

CDH INTERNATIONAL

England & Wales · Charity number 1189819

Details

Status Registered

Legal form CIO

Registered 2020-06-08

Register [View on the Charity Commission register](#)

Contact

Address Chapel & York Ltd
12 Lady Cross Business Park
Hollow Lane
Dormansland
Lingfield
Surrey

Phone 07887474571

Email UK@cdhi.org

Website <http://www.cdhi.uk>

Activities

Objects: 3.1 THE OBJECT(S) OF THE CIO ARE:3.1.1 TO RELIEVE SICKNESS AND TO ADVANCE THE HEALTH OF PERSONS WHO HAVE SUFFERED OR WHO ARE SUFFERING WITH CONGENITAL DIAPHRAGMATIC HERNIA; AND3.1.2 TO ADVANCE THE EDUCATION OF THE PUBLIC IN RELATION TO THE CONDITION, INCLUDING ITS NATURE, CAUSES, DIAGNOSIS, PREVENTION, TREATMENT AND CURE;BY (BUT NOT LIMITED TO) FACILITATING, COMMISSIONING, PARTICIPATING IN, PROMOTING AND DISSEMINATING RESEARCH ABOUT THE CONDITION.

Activities: CDH International operates in the UK solely for the purpose of fundraising for & funding of Congenital Diaphragmatic Hernia Research. CDHi also maintains the global CDH Patient Registry, works with hospitals & researchers as well as the NIH, WHO and other research entities to further work into finding the cause and best treatments for CDH. 100% of profits raised and donations goes to research.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Canada
- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£300	£745	-	-
2023-12-31	£981	£640	-	-
2022-12-31	£232	£915	-	-
2021-12-31	£272	£1,008	-	-
2020-12-31	£1,997	£123	-	-

Trustees

Name	Role	Appointed
Dawn Marie Ireland		2020-05-01
Dr Badr Chaban		2020-02-24
Kristin Lee Aigner		2020-02-24
Naomi Jane Wright		2020-02-24

CDH INTERNATIONAL

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Accounts



CDH International

Charity Registration Number: 1189819
Trustees' Annual Report For the year ended 31 December 2024

Charity Overview

CDH International is a registered charity focused on supporting research for Congenital Diaphragmatic Hernia (CDH). CDH occurs when a baby's diaphragm fails to fully form and migrates into the chest cavity, preventing lung growth. Our activities during the year included building research collaborations and continuing our work the U.S. charity in supporting the research registry and disease awareness.

Key Achievements

- Continued to work with Universities and labs to support their research efforts on Congenital Diaphragmatic Hernia.
- Volunteers represented CDH patients at 8 medical congresses.

Financial Review

Total receipts were £300, with payments of £775, resulting in a loss of £475. Funds are held in a basic current account. No significant risks or reserves policy changes this year. Full details are in the attached Receipts and Payments Account and Statement of Assets and Liabilities.

Structure, Governance, and Management

The charity is governed by 4 volunteer trustees. No paid staff or related party transactions. Meetings held as necessary to discuss research.

Signed on behalf of the trustees:



Dawn Ireland, Chair
Date: 30 October 2025

Receipts and Payments Account For the year ended 31 December 2024

Description	Unrestricted Funds (£)	Total Funds (£)	Prior Year (£)*
Receipts (Income)			
Voluntary income (e.g., donations and grants)	300	300	0
Activities for generating funds (e.g., fundraising events)	0	0	981
Investment income (e.g., bank interest)	0	0	0
Total Receipts (A1)	300	300	981
Asset and investment sales (A2)	0	0	0
Total Incoming Resources	0	0	
Payments (Expenditure)			
Charitable activities (e.g., program costs, materials)	0	0	640
Governance costs (e.g., insurance, admin)	745	745	0
Fundraising costs (e.g., event supplies)	0	0	0
Total Payments (A3)	745	745	640
Asset and investment purchases (A4)	0	0	0
Transfers between funds (A5)	0	0	0
Net Movement in Funds	0	0	
Cash brought forward (A6, from prior year-end)	341	-375	341
Cash Carried Forward	-34	-34	341

*Prior year figures are optional but recommended for comparison. This uses natural classification (by type); you could switch to activity-based if it better suits your operations.

Notes to the Receipts and Payments Account:

1. All figures are on a cash basis (actual money received/paid).
2. No non-cash items (e.g., donated goods) or VAT is included, as they are immaterial.
3. Bank reconciliation: Balances match statements as at 31 December 2024.

