

**REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**



Supporting vulnerable children, women and families disadvantaged by poor health, disability,
and social exclusion.

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Company number: 4887855

Registered Charity number: 1100459

**REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

CONTENTS:

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES	3
STRUCTURE, GOVERNANCE AND MANAGEMENT	8
LEGAL AND ADMINISTRATIVE DETAILS	9
ACKNOWLEDGEMENTS AND THANKS	10
STATEMENT OF TRUSTEES' RESPONSIBILITIES	11
AUDITOR'S REPORT	12
STATEMENT OF FINANCIAL ACTIVITIES	15
BALANCE SHEET	16
STATEMENT OF CASH FLOW	17
NOTES TO THE FINANCIAL STATEMENTS	18
INCOME AND EXPENDITURE ACCOUNT	24
(This report does not form part of the Financial Statements)	

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Directors and Trustees present their annual report and audited financial statements for the year ended 31 March 2023.

The Directors and Trustees confirm that the annual report and financial statements comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice Accounting and Reporting by Charities issued by the Charity Commission in 2019 (SORP 2019) and FRS102.

BACKGROUND

Established in 1984, HealthProm began as the UK-USSR Medical Exchange Programme, set up by doctors and allied health professionals to promote health education and exchange.

OBJECTIVES AND ACTIVITIES

HealthProm's objective as set out in its Articles of Association is to "preserve, protect and improve the health of the public in Britain, Eastern Europe, the Caucasus and Asia, in particular the health of mothers and children".

The Trustees confirm that they have taken into account the Charity Commission's general guidance on public benefit when reviewing HealthProm's aims and objectives and in planning future activities.

VISION AND MISSION

HealthProm's mission is to support vulnerable children, women and families disadvantaged by poor health, disability or social exclusion. We work in Eastern Europe, Central Asia and Afghanistan and with migrant communities from those regions in the UK.

OUR VALUES

- Commitment to local engagement and partnership;
- Respect for human rights;
- Empowering individuals and communities;
- Commitment to learning, innovation and exchange,
- Promoting inclusion and equality across sectors.

STRATEGIC APPROACH

HealthProm acts as a catalyst to bring people and organisations together, develop the capacity of our local partners and support reforms in health and social care in the countries where we operate. We work in partnership with beneficiaries and communities as well as health, social care and education professionals, NGOs and governments to develop and implement low-cost and high-impact measures to improve the lives of vulnerable children and their families. We focus on the most vulnerable and marginalised.

HealthProm uses a participatory approach and is driven by the needs of the target beneficiaries. We seek to be a learning and innovative organisation which promotes best practice and also aims to ensure value for money and sustainability.

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

DIMENSIONS OF CHANGE / CORE ACTIVITIES

HealthProm's four "Dimensions of Change" or Core Activities are:

- (i) Strengthening families and communities;
- (ii) Improving access to health and social services;
- (iii) Promoting access to education , and
- (iv) Supporting and strengthening policy

Strengthening families and communities

HealthProm supports the mobilisation and empowerment of families and communities. We work with families and communities to raise awareness of the rights and needs of vulnerable children and support them to have a voice through awareness-raising and advocacy initiatives.

Improving access to health and social services

HealthProm supports the development of innovative, low-cost community based services by building the capacity of state and non-state service providers to develop and provide services to vulnerable children and their families, who currently have limited access to such services.

Promoting access to education

HealthProm works with education professionals at pre-school and primary school levels as well as with governments to promote access to education for vulnerable children, particularly children with disabilities, who are frequently excluded from educational opportunities.

Supporting and strengthening policy

HealthProm works to support and strengthen policy related to the rights and needs of vulnerable children in the countries where it operates. This is done through developing the capacity of civil society organisations to advocate on behalf of key groups such as children with disabilities, and working directly with local authorities to improve awareness of the needs and rights of vulnerable children including those living in institutions and those with disabilities.

These Dimensions of Change also form the key criteria for organisational performance indicators against which we measure achievements across our projects.

