

**CDH INTERNATIONAL**  
**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**Period ended 31 December 2021**

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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 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 8<sup>th</sup> 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><b>1,043</b></u>	<u><b>1,874</b></u>
FUNDS		
Unrestricted funds	<u>1,043</u>	<u>1,874</u>
TOTAL CHARITY FUNDS	<u><b>1,043</b></u>	<u><b>1,874</b></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>	<b>2021 Total</b>	<b>2020 Total</b>
	£	£
Donations	272	1,997
<b>TOTAL DONATIONS</b>	<u>272</u>	<u>1,997</u>

All income received in the period was unrestricted.

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