Statement of Assets and Liabilities
As at 31 December 2024

Description	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)	Prior Year (£)*
Assets				
Cash in hand and at bank (B1)	-34	0	-34	341
Other monetary assets (B2, e.g., debtors)	0	0	0	0
Investment assets (B3)	0	0	0	0
Assets retained for use (B4, e.g., equipment)	[e.g., 200]	0	200	[e.g., 200]
Total Assets	0	0	0	
Liabilities				
Creditors due within one year (B5, e.g., unpaid bills)	0	0	0	0
Other liabilities (e.g., loans)	0	0	0	0
Net Assets / Funds	0	0	0	

*Prior year figures optional. Assets valued at cost/insurance value where applicable—no professional valuation needed for small charities.

Notes to the Statement of Assets and Liabilities:

1. No liabilities or guarantees exist.
2. Equipment (e.g., laptop) valued at original cost (£200); no depreciation applied in RPA.

Approval by Trustees We confirm these accounts give a true and fair view of the charity's financial position.



Dawn Ireland, Chair
Date: 30 October 2025

CDH INTERNATIONAL

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CDH International
Charity No. 1189819

CDH INTERNATIONAL
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

Period ended 31 December 2021

CHARITY NO. 1189819

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CDH International
Charity No. 1189819

ADMINISTRATIVE INFORMATION

Charity Number	1189819
Office Address	Unit 12, Ladycross Business Park Hollow Lane Dormansland Surrey RH7 6PB
Directors and Trustees	Dawn Ireland Badr Chaban Kristin Lee Aigner Naomi Jane Wright
Administrator	Chapel and York International Limited

REPORT OF THE TRUSTEES FOR THE Period ended 31 December 2021

The trustees are pleased to present their annual report together with the financial statements for the Period ended 31 December 2021. The charity was formed on 8th June 2020.

PUBLIC BENEFIT

The trustees confirm that they have complied with the requirements of section 17 for the Charities Act 2011 to have due regards to the public benefit guidance published by the Charity Commissions for England and Wales.

OBJECTIVES AND ACTIVITIES

The objects of the CIO are: To relieve sickness and to advance the health of persons who have suffered or who are suffering with congenital diaphragmatic hernia. To advance the education of the public in relation to the condition, including its nature, causes, diagnosis, prevention, treatment and cure by (but not limited to) facilitating, commissioning, participating in, promoting and disseminating research about the condition.

ACHIEVEMENTS

CDH International have raised £272 in donations and not made any grants during the reporting period.

FINANCIAL REVIEW

Net income for the period was £1,043

CDH International did not make any grants in the period under review.

RESERVES POLICY

The current policy of the trustees is to maintain only minimal reserves. The reserves policy will be reviewed regularly.

GOING CONCERN

The trustees have prepared the Financial Statements on the basis of a going concern.

REPORT OF THE TRUSTEES FOR THE Period ended 31 December 2021 (continued)

RISK MANAGEMENT

The charity and the trustees will examine the major strategic, business and operational risks which the charity faces. Systems will be established to enable the necessary steps to be taken to lessen these risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a UK CIO registered charity governed by its constitution.

The charity is organised so its trustees meet at various intervals and exercise responsibility for its governance. In the intervening periods the secretary deals with the routine business.

All trustees give their time freely and no trustee remuneration or expenses was paid in the period. In addition, no out of pocket expenses were reimbursed to the trustees and no trustee had any beneficial interest in any contract with the charity during the period.

REFERENCE AND DEMONSTRATIVE INFORMATION

The administrative information is set out on page 1 of these financial statements.

The trustees serving during the period and since the period end were as follows:

Dawn Ireland
Badr Chaban
Kristin Lee Aigner
Naomi Jane Wright

The Board has the power to appoint additional trustees as it considers fit to do so.

REPORT OF THE TRUSTEES FOR THE Period ended 31 December 2021 (continued)

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom accepted Accounting Practice).