METHODOLOGY

HealthProm's activities are based on the following four key approaches:

1. Child-Centred Approach

A child-centred approach recognises that children's needs and rights are the primary focus. A child does not grow and develop in a vacuum, but as part of a family, a community, a culture and a country. Since numerous institutions are accountable for fulfilling the rights of children, a child-centred approach inevitably requires strengthening social systems for care and well-being of the entire society. This approach includes the following components:

- It is guided by best interests of the child, non-discrimination as well as other principles of the UN Convention on the Rights of the Child (UNCRC) and the UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)
- It involves children's participation as far as possible
- It strengthens integrated community-based social services
- It emphasises investment in and a strategic focus on early childhood care, basic primary education and adolescence
- It strengthens families and the social and biological status of women

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

2. Rights Based Approach

HealthProm focuses on promoting the respect of children's rights, women's rights and the rights of persons with disabilities enshrined in the UN Convention on the Rights of the Child (UNCRC), the UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the UN Convention on the Rights of Persons with Disabilities (UNCRPD). HealthProm champions two fundamental human rights: the right to health as an attainment of complete physical, mental and social well-being, and the right children have not to be separated from their parents.

3. Integrated and Multi-Disciplinary Approach

HealthProm takes a holistic, integrated/multi-disciplinary approach to supporting vulnerable children and their families, drawing on expertise of health, social care and education professionals.

4. Evidence-Based Approach

An evidence-based approach to practice involves combining individual practitioner expertise with the best available external evidence from published research in order to make decisions about what to do in response to a problem. HealthProm's work is guided by the promotion of evidence-based practice, which means that our activities are based on sound evidence, gained from international research, best practice and lessons learned.

ACHIEVEMENTS AND PERFORMANCE

HealthProm's ability to pursue its mission in 2022-23 was severely affected by the political and security effects of the war in Ukraine and its wider impacts in the region. Sanctions and enhanced due diligence also raised new operational challenges as we sought to support our local partners.

We are proud nevertheless to have been able to continue our operations in Belarus, Afghanistan, and Tajikistan and to have built new programmes in the UK to support Afghan and Ukrainian refugees.

We concentrated our work in the **UK** supporting Ukrainian refugee women and their families. Under our Open Doors project, we developed a collaborative network with Islington and Camden councils and local groups to provide a range of essential services and support groups to unite the community. More than 1600 people benefitted from English language lessons, mental health support, employment advice and other ways to assist adaptation to life in the UK.

In **Afghanistan** we continued to work in Kaldar District of Balkh Province to support community-based initiatives to improve maternal, newborn and child health and to support girls' education. There was one maternal death, down from 3 last year and an average of 16.5 from previous years. Some 100 women received support. Over 100 girls aged 7-12 were able to go to school.

In **Belarus** we continued to support families of children with severe disabilities and life-limiting conditions. Over 1000 severely ill children were directly helped. Through awareness and training more than 100 parents joined networks advocating for their children's rights. Initiatives were taken across the country to raise awareness, improve early intervention and to monitor the work of state residential institutions.

In **Ukraine** through our emergency appeal we were able to provide immediate help for three local civil society organisations set up by parents of children with disabilities.

In **Tajikistan** we have maintained contact with local partners after having completed the transformation of all the baby homes into Family and Child Support Centres. We continue to support local partners to advocate for and further develop services to families and children through coaching and small project development. We have built on the learning from earlier monitoring and evaluation by publishing papers jointly with local partners in the journal 'Frontiers in Public Health'. These are available on our website.

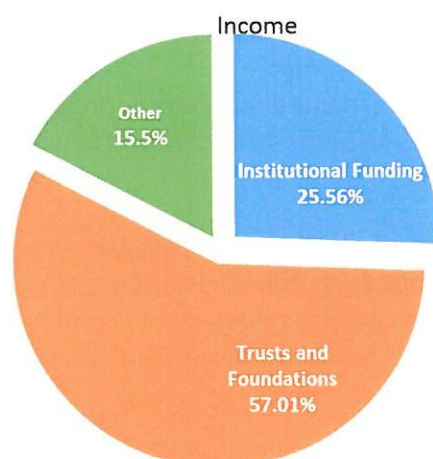
REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL OVERVIEW

