



**ANNUAL REPORT OF THE TRUSTEES & UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2023**



An illustration from our new storybook, A Mazing Treasures
addressing issues of Inclusion and Disability.

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 Chair of Trustees
Shelley Shoaib le Breton

Dear CFH Friends and Supporters,

2023 was another dynamic year. On an administrative note, Tobias Hanbury stood down as Chair, and I now have the honour of taking up this position.

We have continued to provide health education resources, globally. You can find detailed information about our activities and programmes in Clare's report, below.

CFH is also stepping into the realm of Mental Health, through our Inclusion poster and storybook to counter bullying. We hope to develop and grow this aspect, as there is more awareness around the importance of the interconnection of mental and physical health.

We are grateful to our CEO, Clare Hanbury, who donates much of her time to help run the charity.

Our role as a global hub for high-quality health education resources, particularly in low-income settings, is evident from our impressive download statistics. Like last year, this year, we continue to focus on finding ways to deliver our resources to those who need them most.

Fundraising is challenging, and regular unrestricted funds especially so. However, we have benefitted from a legacy from a close friend and colleague of the charity.

I want to thank my fellow Trustees for their support, efforts, and dedication. Clare's perseverance, determination, and generosity in leading our work and donating her time have been invaluable.

I would also like to highlight that the way we work is through genuine community participation, where resources are co-created. We continue to rely on everyone's enthusiasm and hard work to carry us through 2024 and beyond.

Yours sincerely,



Shelley Shoaib le Breton
Chair of Trustees
Children for Health

Review of 2023 Activities
Clare Hanbury, CEO

Dear Friends,

An important headline is that – we have had 51,655 downloads of our health education content and this an average of 4,305 a month. Our most popular downloads are posters and the 100 messages booklet in English. This without too much promotion which we intend to really increase in 2024.

Hear are some headline achievements!

Our Type 2 Diabetes Storybook & Poster Our storybook, "My Hero," and the Type 2 Diabetes poster were completed with input from children, teachers, and public health professionals in Guam. These resources are available for free download and aim to educate on Type 2 Diabetes prevention through engaging stories and activities.

Our Inclusion Poster & Storybook "A Mazing Treasures" and its accompanying inclusion poster were created with contributions from international experts and the *Tusekwile Imiti Ikula Foundation* (now called The Phoenix Trust) in Zambia. These tools are designed to promote understanding and discussions around inclusion.

Kenya: WASH In collaboration with Dig Deep, we are finalizing educational guides on school health and hygiene, integrating our methods within the Kenyan curriculum.

New Posters We successfully fundraised and began work to develop three more of our 10 key message posters for the topics:

- *Water, Sanitation, and Hygiene*
- *Coughs Colds and Pneumonia*
- *Intestinal Worms*

Eswatini: Life skills and Sexual Health Supported by the Freddie Mercury Phoenix Trust, we are continuing our work on sexual and reproductive health education in Eswatini, focusing on HIV prevention and lifeskills and addressing the problem of sexual violence against young adolescent girls.

Pakistan: Diabetes Prevention Our trustee, Dr. Rashid Bajwa, is leading a proof-of-concept project on Type 2 Diabetes prevention in 30 schools, with potential for expansion.

Zambia: Well-being and Health Our mental health and well-being guide has been distributed in Zambia, and we are planning further initiatives based on this successful publication.

Thank you for your continued support and interest in our mission.

For more information and to access our resources, visit [Children for Health](#).

Illustrations and Links:

- [My Hero Storybook](#)
- [Type 2 Diabetes Poster](#)
- [Inclusion Poster](#)
- [A Mazing Treasures Storybook](#)

Here are further details on the main areas of progress in 2023

Our Digital Hub

We have focused on expanding our outreach through a part-time team member dedicated to social media. In 2023, LinkedIn emerged as our most engaging platform, attracting project managers and school leaders, such as headteachers. Conversely, engagement on TikTok, Facebook, and Instagram was lower.

<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/>

Projects

Many of our projects this year have involved content creation. While a storybook, poster, or toolkit may seem like a simple output, each of our publications involves a lengthy, in-depth, and collaborative process. In the case of our work on Diabetes, Inclusive Education, and Mental Health, these projects have taken not just months but years to develop.

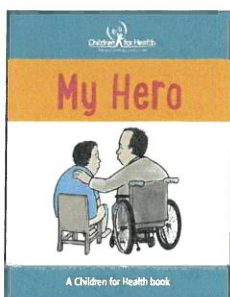
In 2024, we plan to launch a podcast that will explore participatory health education and the significant role Children for Health plays in this field.