The law applicable to Charities requires the trustees to prepare financial statements for each period which 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 for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable Accounting Standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and reports) regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the trustees of the Charity on 27 October 2022 and signed on their behalf by:

.....
Dawn Ireland
Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE Period ended 31 December 2021

SUMMARY INCOME & EXPENDITURE ACCOUNT

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> <u>2021</u> £	<u>Unrestricted</u> <u>Funds</u> <u>2021</u> £	<u>Total</u> <u>Funds</u> <u>2021</u> £
<i>INCOMING RESOURCES</i>				
Donations	2	272	272	1,997
Other income		-	-	-
TOTAL INCOMING RESOURCES		<u>272</u>	<u>272</u>	<u>272</u>
 <u>EXPENDITURE</u>				
Charitable activities	3	1,008	1,008	1,008
Total		<u>1,008</u>	<u>1,008</u>	<u>1,008</u>
FEx movement		(95)	(95)	
EXCESS INCOME /EXPENSES		<u>(736)</u>	<u>(736)</u>	<u>1,874</u>
Balance bought forward		1,874	1,874	0
Total funds carried forward 31 December 2021		<u>1,043</u>	<u>1,043</u>	<u>1,874</u>

All of the charity's activities derive from continuing operations during the above period.
The notes on pages 7 and 8 form part of these financial statements.

BALANCE SHEET FOR THE Period ended 31 December 2021

	2021	2020
	£	£
CURRENT ASSETS		
Cash at bank and in hand	1,043	1,874
Debtors	-	-
NET CURRENT ASSETS	<u>1,043</u>	<u>1,874</u>
CREDITORS		
Creditors falling due within one period	-	-
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>1,043</u>	<u>1,874</u>
<i>FUNDS</i>		
Unrestricted funds	<u>1,043</u>	<u>1,874</u>
TOTAL CHARITY FUNDS	<u>1,043</u>	<u>1,874</u>

The financial statements were approved by the trustees and authorised for issue on 27 October 2022 and are signed on its behalf by:

.....
Dawn Ireland
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE Period ended 31 December 2021

1. ACCOUNTING POLICIES

(a) Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

CDH International meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102.

(c) Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

(d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

<u>2. DONATIONS AND GIFT AID</u>	2021 Total	2020 Total
	£	£
Donations	272	1,997
TOTAL DONATIONS	<u>272</u>	<u>1,997</u>

All income received in the period was unrestricted.

<u>3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES</u>	2021	2020
	£	£
Bank Charges and other costs	1,008	123
TOTAL EXPENDITURE	<u>1,008</u>	<u>123</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE Period ended 31 December 2021 (CONTINUED)

The Charity undertakes charitable activities through grant making in support of its charitable objectives. All expenditure in the period was unrestricted.

4. TAXATION

As the Charity's aim to facilitate the advancement of education and other such purposes, it is not subject to Corporation Tax.

5. RELATED PARTY TRANSACTIONS

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Charity or related party.

The US entity CDH International has agreed that it will meet administrative and solicitor costs. During the year ending 31 December 2021 the US entity paid £2,500.

There were no further related party transactions in the reporting period.

CDH INTERNATIONAL

England & Wales - Charity number 1189819

Accounts

CDH International
Charity No. 1189819

CDH INTERNATIONAL
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

Year ended 31 December 2022

CHARITY NO. 1189819

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Charity No. 1189819

ADMINISTRATIVE INFORMATION

Charity Number	1189819
Office Address	Unit 12, Ladycross Business Park Hollow Lane Dormansland Surrey RH7 6PB
Directors and Trustees	Dawn Ireland Badr Chaban Kristin Lee Aigner Naomi Jane Wright
Administrator	Chapel and York Limited

REPORT OF THE TRUSTEES FOR THE Period ended 31 December 2022

The trustees are pleased to present their annual report together with the financial statements for the year ended 31 December 2022. The charity was formed on 8th June 2020.

PUBLIC BENEFIT

The trustees confirm that they have complied with the requirements of section 17 for the Charities Act 2011 to have due regards to the public benefit guidance published by the Charity Commissions for England and Wales.

OBJECTIVES AND ACTIVITIES

The objects of the CIO are: To relieve sickness and to advance the health of persons who have suffered or who are suffering with congenital diaphragmatic hernia. To advance the education of the public in relation to the condition, including its nature, causes, diagnosis, prevention, treatment, and cure by (but not limited to) facilitating, commissioning, participating in, promoting, and disseminating research about the condition.

ACHIEVEMENTS

CDH International have raised £232 in donations and not made any grants during the reporting period.

FINANCIAL REVIEW

Net loss for the period was £683.

CDH International did not make any grants in the period under review.

RESERVES POLICY

The current policy of the trustees is to maintain only minimal reserves. The reserves policy will be reviewed regularly.

