally logged.

Included in other debtors is £12 (2021 - £12) owed by Clare Hanbury. This has been paid since the year end.