Working remotely with colleagues and partners



Much like in 2022, our CEO continued to work remotely throughout 2023, operating from her campervan as she traveled extensively across England, Wales, Scotland, and Ireland.

The west coast of Ireland was particularly remarkable.



Guam: My Hero | A Toolkit on Type 2 Diabetes

"My Hero" is a storybook focused on the theme of Type 2 Diabetes, developed collaboratively by Children for Health, children, educators, and public health professionals in Guam.

The book combines a story with ten activities designed to help children and educators deepen their understanding of the issues related to Type 2 Diabetes.

The main character, Harry, deals with the challenges of his father's illness, reflecting real insights gathered from workshops with children in Guam.

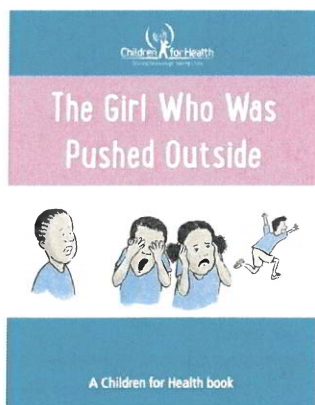
The development process involved extensive collaboration, including initial discussions with health professionals and educators to understand the key challenges. Teachers then conducted workshops with children, gathering ideas for characters, situations, and dialogues that were woven into the story. The book also addresses the difficulties children and families face in making healthy lifestyle choices, despite knowing what they should do. It emphasizes the role of identity and peer influence in shaping habits.

The story was reviewed and refined with feedback from the Guam team and other experts to ensure it resonates with children beyond Guam. Summaries of each chapter are provided for older children to help them retell the story, particularly to younger children.

Children for Health advocates for promoting health through enjoyable physical activity and healthy eating, without emphasizing weight loss or dieting, which can lead to harmful outcomes like eating disorders. The organization focuses on sustainable, realistic changes that can be supported by families and communities, backed by scientific evidence.



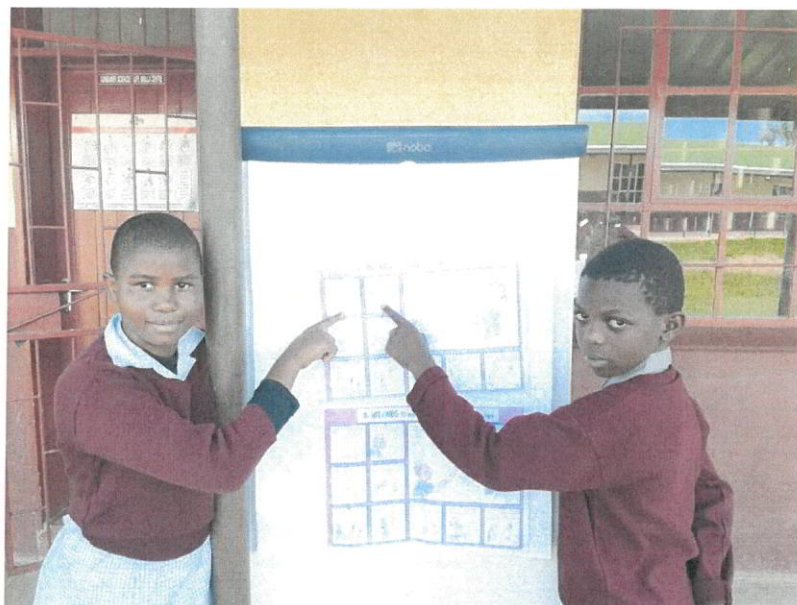
Eswatini – A storybook on HIV and Aids and a project on Sexual Violence against young adolescent girls



The Girl Who Was Pushed Outside, addresses the sensitive topic of HIV through the experiences of a young girl newly diagnosed with the virus. The story explores how she copes with the reactions of her classmates, aiming to tackle issues like stigma, ignorance, false beliefs, and the importance of supporting families affected by HIV.