GOING CONCERN

The trustees have prepared the Financial Statements on the basis of a going concern.

REPORT OF THE TRUSTEES FOR THE Period ended 31 December 2022 (continued)

RISK MANAGEMENT

The charity and the trustees will examine the major strategic, business, and operational risks which the charity faces. Systems will be established to enable the necessary steps to be taken to lessen these risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a UK CIO registered charity governed by its constitution.

The charity is organised, so its trustees meet at various intervals and exercise responsibility for its governance. In the intervening periods the secretary deals with the routine business.

All trustees give their time freely and no trustee remuneration or expenses was paid in the period. In addition, no out of pocket expenses were reimbursed to the trustees and no trustee had any beneficial interest in any contract with the charity during the period.

REFERENCE AND DEMONSTRATIVE INFORMATION

The administrative information is set out on page 1 of these financial statements.

The trustees serving during the period and since the period end were as follows:

Dawn Ireland
Badr Chaban
Kristin Lee Aigner
Naomi Jane Wright

The Board has the power to appoint additional trustees as it considers fit to do so.

REPORT OF THE TRUSTEES FOR THE Year ended 31 December 2022 (continued)

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

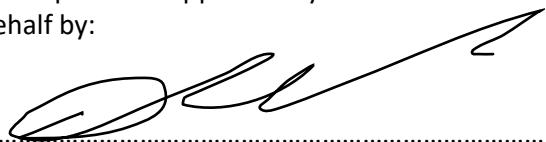
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The report was approved by the trustees of the Charity on 21 September 2023 and signed on their behalf by:



.....
Dawn Ireland
Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE Year ended 31 December 2022

SUMMARY INCOME & EXPENDITURE ACCOUNT


	<u>Notes</u>	<u>Total</u> <u>Unrestricted</u> <u>Funds</u> <u>2022</u> £	<u>Total</u> <u>Unrestricted</u> <u>Funds</u> <u>2021</u> £
<u>INCOMING RESOURCES</u>			
Donations	2	232	272
Other income		-	-
TOTAL INCOMING RESOURCES		<u>232</u>	<u>272</u>
 <u>EXPENDITURE</u>			
Charitable activities	3	915	1,008
Total		<u>915</u>	<u>1,008</u>
FEx movement		99	(95)
EXCESS EXPENSES		<u>(683)</u>	<u>(736)</u>
Balance brought forward		1,043	1,874
Total funds carried forward 31 December 2022		<u>459</u>	<u>1,043</u>

All the charity's activities derive from continuing operations during the above period.
The notes on pages 7 and 8 form part of these financial statements.

BALANCE SHEET FOR THE Year ended 31 December 2022

	2022	2021
	£	£
CURRENT ASSETS		
Cash at bank and in hand	459	1,043
NET CURRENT ASSETS	<u>459</u>	<u>1,043</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>459</u>	<u>1,043</u>
<i>FUNDS</i>		
Unrestricted funds	459	<u>1,043</u>
TOTAL CHARITY FUNDS	<u>459</u>	<u>1,043</u>

The financial statements were approved by the trustees and authorised for issue on 21 September 2023 and are signed on its behalf by:


.....
Dawn Ireland
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE Year ended 31 December 2022

1. ACCOUNTING POLICIES

(a) Basis of Preparation of Financial Statements

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(b) Reconciliation with previous Generally Accepted Accounting Practice

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(c) Income

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Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

(d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

<u>2. DONATIONS AND GIFT AID</u>	2022 Total	2021 Total
	£	£
Donations	232	272
TOTAL DONATIONS	<u>232</u>	<u>272</u>

All income received in the period was unrestricted.

<u>3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES</u>	2022 £	2021 £
Bank Charges and other costs	915	1,008
TOTAL EXPENDITURE	<u>915</u>	<u>1,008</u>

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4. TAXATION

As the Charity's aim to facilitate the advancement of education and other such purposes, it is not subject to Corporation Tax.

5. RELATED PARTY TRANSACTIONS

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Charity or related party.

