International Health Partners

Healthcare for those in need

International Health Partners (UK) Limited

Trustees' report and financial statements
For the year ended 31 December 2022

Registered Charity No. 1105455
Company Registered No. 05044723 (England & Wales)

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Reference and administrative details of the charity, its trustees and advisers
For the year ended 31 December 2022

Patron	HRH, the former Prince of Wales
Trustees	Peter O'Driscoll (Chair) Barbara Brese Dr Joanna Hobbs Simon Howard Helen Leighton Wei-Lynn Lum Alexander Stewart Glyn Williams Aurora Chen (from 24 May 2022)
Company registered number	05044723
Charity registered number	1105455
Registered office	**Until 17 October 2022** Unit 402 Clerkenwell Workshops 27/31 Clerkenwell Close London EC1R 0AT **From 17 October 2022:** Fox Court 14 Gray's Inn Road London WC1X 8HN
CEO	Adele Paterson
Company secretary	Tina Grear
Independent auditors	Saffery Champness LLP 71 Queen Victoria Street London EC4V 4BE
Bankers	HSBC Bank plc 60 Queen Victoria Street London EC4N 4TR

Objectives and activities

International Health Partners (IHP) was founded with a clear vision of ending the suffering caused by a lack of access to healthcare. Since our inception in 2005, we have grown into a professional and trusted organisation. Working with a global network of healthcare companies that donate high-quality and long-dated medicines and supplies; logistics providers that help store and deliver products; and programme partners on the ground, we respond to disasters and crises, support long-term health programmes, and equip medics with the tools they need to support people in some of the world's most challenging places. **To date, we have delivered more than 78 million courses of treatment to 100+ countries.**

Over the last five years we have grown substantially in terms of income and output. Our income, excluding donated medicines and supplies and other gifts in kind, of £820,000 in 2019 grew by over 70% in 2020, reached £1.6 million in 2021 and by year end 2022 exceeded £2 million, in part thanks to some £357,000 related to our Software as a Service (SaaS) enterprise. Treatments shipped overseas grew from over 5 million in 2020, to over 14 million in 2021, and around 12 million in 2022.

Last year was another year of significant challenge for the organisation as we navigated the ever-increasing need for our work. According to the UN Office for Coordination of Humanitarian Affairs (UNOCHA), 274 million people needed humanitarian assistance and protection. This number is a significant increase from 235 million people a year ago, which was already the highest figure in decades.

Unfortunately, in many cases this overwhelming need outweighed our capacity to respond. To support the increase in activity and complexity of our work, we had to focus our efforts operationally whilst addressing staff resourcing. To this end, we have grown significantly as a team, increasing our staff of nine in 2018 to 27 by the end of 2022. This expanded workforce allowed us to deal with the logistical and operational challenges posed throughout the year, especially in the scale of our disaster-response work in Ukraine – a country in which we had never previously worked.

The war in Ukraine, which dominated and defined 2022, has had widely publicised repercussions. IHP certainly felt the effects of this and other external factors across our operation. Timelines for responses slowed down and had to be analysed and addressed at a time when we were under-resourced. Additional challenges arose from rapidly increasing costs on everything from transportation and staffing to energy and raw materials. This led partners to significantly cut budgets, impacting on both our donating healthcare partners, and on our programme partners in their ability to afford shipping costs.

However, the depth and extent of our achievements throughout the year shine brighter still when placed in the context of these challenges. **Last year, IHP sourced and facilitated access to nearly 12 million treatments to 26 countries with a value of over £22 million. This means that over 4.3 million people were able to access lifesaving and life-changing medicine.**

One of the crowning achievements for IHP in 2022 has been the growing influence and recognition of Boaz, our inventory and donation software system. In September, we were delighted to be awarded the Charity Times Best Use of Technology award – a fantastic achievement and acknowledgment of all the hard work which has gone into building this ground-breaking system.

Boaz has also played a significant part in enabling us to step up to the growing needs, allowing us to reach more people than ever before. **In 2022, IHP sent over ten times more treatments compared to the number prior to the creation of Boaz in 2019.**

Despite new challenges and against a backdrop of global uncertainty, our work continues to change lives for the better. Below, we outline some of the major focal points of our work in 2022 and illustrate how, by enhancing access to medicine, we are supporting the world's most vulnerable people.