Income

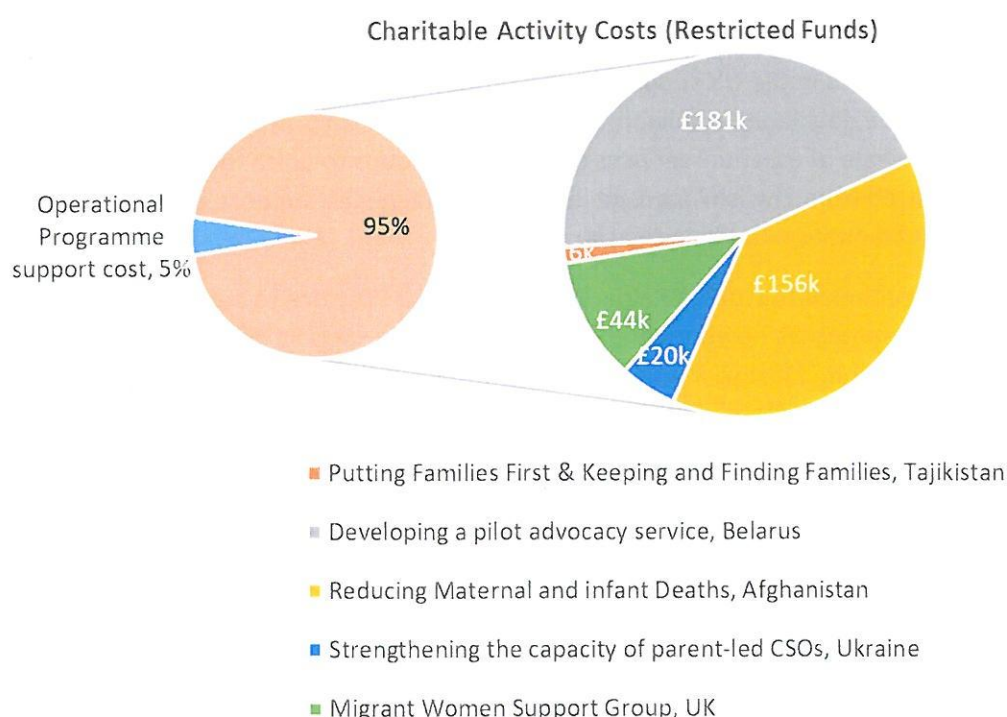
Total income and endowments were £398,677 in 2022/2023, representing an increase of 17% from £339,800 in 2021/2022. Increase was due to the higher scale of the activities for the restricted projects.

Grants represented the principal funding source, accounting for £331,687 or 83% of the total income (75% in 2021/2022).



Expenditure

Total expenditure amounted to £432,371 (2022: £358,504), £429,679 or 99.4% (2022: £356,946 or 99.6%) of which consisted of expenditure on operational programmes and 0.6% (2022: 0.4%) cost of raising income. Operational programme support costs represent 5% of the charitable activity costs (2022: 7%).



The overall deficit for the year was £33,694 (compared to a deficit of £18,704 in 2021/2022), made up of £6,662 unrestricted deficit and £27,032 restricted deficit. The net assets were £150,662 (2022: £184,356) at the year-end, made up of £44,018 unrestricted reserves (2022: £50,680) and £106,644 restricted funds (2022: £133,676).

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

We are developing a major new project in Tajikistan to promote gender equality, empower women and girls and combat gender-based violence, contributing to a more inclusive and equitable society.

Beyond these immediate operational priorities for 2023-4 the Board will be reviewing HealthProm's future strategic options in the region, addressing such questions as how to consolidate and ensure sustainability of previous work, how to maintain effective support to local civil society groups, how to adapt to new political and security realities and how forge new partnerships. Identifying and mobilising the financial support to underpin these plans will continue to be a central Board priority.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

HealthProm has a Board of Directors and Trustees (currently 8) and a core staff of 4 employees plus project managers. They are supported by a number of consultants and associates, interns and volunteers.

Governance

The Board of Directors and Trustees has responsibility for all governance, policy, strategy and financial matters. The Board of Directors met six times during the year and was supported by committees on finance and fundraising.

The Trustees are recruited through open advertisements, shortlisting and interviews by the Board. The new Trustees are given a full programme of induction, meeting staff and consultants and being involved in events bringing together wider HealthProm contacts.

Management

The Director of Operations is responsible for the overall management and coordination of HealthProm's activities. She advises the Board and implements decisions taken by trustees. She reports to the Chair of the Board.

Financial Management

The Finance and Administration Manager is responsible for the management of HealthProm's financial and administrative procedures, supported by the Financial Adviser. She reports to the Board through the Director of Operations.

Key management remuneration

These are set by comparison with civil society organisation equivalents and regularly reviewed.

In setting the remuneration of the key management the Board takes into account how appropriate any increase is in terms of the performance of HealthProm and the individuals against goals and objectives, the ability of HealthProm to pay and whether the cost is sustainable.

Fundraising

HealthProm's fundraising is compliant with the recognised standards of fundraising as set out in the Code of Fundraising Practice as well as those required under charity law and wider law. The Board sets a fundraising plan and monitors performance against it, supported by a fundraising committee.