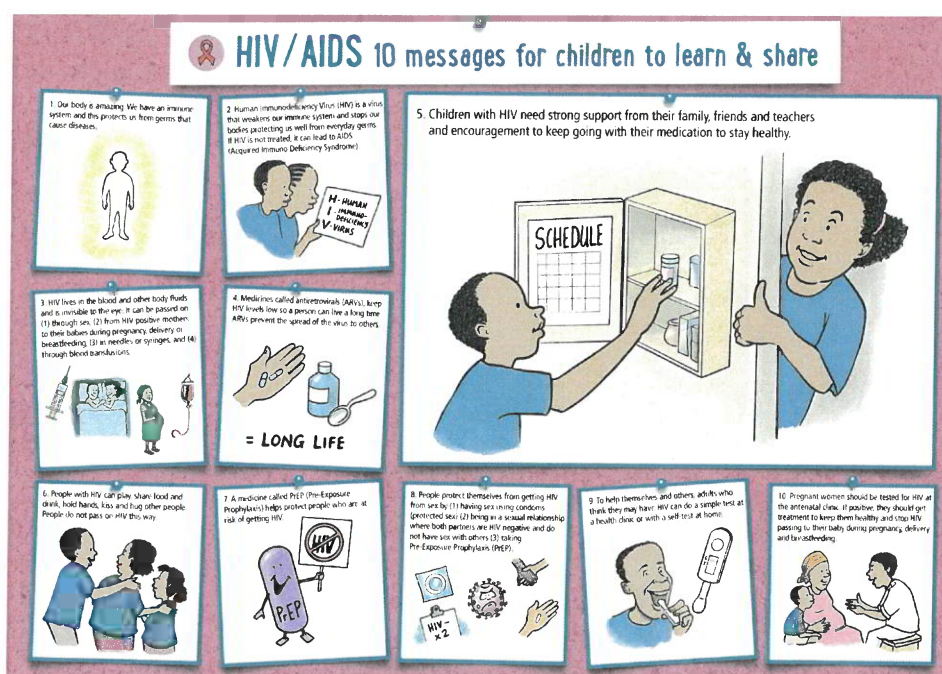
Designed for children aged 9-14, the book is intended for both independent reading and for older children to read to younger ones. An activity section at the end of the book provides teachers and older students with questions and exercises to deepen understanding.

The storybook was created in collaboration with teachers and students from Enkhaba Primary School in Eswatini. Their contributions were essential in refining the 10 key messages about HIV & AIDS that the book seeks to convey. They also participated in workshops to generate story ideas and reviewed the final story and artwork. Reflecting on the project, the teachers and students expressed how impactful the experience was, particularly in clarifying misconceptions about HIV.



One teacher remarked, "We had a great time working with you and we also benefitted a lot, especially our learners. They gained a clear insight of HIV/AIDS because most of them knew the myths as facts."

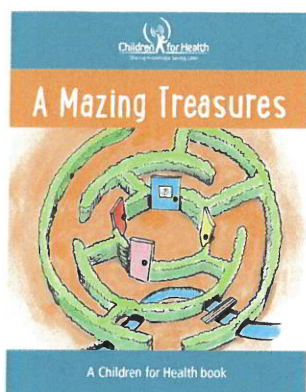
The storybook is complemented by our free poster that illustrates the 10 key messages on HIV & AIDS. Children for Health encourages the public to download the poster and join their community to stay updated on future publications and projects. They also invite feedback on how these resources are being utilized, hoping to continue making a positive impact in communities around the world.



Zambia - SuperBetter Children for Health supported by Astra Zeneca

In 2023, we were delighted to use the remainder of the 2022 budget for this project to print and send materials to the school in Zambia that collaborated with us. Surprisingly, it was more cost-effective and produced better quality results to print and ship the materials from our location than to have them printed locally in Zambia.

Zambia: Inclusion Poster and Storybook sponsored by the Brian Murtagh Foundation



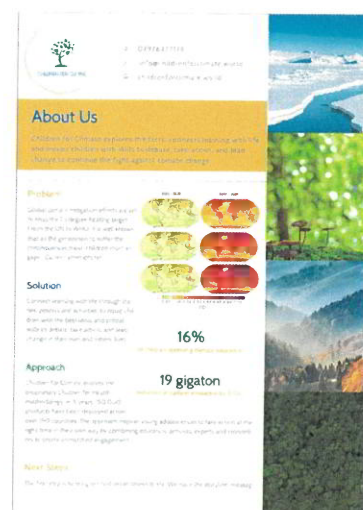
The storybook, *Amazing Treasures*, is designed to help children understand and accept differences among people. It uses colorful pictures and simple stories to show why it's important to include everyone, no matter their background or abilities, in activities and social situations.