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CDH INTERNATIONAL
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

Period ended 31 December 2021

CHARITY NO. 1189819

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REPORT OF THE TRUSTEES FOR THE Period ended 31 December 2021 (continued)

RISK MANAGEMENT

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STRUCTURE, GOVERNANCE AND MANAGEMENT

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REPORT OF THE TRUSTEES FOR THE Period ended 31 December 2021 (continued)

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The report was approved by the trustees of the Charity on 27 October 2022 and signed on their behalf by:

Dawn Ireland

.....
Dawn Ireland
Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE Period ended 31 December 2021

SUMMARY INCOME & EXPENDITURE ACCOUNT

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> <u>2021</u> £	<u>Unrestricted</u> <u>Funds</u> <u>2021</u> £	<u>Total</u> <u>Funds</u> <u>2021</u> £
<i>INCOMING RESOURCES</i>				
Donations	2	272	272	1,997
Other income		-	-	-
TOTAL INCOMING RESOURCES		<u>272</u>	<u>272</u>	<u>272</u>
 <u>EXPENDITURE</u>				
Charitable activities	3	1,008	1,008	1,008
Total		<u>1,008</u>	<u>1,008</u>	<u>1,008</u>
FEx movement		(95)	(95)	
EXCESS INCOME /EXPENSES		<u>(736)</u>	<u>(736)</u>	<u>1,874</u>
Balance bought forward		1,874	1,874	0
Total funds carried forward 31 December 2021		<u>1,043</u>	<u>1,043</u>	<u>1,874</u>

All of the charity's activities derive from continuing operations during the above period.
The notes on pages 7 and 8 form part of these financial statements.

BALANCE SHEET FOR THE Period ended 31 December 2021

	2021	2020
	£	£
CURRENT ASSETS		
Cash at bank and in hand	1,043	1,874
Debtors	-	-
NET CURRENT ASSETS	<u>1,043</u>	<u>1,874</u>
CREDITORS		
Creditors falling due within one period	-	-
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>1,043</u>	<u>1,874</u>
FUNDS		
Unrestricted funds	<u>1,043</u>	<u>1,874</u>
TOTAL CHARITY FUNDS	<u>1,043</u>	<u>1,874</u>

The financial statements were approved by the trustees and authorised for issue on 27 October 2022 and are signed on its behalf by:

Dawn Ireland
.....
Dawn Ireland
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE Period ended 31 December 2021

1. ACCOUNTING POLICIES

(a) Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

CDH International meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102.

(c) Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

(d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

<u>2. DONATIONS AND GIFT AID</u>	2021 Total	2020 Total
	£	£
Donations	272	1,997
TOTAL DONATIONS	<u>272</u>	<u>1,997</u>

All income received in the period was unrestricted.

<u>3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES</u>	2021	2020
	£	£
Bank Charges and other costs	1,008	123
TOTAL EXPENDITURE	<u>1,008</u>	<u>123</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE Period ended 31 December 2021 (CONTINUED)

The Charity undertakes charitable activities through grant making in support of its charitable objectives. All expenditure in the period was unrestricted.

4. TAXATION

As the Charity's aim to facilitate the advancement of education and other such purposes, it is not subject to Corporation Tax.

5. RELATED PARTY TRANSACTIONS

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Charity or related party.

The US entity CDH International has agreed that it will meet administrative and solicitor costs. During the year ending 31 December 2021 the US entity paid £2,500.

There were no further related party transactions in the reporting period.

CDH INTERNATIONAL

England & Wales - Charity number 1189819

Accounts

CDH International
Charity No. 1189819

CDH INTERNATIONAL
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

Period ended 31 December 2020

CHARITY NO. 1189819

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Report of the Directors and trustees	2 - 4
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ADMINISTRATIVE INFORMATION

Charity Number	1189819
Office Address	Unit 12, Ladycross Business Park Hollow Lane Dormansland Surrey RH7 6PB
Directors and Trustees	Dawn Ireland Badr Chaban Kristin Lee Aigner Naomi Jane Wright
Administrator	Chapel and York International Limited

REPORT OF THE TRUSTEES FOR THE Period ended 31 December 2020

The trustees are pleased to present their annual report together with the financial statements for the Period ended 31 December 2020. The charity was formed on 8th June 2020.

PUBLIC BENEFIT

The trustees confirm that they have complied with the requirements of section 17 for the Charities Act 2011 to have due regards to the public benefit guidance published by the Charity Commissions for England and Wales.

OBJECTIVES AND ACTIVITIES

The objects of the CIO are: To relieve sickness and to advance the health of persons who have suffered or who are suffering with congenital diaphragmatic hernia. To advance the education of the public in relation to the condition, including its nature, causes, diagnosis, prevention, treatment and cure by (but not limited to) facilitating, commissioning, participating in, promoting and disseminating research about the condition.