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Pensions

HealthProm operates an occupational pension scheme with NEST. Eligible employees are entitled to 3% pension contribution from HealthProm. As at 31 March 2023 all of them had opted into the scheme.

RISK MANAGEMENT

The charity trustees have established systems to identify potential risks and regularly review these at Board meetings. Internal controls are in place to authorise all transactions and projects. Board review of monthly management accounts is undertaken to monitor the financial position and ensure funds are available to cover unexpected variance of income and expenditure. Staff capacity and expert inputs needed to deliver agreed priorities are regularly reviewed.

HealthProm faces four major risks. The first is the deterioration in the political and security situation in the countries in which we operate and a withdrawal of cooperation from national or local authorities. These affect our ability to support local projects and pursue our wider objectives. We monitor the situation through established bodies that review local risks as well as taking advice from the local partners with whom we work. We have contingency plans in place should sudden changes in operations be needed.

The second risk is our current dependence on a few funding sources and the uncertainties surrounding EU funding and changing UK development policy and organisation. We regularly review ways to diversify our financial support including ideas for developing support from corporate bodies

The third is the importance of ensuring our financial systems and procedures take account of sanctions and enhanced financial due diligence. Updated financial policies including anti-fraud and bribery, value for money and sanctions are posted on HealthProm's website.

The fourth is that project funding does not cover all our overhead costs. We address this through our ongoing fundraising efforts.

POLICY ON RESERVES

Reserves are an important part of planning and sound financial management. Reserves are needed for HealthProm to:

- continue to meet its financial commitments
- deploy funds promptly, in a planned way and to react to new opportunities
- manage short-term volatility in income or liquidity

Trustees aim to ensure that general or unrestricted reserves do not fall below a value equivalent to three months' overheads. As at 31 March 2023, HealthProm met this requirement.

PLANS FOR 2023/2024

Over the next two years, we plan to extend and develop the support network for Ukrainian women refugee families in London, adapting to their changing needs and further consolidating community links.

Based on a new programme started in April 2023, our Gateway to Education project will focus on helping children of Afghan refugee families in the UK to improve their English and ability to cope with other essential school subjects.

As long as political and security conditions allow, we will continue our support to local communities in Afghanistan, improving maternal and child health.

We will complete our three-year programme in Belarus, seeking to ensure that results and reforms are sustained.

We will continue to explore how we can support our partners in Ukraine, especially to assist planned government reforms around the transition of child care to family-based solutions.

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

LEGAL AND ADMINISTRATIVE DETAILS

HealthProm was incorporated and registered as a private company limited by guarantee on 4 September 2003 (Company number: 4887855). It was registered as a charity on 03 November 2003 (Charity number: 1100459).

The company's Directors are also the charity's Trustees.

BOARD OF DIRECTORS/TRUSTEES

Chairman: Mr Simon Ray

Treasurer: Mr James Michael Coleman (co-opted 3 January 2023)

Mr Andrew Howe

Ms Aliya Boran (appointed 3rd May 2023)

Ms Barbara Profeta

Dr Joseph Jude Long

Ms Natalie Bonnett (appointed 3rd May 2023)

Ms Tatiana Golub (appointed 14 May 2023)

Ms Olga Dzhumaeva (resigned 14 December 2022)

Mr Richard Holland

Mr Zubair Popalzai (resigned 14 December 2022)

HONORARY OFFICERS

Mr Robert Scallon (Interim Treasurer, resigned 3 January 2023)

STAFF

Director of Operations: Tanya Buynovskaya

Finance and Administration Manager: Chinara Isherwood

Projects and Fundraising Officer: Elizaveta Ivanova (joined 20 June 2022)

Project Assistant: Svetlana Kondrateva (resigned 10 May 2022)

Ukrainian Refugees Project Coordinator: Diana Mark (joined 1 September 2022)

PATRONS

Mr Ralph Land CBE

Mr Dmitry Leus

Prof Martin McKee, CBE FMedSci

Prof Neena Modi

Ms Dame Philippa Russell, DBE

Mr Robert Scallon

REGISTERED OFFICE

200A Pentonville Road, Kings Cross, London N1 9JP

AUDITORS

Myrus Smith Chartered Accountants, Norman House, 8 Burnell Road, Sutton, SW1 4BW

BANKERS

CAF Bank Ltd, Kings Hill, West Malling, Kent, ME19 4TA

HSBC, 246 Kentish Town Road, London, NW5 2BS

NatWest Bank, Camden Town Branch, 166 Camden High St., London, NW1 0NW

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACKNOWLEDGEMENT AND THANKS

The Trustees would like to thank HealthProm's partner organisations, whose drive and enthusiasm have continued to bring about the success of our shared projects.