Impact stories:

Ukraine

On 24 February 2022, the conflict in Ukraine began, which plummeted communities into shock, fear, and despair. IHP's response was one of the biggest we have ever undertaken. We shipped essential medical products to the areas of chronic need, in addition to supplying support to Ukrainian refugees in neighbouring countries such as Moldova. In total, we have shipped 496,305 treatments to Ukraine

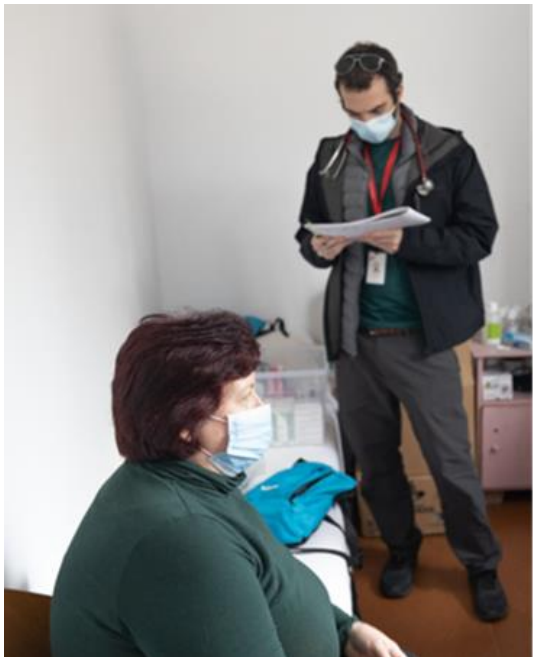


Photo courtesy of IMC: Valerie receiving medical assistance in Moldova

and neighbouring countries. Whenever conflict emerges, an inevitable consequence is a reduced quality of healthcare for citizens. It is, therefore, imperative that organisations work to ensure that ongoing treatment can be accessed, and patients can be treated as quickly as possible.

Valerie, 63, who arrived at a clinic in Moldova which serves refugees fleeing the conflict, received medication from an IHP shipment to maintain her ongoing course of treatment.

She had escaped from her home in the Mykolaiv region ten days earlier and misplaced her prescription as she fled. She explained that she has hypertension and is suffering from headaches, chest pain and feelings of anxiety. She had her blood pressure taken and was given Enalapril, the same medication she had been on previously.

The need for consistent treatment becomes further apparent when assessing the lack of NCD (non-communicable diseases) medications across Ukraine.

After sending a shipment containing the antidiabetic drug, metformin, we received the following feedback from our partner Project HOPE:

According to Dr Iryna, Chief Endocrinologist at a regional hospital in Ukraine, "metformin, a diabetic drug, is a lifesaver. **At the moment, medicines from these groups (NCD drugs) are nearly impossible to find in Ukraine, let alone for free. This donation saved many lives for the most vulnerable people.** This donation also provided time for the hospital and pharmacies to restore their logistics supply chains and continue to save lives in Ukraine."

"When metformin appeared in the department, there was an unprecedented case of type II diabetes patients. Nothing from this medicine group was available then, so when they came to us for treatment and there was finally a metformin drug here, **it was like a miracle.** They could not believe that it was free and in sufficient quantity."

Responding to Hurricane Fiona

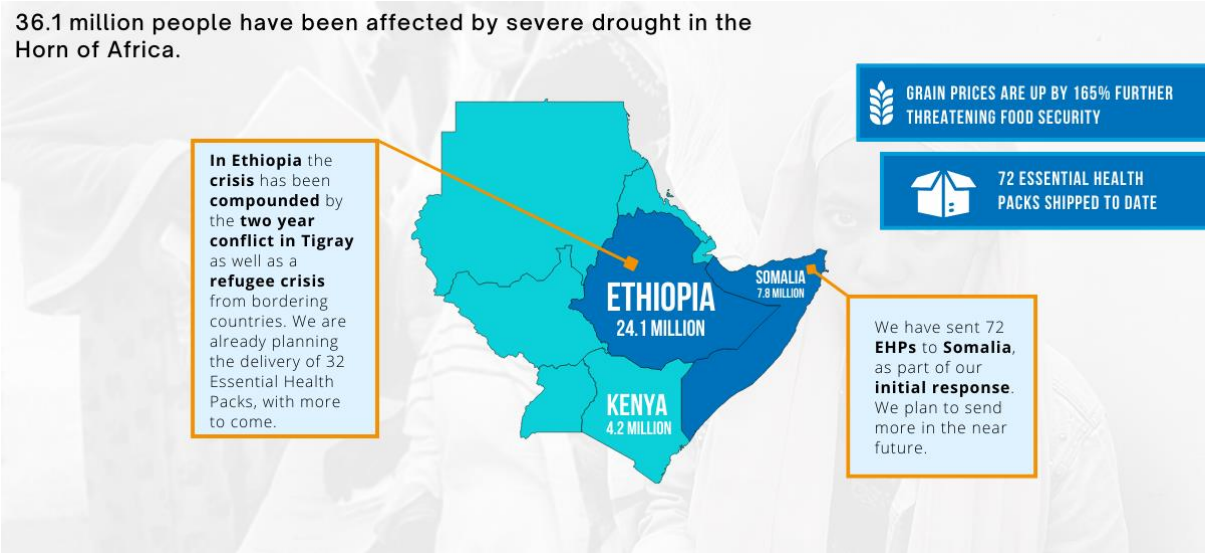
On 14 September 2022 a category 4 (denoting extreme power) Atlantic hurricane was formed which went on to hit several countries. One of the affected nations was the Dominican Republic, in which very strong winds and heavy rainfall (8-16 inches) resulted in power blackouts, flooding and the destruction of over 8,000 homes, while more than 1 million people were left without running water.