ACHIEVEMENTS

CDH International have raised £1,997 donations and not made any grants during the reporting period.

FINANCIAL REVIEW

Net income for the period was £1,874

CDH International did not make any grants in the period under review.

RESERVES POLICY

The current policy of the trustees is to maintain only minimal reserves. The reserves policy will be reviewed regularly.

GOING CONCERN

The trustees have prepared the Financial Statements on the basis of a going concern.

REPORT OF THE TRUSTEES FOR THE Period ended 31 December 2020 (continued)

RISK MANAGEMENT

The charity is new and the trustees will examine the major strategic, business and operational risks which the charity faces. Systems will be established to enable the necessary steps to be taken to lessen these risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a UK registered charity governed by its constitution.

The charity is organised so its trustees meet at various intervals and exercise responsibility for its governance. In the intervening periods the secretary deals with the routine business.

All trustees give their time freely and no trustee remuneration or expenses was paid in the period. In addition, no out of pocket expenses were reimbursed to the trustees and no trustee had any beneficial interest in any contract with the charity during the period.

REFERENCE AND DEMONSTRATIVE INFORMATION

The administrative information is set out on page 1 of these financial statements.

The trustees serving during the period and since the period end were as follows:

Dawn Ireland
Badr Chaban
Kristin Lee Aigner
Naomi Jane Wright

The Board has the power to appoint additional trustees as it considers fit to do so.

REPORT OF THE TRUSTEES FOR THE Period ended 31 December 2020 (continued)

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom accepted Accounting Practice).

The law applicable to Charities requires the trustees to prepare financial statements for each period which 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 for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable Accounting Standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and reports) regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the trustees of the Charity on 29/10/2021 and signed on their behalf by:

Dawn Ireland
.....
Dawn Ireland
Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE Period ended 31 December 2020

SUMMARY INCOME & EXPENDITURE ACCOUNT

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> <u>2020</u> £	<u>Total</u> <u>Funds</u> <u>2020</u> £
<i>INCOMING RESOURCES</i>			
Donations	2	1,997	1,997
Other income		-	-
TOTAL INCOMING RESOURCES		<u>1,997</u>	<u>1,997</u>
 <u>EXPENDITURE</u>			
Charitable activities	3	123	123
Total		<u>123</u>	<u>123</u>
EXCESS INCOME /(EXPENSES)		<u>1,874</u>	<u>1,874</u>
 Total funds carried forward 31 December 2020		 <u>1,874</u>	 <u>1,874</u>

All of the charity's activities derive from continuing operations during the above period.
The notes on pages 7 and 8 form part of these financial statements.

BALANCE SHEET FOR THE Period ended 31 December 2020

	2020
	£
CURRENT ASSETS	
Cash at bank and in hand	1,874
Debtors	-
NET CURRENT ASSETS	<u>1,874</u>
CREDITORS	
Creditors falling due within one period	-
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>1,874</u>
<i>FUNDS</i>	
Unrestricted funds	<u>1,874</u>
TOTAL CHARITY FUNDS	<u>1,874</u>

The financial statements were approved by the trustees and authorised for issue on 29/10/2021 and are signed on its behalf by:

Dawn Ireland
.....
Dawn Ireland
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE Period ended 31 December 2020

1. ACCOUNTING POLICIES

(a) Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

CDH International meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102.

(c) Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

(d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

<u>2. DONATIONS AND GIFT AID</u>	2020 Total
	£
Donations	1,997
Gift Aid	-
TOTAL DONATIONS & GIFT AID	<u>1,997</u>

All income received in the period was unrestricted.

<u>3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES</u>	2020
	£
Bank Charges and other costs	123
TOTAL EXPENDITURE	<u>123</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE Period ended 31 December 2020 (CONTINUED)

The Charity undertakes charitable activities through grant making in support of its charitable objectives. All expenditure in the period was unrestricted.

4. TAXATION

As the Charity's aim to facilitate the advancement of education and other such purposes, it is not subject to Corporation Tax.

5. RELATED PARTY TRANSACTIONS

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Charity or related party.

The US entity CDH International has agreed that it will meet administrative and solicitor costs. During the year ending 31 December 2020 the US entity paid £10,305.

During the year, the Charity received donations of £1,642 from the US entity CDH International (2020 - £1,642).

There were no further related party transactions in the reporting period.