The Trustees would also like to thank staff, consultants, interns and volunteers who have all invested much time and effort to develop and implement projects, organise fundraising events etc.

HealthProm could only carry out its work thanks to generous support provided by:

- | | |
|--|---|
| - British and Foreign School Society | - Leus Family Foundation |
| - Camden Giving | - Marsh Christian Trust |
| - Charities Aid Foundation | - MPM Charitable Trust |
| - The London Community Foundation (Citi Foundation nomination) | - Overseas Aid & Development Commission of the States of Guernsey |
| - European Commission | - Pignatelli Foundation |
| - Foreign, Commonwealth and Development Office | - RA and VB Reekie Charitable Trust |
| - Fulmer Charitable Trust | - Society of Holy Child Jesus |
| - Google | - St. James's Place Charitable Foundation |
| - GV and SJ Britten Trust | - The Fulmer Charitable Trust |
| - HCD Memorial Fund | - The National Lottery Community Fund |
| - Islington Council | - University of Edinburgh |
| | - W F Southall Trust |

The Trustees would also like to thank HealthProm members and many other individuals whose contributions through membership fees and/or donations have helped us to carry out our important work.

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

The trustees (who are also directors of HealthProm for the purposes of company law) are responsible for preparing the Report of the Board of Directors and Trustees 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 2019 (FRS 102);
- make judgements 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The maintenance and integrity of the corporate and financial information included on the HealthProm website is the responsibility of the trustees; the work carried out by the auditors does not involve consideration of these matters and accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements if they are presented on the website.

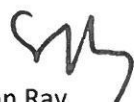
Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdiction. The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information;

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees and signed on their behalf by:


Simon Ray
Chairman
27/9/2023

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF**

**HealthProm
(A Company Limited by Guarantee and Not Having Share Capital)
Registered Charity No. 1100459
(Company No: 4887855)**

Opinion

We have audited the financial statements of HealthProm (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Board of Directors and Trustees, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HealthProm

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of our audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
HealthProm**

arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

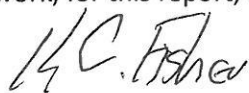
- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Kevin Fisher, FCA, (Senior Statutory Auditor)
For and on behalf of Myrus Smith
Chartered Accountants and Statutory Auditor
8 Burnell Road
Sutton, Surrey
SM1 4BW
Date: 29-9-2023

**BALANCE SHEET
AS AT 31 MARCH 2023**

HealthProm

	Notes	2023 £	2022 £
Fixed assets			
Office equipment, fixtures and fittings	10	838	-
Current assets			
Debtors	11	85,790	97,050
Cash at bank and in hand		87,400	118,811
		173,190	215,861
Creditors: amounts falling due within one year	12	(23,366)	(31,505)
Net current assets		149,824	184,356
Total net assets		150,662	184,356
Fund balances			
Charitable funds:			
Unrestricted funds: General reserves		29,018	20,680
Unrestricted funds: Designated		15,000	30,000
Restricted funds		106,644	133,676
	13,16	150,662	184,356

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 27/3/2023
and signed on their behalf by


Simon Ray
Chairman

The notes on pages 18 to 23 form part of these financial statements.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**
(Incorporating an Income and Expenditure Account)

HealthProm					
		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
INCOME AND ENDOWMENTS					
Donations and Legacies	2	14,259	56,221	70,480	80,217
Investment Income		115	8	123	-
Other Income		-	-	-	7,522
Foreign Exchange Losses		-	(3,613)	(3,613)	(1,526)
Income from Charitable Activities:				-	
Grants	3	26,700	304,987	331,687	253,587
Total Income		41,074	357,603	398,677	339,800
EXPENDITURE					
Expenditure on Raising Funds	4	2,692	-	2,692	1,558
Expenditure on Charitable activities:					
Operational programmes	5	21,646	408,033	429,679	356,946
Total Expenditure		24,338	408,033	432,371	358,504
Net Income before Transfers	7	16,736	(50,430)	(33,694)	(18,704)
Net Transfers between funds	9, 16	(23,398)	23,398	-	-
Net Movement of Funds in Year		(6,662)	(27,032)	(33,694)	(18,704)
<i>Reconciliation of funds</i>					
Total funds brought forward	16	50,680	133,676	184,356	203,060
Total Funds Carried Forward	16	44,018	106,644	150,662	184,356

All income and expenditure derive from continuing activities.