Project HOPE receives 9 EHPs in response to Hurricane Fiona in the Dominican Republic.

Following the disaster, we immediately sought out a way to respond and joined with Project HOPE, who had themselves immediately deployed a rapid response team in-country. We were able to send nine Essential Health Packs (EHPs) - pre-packed kits filled with a minimum of 800 courses of treatment designed to support critical primary health care delivery in any setting. Project HOPE explained: **"EHPs were spot on for what the Ministry of Health wanted, and what we found were highly needed products during our assessments."**

There had been reports of a variety of diseases flourishing in the aftermath of the hurricane, with dengue and leptospirosis posing a particular challenge. Angel Jordanovski, the Program Manager at Project HOPE, put this down to "a shortage of prophylaxis, specifically doxycycline and amoxicillin" but notes that, "thanks to IHP's shipment," these medicines can now be accessed.

Horn of Africa

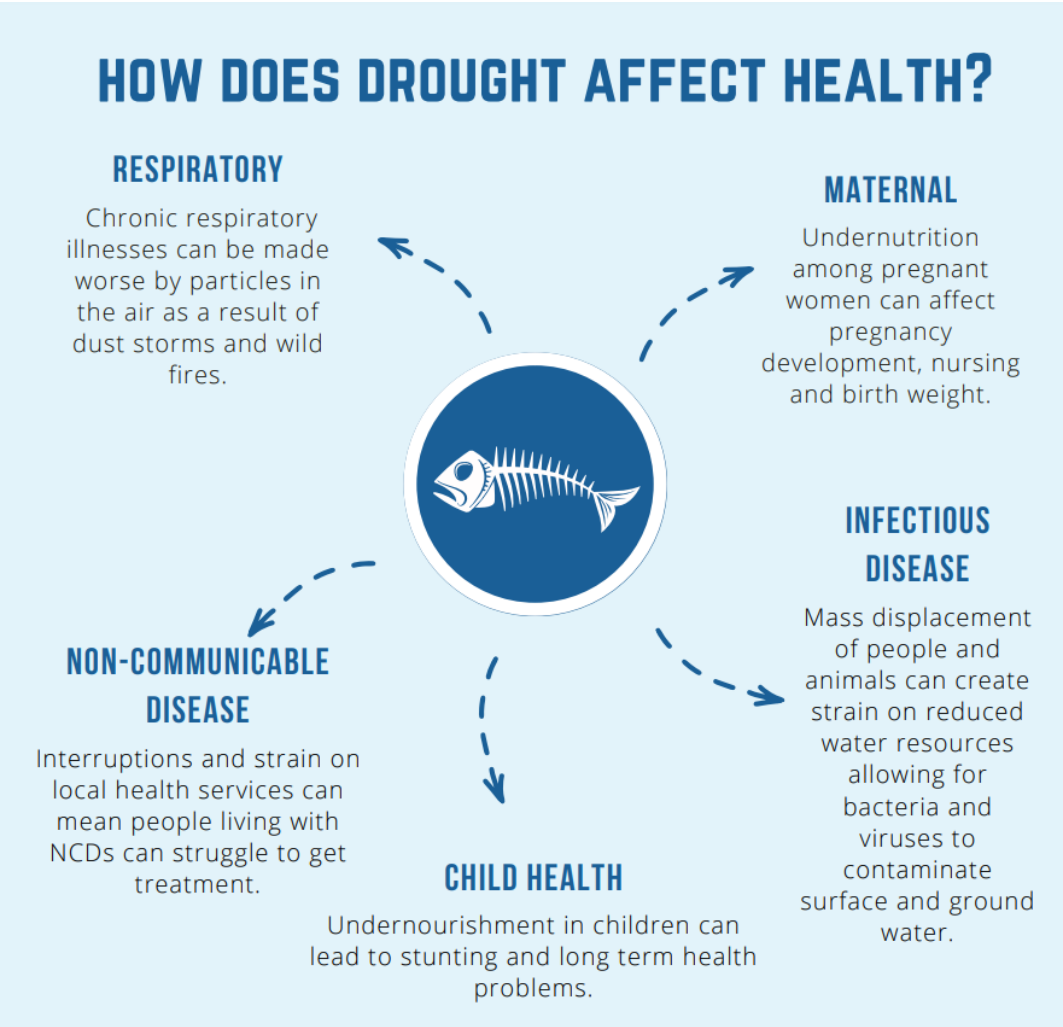


In addition to our disaster response work, we also operate programmatically in areas of chronic need to alleviate suffering and ensure that long-term healthcare conditions are met with long-term healthcare solutions.

One such area experiencing chronic need is The Horn of Africa – a region formed of multiple countries including Djibouti, Somalia, Ethiopia and Kenya. This territory is suffering from one of the longest and

most severe droughts in history. **36 million people in the area have been affected by severe drought conditions, while 18 million people currently live under threat of starvation and malnutrition.**

As the drought worsens, political instability is increasing as people conflict over scarce resources such as food and water. Additionally, the drought has resulted in the death of millions of cattle, and the failing of crops. With farming the main source of income for many families in the region, this loss of income will worsen an already difficult situation**. It is estimated that up to 1 million children will die from hunger or disease before this drought ends if it continues at its present rate.** The UN has predicted that over 7 million people need food assistance in Somalia alone. The crisis currently engulfing the region is vast in scale and poses a significantly greater threat than previous disasters (such as the Ethiopia famine of 1983-1985), which garnered much greater media attention.



The potential health complications caused by drought are vast and varied. The knock-on effects from one condition to another also have far-reaching implications and mean that IHP's work in long-term health planning with partners is vital to help support the ever-growing and changing needs. Take for example the wider implications of drought on maternal health - pregnant women need a greater amount of nutrients and so are often particularly impacted by the undernutrition caused by drought.

Foetal growth is adversely impacted by the dehydration pregnant women are forced to face, meaning that drought determines the health and wellbeing of children before they are even born. Once born, young children are impacted heavily, frequently suffering from stunting. Instances of infectious disease commonly surge as access to clean water diminishes and micronutrient deficiency weakens the immune system. This has been witnessed in the area as cases of infectious diseases such as cholera, measles and waterborne diseases have surged as access to clean water diminishes.