It's a resource book too with lots of activities at the back and these aim to build a more inclusive and supportive environment by encouraging children to accept and help each other. It's part of a larger effort to improve understanding and kindness among young people.

Climate Change

We were delighted to secure funding to explore the possibility of assisting a colleague in establishing a community interest company focused on Children for Climate (CfC).

Children for Climate is a project designed to empower children to become active participants in the fight against climate change. Recognizing that current climate mitigation efforts are falling short of the 1.5-degree heating target, and that children will bear the brunt of the consequences, the initiative seeks to address this gap by connecting learning with life. Using stories, posters, and activities, Children for Climate equips young people with the best ideas and critical skills to debate, act, and lead change in their own and others' lives. This approach builds our methodology, which has successfully deployed 150,000 products across over 190 countries in the past five years. As a next step, the project plans to bring its first set of stories to life, aiming to engage children in meaningful climate action and contribute to a significant reduction in carbon emissions by 2050.



In 2023 we held several workshops and created the concept for a five-part story series.

1. Me - We - They
2. Forest
3. Water
4. Air
5. Alive (Biodiversity)

Overview: The Climate Change Story Series is designed for 9-12-year-olds and consists of short novellas that children can read in one sitting (about 30 to 60 minutes). Each story aims to entertain while educating children and their families about climate change. The stories include key messages, questions, and activities to spark discussions and inspire action.

They feature a consistent cast of characters across the series, allowing children to follow their development.

- Petro: A time-traveling Guardian.
- James: One of the main children.
- Kiran: A shy girl who plays a key role.
- Reema: Another child in the group.

- Ester: A teenager with a developing romantic subplot.
- Adam: Ester's counterpart.

The series features a mix of real and parallel time, with a group called "The Gathering" in the parallel time working to protect the planet using ancestral wisdom. They mentor children through Guardians who travel between times.



The first three Story Summaries:

- **Me - We – They:** Joji and Mex, members of The Gathering, discuss Earth's environmental issues. They argue about which children to bring through a portal to help with climate change. They choose Ester, who is initially indifferent but is subtly influenced by her experience. Joji develops feelings for her, which complicates matters. Ester returns to her time with a mysterious app and shares her story with local children, hinting at potential change.
- **Forest:** Petro, a Guardian who can travel between times, works with children on a school project about trees. His true identity is revealed by Kiran, who uses her connection to her mayor aunt to mobilize the community. Petro faces danger as a result of these efforts.
- **Water:** This story deals with how conspiracy theories about climate change can mislead people. The children investigate and debunk false claims about water. One child gets drawn into a conspiracy group but is eventually rescued by friends who use evidence-based research to challenge the false information.

Each story will highlight the competence and resilience of children and emphasize their crucial role in addressing big issues like climate change.

Things that didn't work out



Reflecting on our experiences is a valuable part of our process, and it's important to recognize the positive takeaways even from challenges. Last year, we dedicated significant time and effort to a project led by the University of Loughborough focused on *Children as Agents of Change*. Although our field trip to Mexico revealed that the local partners were not currently engaged in the process and did not require our assistance, this experience provided us with a crucial insight: the importance of directly involving beneficiaries in project preparation rather than relying on third parties.

We remain optimistic about the project and the potential impact of the hard work we invested in enhancing their efforts in nutrition, physical education, and early childhood development. While the experience was challenging and presented unique difficulties, it was also a valuable learning opportunity. It's the first time We've encountered a situation where our expertise seemed less relevant, and it's a reminder of the importance of aligning our

efforts closely with the needs of those we aim to support. Moving forward, these lessons will guide us in creating more effective and impactful initiatives.

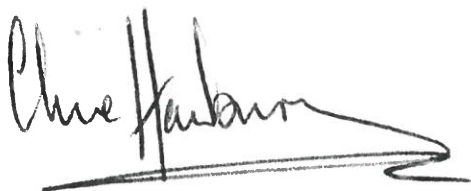
Plans for 2024

Plans we have for 2024 include:

1. To continue our fundraising campaign to secure unrestricted funds.
2. To fundraise for the completion of our ten-poster series, with only two topics remaining: the care of babies and young children, and injury prevention.
3. To finalize three posters on WASH (Water, Sanitation, and Hygiene), Coughs, Colds, and Pneumonia, and Intestinal Worms. This work will be done in collaboration with allies and partners in Africa.
4. To develop our work in Eswatini, focusing on sexual violence against young adolescent girls.
5. To complete our WASH project with Dig Deep, an NGO with programs in Bomet County, Kenya, aimed at strengthening the WASH curriculum in schools.
6. To expand our Superbetter Children for Health program in Zambia.
7. To develop at least one more storybook.
8. To launch a podcast and strengthen our marketing efforts with a campaign titled "Getting Us Connected," to reach those who can utilize our materials in their schools and other programs.
9. To focus away from proactive project fundraising and instead focus on getting our materials to those who need them.