The statement of financial activities includes all recognised gains and losses.

The notes on pages 18 to 23 form part of these financial statements.

**STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 MARCH 2023**

HealthProm

STATEMENT OF CASH FLOW	2023	2022
	£	£
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(30,457)	(37,912)
Cash flows from investing activities:		
Interest receivable	123	-
Purchase of property, plant and equipment	(1,077)	-
Net cash provided by (used in) investing activities	(954)	-
Cash flows from financing activities	-	-
Net cash provided by (used in) financing activities	-	-
Change in cash and cash equivalents in the reporting period	(31,411)	(37,912)
Cash and cash equivalents at the beginning of the reporting period	118,811	156,723
Cash and cash equivalents at the end of the reporting period	87,400	118,811
 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	 2023	 2022
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(33,694)	(18,704)
Adjustments for:		
Depreciation charges	239	-
Interest receivable	(123)	-
(Increase)/decrease in debtors	11,260	(37,074)
Increase/(decrease) in creditors	(8,139)	17,866
Net cash provided by (used in) operating activities	(30,457)	(37,912)
 ANALYSIS OF CASH AND CASH EQUIVALENTS	 2023	 2022
	£	£
Cash at hand	87,400	118,811
Total cash and cash equivalents	87,400	118,811

The notes on pages 18 to 23 form part of these financial statements.

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

1. Principal accounting policies

Company Status

HealthProm is both a registered charity (№ 1100459) and a private company (no. 4887855), limited by guarantee and registered in England and Wales. In the event of charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the Legal and Administrative Details on page 9.

Basis of Preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The accounts have been prepared on the going concern basis.

Income

Income is recognised in the period in which the company is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future accounting period.

Grants from the government and other agencies have been included as income from activities in furtherance of the charity's objects where these relate to grant agreements with strict budgets, but as donations where the money is given with greater freedom of use. The charity received government support through the Coronavirus Job Retention Scheme which is accounted for on the accruals basis.

Expenditure and basis of apportioning costs

Expenditure is included when incurred and liabilities are established for all services once provided. Expenditure includes amounts of irrecoverable VAT where charged. Expenditure on operational programmes is recognised in the period in which it is incurred. A designated fund is established for expenditure which has been committed to projects but remains unspent at the year end.

The majority of costs are attributable to specific activities. Certain shared costs are apportioned to activities in furtherance of the objects of the charity by reference to the level of activity as reflected by the amount of staff utilisation. Staff costs and premises expenses are allocated in proportion to the time spent on different activities.

Support costs represent the cost of the London office and the costs incurred by London office-based staff, directly providing support for the international programmes including management and supervision where those costs have not been attributed to specific activities in furtherance of the objects of the charity.

Operational programme support costs

Operational programme support costs are allocated to operational programmes based on the average staff time spent on running projects.

Fundraising costs

These include the salaries, direct expenditure and overhead costs of head office staff who promote fund-raising, including events.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

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

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £500 are capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its estimated useful life, as follows:

Office equipment, fixtures and fittings - Over five years

Debtors and Creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised expenditure.

Fund accounting

Funds held by the charitable company are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Foreign currencies

General policy on foreign currency is to use the actual exchange rates as per the conversion reflected on the bank account or cash transaction. The policy is then adapted where necessary to meet the specific requirements of the funders.

Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pensions

The charity operates a defined contribution pension scheme. Contributions payable under the scheme are charged the Statement of Financial Activities in the year to which they relate.

Taxation

As a registered charity, the company is not liable to corporation tax on surpluses arising from its activities.

2. Donations and Legacies

	Unrestricted £	Restricted £	2023 £	2022 £
Committed Giving	375	-	375	410
Donations, Appeal, Fundraising Events	13,884	56,221	70,105	79,807
	14,259	56,221	70,480	80,217

Of the £80,217 income recognised in 2022, £15,522 was unrestricted funding and £64,695 was restricted funding.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. Income from charitable activities: Grants

	Unrestricted £	Restricted £	2023 £	2022 £
European Commission	-	114,281	114,281	142,735
Islington Council	-	47,500	47,500	-
The GV & SJ Britten Trust	-	29,600	29,600	21,000
Google/Tides Foundation	-	25,000	25,000	-
HCD Memorial Fund	-	20,000	20,000	-
Society of Holy Child Jesus	-	20,000	20,000	-
British & Foreign School Society	-	19,690	19,690	29,340
FCDO	-	12,127	12,127	4,565
The Big lottery Fund	-	9,789	9,789	-
MPM Charitable Trust	-	5,000	5,000	-
Linda Norgrove Foundation	-	-	-	9,900
University of Edinburgh	-	-	-	6,500
Souter Charitable Trust	-	-	-	5,000
St. James's Place Charitable Foundation	2,500	-	2,500	-
Camden Giving	15,000	-	15,000	-
Raindance Charitable Trust	5,000	-	5,000	5,000
Others (including anonymous)	4,200	2,000	6,200	29,547
	26,700	304,987	331,687	253,587

Of the £253,587 income from charitable activities recognised in 2022, £15,000 was unrestricted funding and £238,587 was restricted funding.