Undernourishment is a serious problem as 1 million people are in urgent need of food support. Conditions on the ground in the region have been worsened by the conflict in Ukraine given that more than 60% of Somalia's wheat supply was sourced from Ukraine in 2021.

Eshe with her mother Mazaa in Ethiopia

Patients like five-year old Eshe in Ethiopia are feeling the severe effects of this crisis. When she was brought to the hospital by Mazaa, her mother, she was vomiting blood and suffering from malnutrition. She says that, though there is a health centre near her, "there is no treatment there-it's empty." Now, despite her state when entering the hospital, Eshe has been treated, and her mother is hoping she will start school next year.

The severity of the situation has been exacerbated by a chronic lack of medicines in the area. Power outages are also a huge problem, with a senior doctor in the Tigray region of Ethiopia recently reporting that 80 to 90% of hospitals are defective. Ongoing conflict in Tigray is worsening the problems caused by drought and causing people to flee into areas of the region in which the drought is even worse.

After being shot during the Tigray conflict, Alaa, 20, travelled over 400km to receive treatment. Though another facility was nearer to him, it was "too basic to treat" his injury. At our partner hospital, Alaa was able to access treatment provided by IHP and, having in his words, "received good treatment", is now on the road to recovery.

Alaa is just one of many affected people in Tigray whom IHP have been able to support with our Essential Health Packs (EHPs).

As we move into 2023, and as the crisis in the Horn of Africa is predicted to worsen, IHP is keen to be at the forefront of relief efforts and will further our focus and work with partners to respond in the region.

Woman's Health in Liberia

IHP seeks to work with marginalised and vulnerable groups. Throughout the world, women continually fit into this category. In Sub-Saharan Africa, there is a mortality rate of 150 per 100,000 maternities. In Liberia, the leading cause of maternal mortality is postpartum haemorrhage (PPH), a medical emergency which occurs with the loss of 500ml (about a pint) of blood or more during or within 24 hours of giving birth. **It is estimated that PPH is responsible for at least 25% of all maternal deaths in the country.**

Sadly, most of these deaths are easily preventable with appropriate access to relevant medicines or specialist care during labour. Simple obstetric medicines can significantly reduce the risk of postpartum haemorrhage. IHP works alongside our long-term partner, Life for African Mothers, in Liberia to improve access to these medicines **to help support safe delivery and increase the survival rates of women so they can fulfil their vital role as mothers.**

According to Kormassa, the Labour ward supervisor at Redemption Hospital, "the cost to buy PPH medicine locally is $20 per tablet (and they need three tablets) which is more than a month's salary and out of the reach of many families."