We are confident that new opportunities will arise through those who discover, download, and use our materials, read our blog, and engage with our work on social media.

Thank you for your continued interest in and support of Children for Health!



Clare Hanbury, CEO, Children for Health



Financial Review

It is pleasing to note that Children for Health say our total income in the year increase by 3.1% to £36,904 versus £35,803 in the previous year. Donations and legacies decreased from £10,837 to £7,949 (-22.5%), but 2023 income from Grants increased from £24,966 to £28,955 (16%).

Key grants received during the year were for

- Cards for Health
- The WASH and other posters programme
- An initiative with the Mercury Phoenix Trust.

On the expenditure side, charitable activities decreased by 22.9% from £40,423 in 2022 to £31,152 in 2023.

Consultancy and delivery costs have decreased in total. There were payments to Clare Hanbury (via her company PEL) during the year: in 2022, PEL was paid £19,450 versus £19,522 in 2023. 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 £5,752 meaning that our year-end balance on 31st December 2023 increased to £21,866. This is around 70% of our annual operating expenditure (versus a minimum level set at 15%). 85.7% of our Net Assets are tied up in Restricted Funding for on-going programmes, but we still had a solid financial base going into 2024.

The trustees' report was approved by the Board of Trustees on 27th September 2024.



Shelley Shoaib Le Breton
Chair of Trustees

BOARD OF TRUSTEES

Shelley Shoaib Le Breton..... Chair
Emma Hutchinson..... Trustee
Joshua George..... Trustee
Dr 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.....Marketing

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 2023.

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: 27 September 2024

CHILDREN FOR HEALTH LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	7,949	28,955	36,904	10,837	24,966	35,803
Expenditure on:							
Charitable activities	4	6,511	24,641	31,152	13,262	27,161	40,423
Net incoming/(outgoing) resources before transfers							
		1,438	4,314	5,752	(2,425)	(2,195)	(4,620)
Gross transfers between funds		(1,187)	1,187	-	-	-	-
Net income/(expenditure) for the year/							
Net movement in funds		251	5,501	5,752	(2,425)	(2,195)	(4,620)
Fund balances at 1 January 2023		2,861	13,253	16,114	5,286	15,448	20,734
Fund balances at 31 December 2023		3,112	18,754	21,866	2,861	13,253	16,114

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		363		605
Current assets					
Debtors	11	-		2,287	
Cash at bank and in hand		25,885		16,914	
		25,885		19,201	
Creditors: amounts falling due within one year	12	(4,382)		(3,692)	
Net current assets			21,503		15,509
Total assets less current liabilities			21,866		16,114
Income funds					
Restricted funds	13		18,754		13,253
Unrestricted funds			3,112		2,861
			21,866		16,114

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 2023.

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 27 September 2024



Shelley Shoaib Le Breton
Trustee

Company registration number 08329914

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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:

Computers	25% on cost
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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.

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.

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

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 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	7,949	-	7,949	10,837
Grants received	-	28,955	28,955	24,966
	<u>7,949</u>	<u>28,955</u>	<u>36,904</u>	<u>35,803</u>
For the year ended 31 December 2022	<u>10,837</u>	<u>24,966</u>		<u>35,803</u>
Grants receivable for core activities				
Super better children	-	-	-	1,000
WASH and other posters	-	10,000	10,000	-
Mercury Phoenix Trust	-	12,000	12,000	-
Guam GEDA Diabetes	-	-	-	7,691
Online school	-	-	-	1,000
Inclusive education	-	-	-	8,000
Climate change storybook	-	-	-	5,000
Cards for Health	-	6,955	6,955	2,275
	<u>-</u>	<u>28,955</u>	<u>28,955</u>	<u>24,966</u>