4. Expenditure on Raising Funds:

	2023 £	2022 £
Costs of Fundraising events	2,692	1,558

All of the £1,558 expenditure recognised in 2022 was charged to unrestricted funds.

5. Charitable Activities:

Operational Programmes

	2023 £	2022 £
Afghanistan - Reducing Maternal & Infant Deaths	156,412	152,136
Belarus - Developing Advocacy Service	181,017	162,738
Tajikistan - Putting Families First & Keeping and Finding Families	5,805	7,350
Ukraine – Emergency Appeal	20,417	524
United Kingdom - Migrant Women Support	44,382	10,289
Total restricted expenditure	408,033	333,037
Operational Programme support costs (Unrestricted expenditure)	21,646	23,909
	429,679	356,946

Expenditure on operational programmes comprised:

Direct Costs

Professional fees and implementation costs	238,815	206,799
Travel & subsistence	6,899	3,578
Publications, research & other costs	48,531	22,922

Support Costs

Staff costs	110,715	103,180
Office & premises costs	20,855	16,500
Communications	146	97
Governance (note 6)	3,718	3,870

429,679 **356,946**

Of the £356,946 recognised in 2022, £23,909 was charged to unrestricted funds and £333,037 was charged to restricted funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Governance	2023	2022
	£	£
Audit and accountancy	3,600	3,600
AGM and strategy meetings	-	270
	3,600	3,870
7. Net Incoming Resources for the Year	2023	2022
	£	£
These are stated after charging:		
Depreciation	239	-
Auditor's remuneration – audit services	3,600	3,600
Property rent and service charges	14,112	8,064
8. Staff Costs and Numbers	2023	2022
	£	£
Staff costs were as follows:		
Salaries and wages	87,019	84,887
Social security costs	2,845	2,441
Pensions	2,611	2,490
	92,475	89,818

The average number of employees during the year was four (four in 2022). No employee received total employee benefits (excluding employer pension costs) of more than £60,000 in 2023 or 2022. Total remuneration of the one key personnel for the year was £45,102 (one key personnel at £44,010 in 2021-22). Key management remuneration includes gross salary, employers NI and employers pension contribution. Directors and trustees are not remunerated but reasonable travel expenses incurred in pursuance of their duties are reimbursed (see note 17).

9. Transfers between Funds

The transfers between Unrestricted Funds and Restricted Funds represent net contributions to/from the projects after allocating the overhead costs to the projects using the average staff time.

10. Tangible Fixed Assets

	Office Equipment, fixtures & fittings
Cost	£
At 1 April 2022	24,255
Additions	1,077
At 31 March 2023	25,332
Depreciation	
At 1 April 2022	24,255
Charge for the year	239
At 31 March 2023	24,494
Net Book Value	
At 31 March 2023	838
At 31 March 2022	-

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

11. Debtors	2023 £	2022 £
Project advances	57,578	58,136
Prepayments	304	675
Other debtors	5,907	35,739
Other debtors: Grants Due	22,001	2,500
	85,790	97,050

12. Creditors	2023 £	2022 £
PAYE and NIC	1	-
Deferred Income	12,381	4,973
Accruals	3,834	3,834
Other creditors	7,150	22,698
	23,366	31,505

Deferred income reflects income received in advance for the following financial year, to be expended in accordance with agreed budgets. All of the deferred income brought forward was released to income in the year.

13. Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible fixed assets	838	-	838	-	-	-
Current assets	47,039	126,151	177,190	54,696	161,165	215,861
Current liabilities	(3,859)	(19,507)	(23,366)	(4,016)	(27,489)	(31,505)
Net assets	44,018	106,644	150,662	50,680	133,676	184,356

14. Lease Commitments

The total minimum lease payments falling due under non-cancellable operating lease agreements at 31 March 2023 amounted to £4,032 (2022: £3,024) and these commitments fall due within one year (2021-22: within one year).