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activities

	2023 £	2022 £
Postage, stationery and Paypal	713	577
Travelling expenses	9	-
Consultancy and delivery	25,185	32,670
Website and microsite development	1,127	2,727
Advertising and promotion	1,411	1,903
	<u>28,445</u>	<u>37,877</u>
Share of support costs (see note 5)	242	242
Share of governance costs (see note 5)	2,465	2,304
	<u>31,152</u>	<u>40,423</u>
Analysis by fund		
Unrestricted funds	6,511	13,262
Restricted funds	24,641	27,161
	<u>31,152</u>	<u>40,423</u>

5 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Depreciation	242	-	242	242	-	242
Accountancy	-	2,465	2,465	-	2,304	2,304
	<u>242</u>	<u>2,465</u>	<u>2,707</u>	<u>242</u>	<u>2,304</u>	<u>2,546</u>
Analysed between Charitable activities	242	2,465	2,707	242	2,304	2,546

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 2023

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 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

	Computers £
Cost	
At 1 January 2023	2,630
Disposals	(1,662)
At 31 December 2023	968
Depreciation and impairment	
At 1 January 2023	2,025
Depreciation charged in the year	242
Eliminated in respect of disposals	(1,662)
At 31 December 2023	605
Carrying amount	
At 31 December 2023	363
At 31 December 2022	605

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10	Financial instruments	2023	2022
		£	£
	Carrying amount of financial assets		
	Prepayments and accrued income	-	2,275
	Cash at bank and in hand	25,885	16,914
		<u>25,885</u>	<u>16,914</u>
	Measured at cost	25,885	19,189
		<u>25,885</u>	<u>19,189</u>
	Carrying amount of financial liabilities		
	Other creditors	1,917	1,388
	Accruals and deferred income	2,465	2,304
		<u>4,382</u>	<u>3,692</u>
	Measured at cost	4,382	3,692
		<u>4,382</u>	<u>3,692</u>
11	Debtors	2023	2022
		£	£
	Amounts falling due within one year:		
	Other debtors	-	12
	Prepayments and accrued income	-	2,275
		<u>-</u>	<u>2,287</u>
		<u>-</u>	<u>2,287</u>
12	Creditors: amounts falling due within one year	2023	2022
		£	£
	Other creditors	1,917	1,388
	Accruals and deferred income	2,465	2,304
		<u>4,382</u>	<u>3,692</u>
		<u>4,382</u>	<u>3,692</u>

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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:

	Balance at 1 January 2022 £	Movement in funds		Balance at 1 January 2023 £	Movement in funds		Transfers	Balance at 31 December 2023 £
		Income £	Expenditure £		Income £	Expenditure £		
Diarrhoea Posters	34	-	(34)	-	-	-	-	-
Oral health poster	172	-	(172)	-	-	-	-	-
World reader shooting stars	903	-	-	903	-	(903)	-	-
Super better children	2,199	1,000	(2,999)	200	-	(344)	144	-
Guam story book on bullying	2,259	-	(2,000)	259	-	(259)	-	-
HIV and AIDS poster and story	5,425	-	(5,277)	148	-	(148)	-	-
Guam Diabetes Poster	706	-	(700)	6	-	(6)	-	-
PCAANS teacher's toolkit	3,750	-	(2,995)	755	-	(755)	-	-
Guam GEDA diabetes toolkit	-	7,691	(5,611)	2,080	-	(2,206)	126	-
Online school	-	1,000	-	1,000	-	-	-	1,000
Inclusive education poster and story	-	8,000	(4,730)	3,270	-	(2,916)	-	354
Climate change storybook	-	5,000	(368)	4,632	-	(4,632)	-	-
Cards for health	-	2,275	(2,275)	-	6,955	(7,872)	917	-
WASH and other posters	-	-	-	-	10,000	(1,400)	-	8,600
Mercury Phoenix Trust	-	-	-	-	12,000	(3,200)	-	8,800
	15,448	24,966	(27,161)	13,253	28,955	(24,641)	1,187	18,754

CHILDREN FOR HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 December 2023 are represented by:					
Tangible assets	363	-	363	605	605
Current assets/(liabilities)	2,749	18,754	21,503	2,256	15,509
	<u>3,112</u>	<u>18,754</u>	<u>21,866</u>	<u>2,861</u>	<u>16,114</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 a trustee during the year, Tobias Hanbury (resigned 21 July 2023), provided services to the charity totalling £19,522 (2022 - £19,450) 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 £7,000 (2022 - £6,419). Not all pro bono time is formally logged.

Included in other debtors is £nil (2022 - £12) owed by Clare Hanbury.