15. Contingent Assets

Total grant funding awarded as at 31 March 2023 but not yet received and recognised as income due to the recognition criteria not being met amounts to £166,823 (£189,898 in 2021-22).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Movement in Funds

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2023 £
Afghanistan - Reducing Maternal and Infant Deaths	53,354	121,723	(156,412)	29,599	48,264
Belarus - Developing an Advocacy Service	62,961	122,796	(181,017)	7,333	12,073
Tajikistan - Putting Families First & Keeping and finding Families	5,275	-	(5,805)	1,616	1,086
UK - Migrant Women Support	(570)	107,920	(44,382)	(20,835)	42,133
Ukraine - Emergency Appeal	13,371	5,164	(20,417)	5,685	3,803
Other small projects	(715)	-	-	-	(715)
Restricted Funds	133,676	357,603	(408,033)	23,398	106,644
Unrestricted funds	20,680	41,074	(24,338)	(8,398)	29,018
Designated funds	30,000	-	-	(15,000)	15,000
	184,356	398,677	(432,371)	-	150,662

	At 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2022 £
Afghanistan - Reducing Maternal and Infant Deaths	46,545	125,966	(152,136)	32,979	53,354
Belarus - Developing an Advocacy Service	71,954	145,884	(162,738)	7,861	62,961
Tajikistan - Putting Families First & Keeping and finding Families	850	6,500	(7,350)	5,275	5,275
UK - Migrant Women Support	3,316	9,775	(10,289)	(3,372)	(570)
Ukraine - Emergency Appeal	-	13,740	(524)	155	13,371
Other small projects	(715)	-	-	-	(715)
Restricted Funds	121,950	301,865	(333,037)	42,898	133,676
Unrestricted funds	51,110	37,935	(25,467)	(42,898)	20,680
Designated funds	30,000	-	-	-	30,000
	203,060	339,800	(358,504)	-	184,356

The movement in funds shows the reconciliation of the opening and closing balances of the funds where transfers represent the net contributions to/from the projects. Description of the restricted funds can be found in the Trustees' report.

Designated funds represent a bridge funding facility set aside for the restricted projects to bridge the funding gaps in between the donor reporting periods, until the further grant instalments are released.

17. Payments to Trustees for Services

No payments were made to Trustees during the period of 01 April 2022 – 31 March 2023 (Nil in 2021-22).

Unconditional donations of £520 (2022: £910) were received from Trustees during the year.

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

(This page does not form part of the statutory accounts)

HealthProm

	General Fund	Projects Fund	Total to 31 March 2023	Total to 31 March 2022
	£	£	£	£
INCOME				
Grant Income	26,700	304,987	331,687	253,587
Donations Received	7,820	40,781	48,601	55,638
Proceeds from Fundraising Events & Activities	6,064	15,440	21,504	24,169
Membership Fees	375	-	375	410
Bank Interest	115	8	123	-
Foreign Exchange Gains/(Losses)	-	(3,613)	(3,613)	(1,526)
Sundry Income	-	-	-	7,522
Total Income	41,074	357,603	398,677	339,800
EXPENDITURE				
Project Payments to Local Partners	-	188,682	188,682	176,097
Project Travel, Accommodation, Subsistence	-	6,899	6,899	3,578
Project Training & Other Costs	-	48,531	48,531	22,922
Project Consultants' Fees	-	50,133	50,133	30,702
Fundraising Costs & Event Expenses	2,509	183	2,692	1,558
Rent, Rates & Services	1,940	12,172	14,112	8,064
Telephone & Postage	20	126	146	97
Stationery, Printing & Photocopying	29	179	208	446
Publications & Subscriptions	125	786	911	1,627
Other Office Costs	509	3,192	3,701	3,457
Office & Charity Insurance	162	1,013	1,175	1,869
Depreciation	32	207	239	-
Staff Salaries & Employer's National Insurance	12,715	79,760	92,475	89,818
Staff Recruitment & Training	114	713	827	3,105
Governance Costs	118	-	118	270
Bank Charges	70	439	509	1,037
Audit & Accountancy Fees	3,600	-	3,600	3,600
Consultancy & Professional Fees	2,395	15,018	17,413	10,257
Gross Expenditure	24,338	408,033	432,371	358,504
Trustees Authorised Transfers	23,398	(23,398)	-	-
Total Expenditure	47,736	384,635	432,371	358,504
Total Income less Expenditure	(6,662)	(27,032)	(33,694)	(18,704)