IHP sent a shipment of PPH medicine to Liberia in 2022 as part of our efforts to ensure safer births for women in low- and middle-income countries. The IHP team also visited Liberia during the year to witness the impact of our work first hand and learn more about how we can help to alleviate maternal suffering in the nation.

One of the patients we met during our visit was Joy. "My labour started early yesterday and carried on for a long time. I had been to three antenatal classes, but it was still a shock. I live here in Monrovia but some distance from the hospital, about half an hour away. I came by Keh-Keh [Tuk-tuk], and it was very uncomfortable travelling on the bumpy road.

After I came to the hospital, I was bleeding a lot. They gave me some tablets to help, and it stopped. My baby was born a boy, and he's doing well. I don't know yet what his name will be. They've cared for me very well here, and I hope to go home tomorrow. I turned 19 in January and am currently going to school. I hope to go back once I am recovered from today."

Due to our distribution of medicine, and the work of Life for African Mothers, midwives were able to treat Joy's bleeding quickly, and she was discharged after just a short period of time. In 2022, IHP sent a total of over 40 thousand treatments to Liberia to treat women just like Joy. Her hope and positivity for the future inspired us and shows how lives can be changed for the better by having access to quality medicines and healthcare.

Haiti

Haiti is still recovering from the 7.2 magnitude earthquake it suffered in August 2021. Over 4 million people were already in need of humanitarian support before this disaster. This structural need has now been compounded, with over 25 hospitals and health facilities being destroyed by the earthquake and the UN estimating that 10% of the country's GDP was lost overnight.

A further problem facing the country is gang violence. According to The International Committee of the Red Cross (ICRC), over half of the Haitians in need of humanitarian assistance live in areas controlled by armed gangs. This makes accessing vital treatments far more difficult. Health needs remain critical, and with news of a new cholera outbreak, the forecast for Haiti's struggling health system is of great concern.

To meet this growing need, IHP shipped more to Haiti than any other country in 2022, sending 2.4 million treatments over the course of the year.

Tackling poor health outcomes in Honduras

Honduras faces a variety of structural healthcare challenges. Of its population of over 10 million people, it is estimated that 18% do not have access to any healthcare services. This means that chronic illnesses regularly go untreated and that medical emergencies go unresolved. Despite the World Health Organization (WHO) estimating that 5% of the adult population in Honduras have diabetes, around half these people do not have a diagnosis or a treatment plan. As monitoring is an essential component of diabetes treatment, this absence of evaluation leads to an inevitable worsening of outcomes.

IHP is working in Honduras to try and bypass the logistical challenges created by difficult economic conditions and provide people with life-altering treatment. Only 0.3 physicians are available per 1,000 people in Honduras, compared to the UK's figure of 5.8. This makes queues commonplace and bribery is a regular occurrence inside government health facilities.

Such problems are foundational to the current apparatus and will require systemic change to solve. In freely providing medicine to those in need, IHP hopes to alleviate unnecessary suffering caused by the lack of provision common in many centres across the country and provide a meaningful and direct solution to some of the issues felt. On a recent trip to the country, IHP staff met with health workers and patients alike who shared their gratitude for the work IHP is doing in the country. One of these was Juana.

Juana, 53, is a patient at El Socorro clinic which is in a rural area and has only one doctor. When we spoke to her, she had come to the clinic to participate in the monthly group for diabetic patients. "I was diagnosed with diabetes two years ago. It was just after I had had Covid. At the time I was feeling uneasy, and my body was always craving sweet things. I was often thirsty, and my lips were very dry and cracked. I decided to go to a medical consultation where the doctor sent me to get my glucose and cholesterol levels checked. The results came back, and I was diagnosed with diabetes."

"The doctor gave me some advice on changing my diet and prescribed me a drug called metformin. The clinic didn't have any in stock so I was told I would have to buy it myself from somewhere else [but] it was really expensive. I paid 900 Lempira (about £30) which was only for one month's supply."

"This was difficult for me as I hadn't expected this cost. At the beginning one of my brothers was helping me but as it was a chronic disease with an ongoing cost, he couldn't keep on paying. I began a small business to generate some money, but it was very stressful not knowing each month how I was going to pay for the next lot of medicine."

"But then a year ago, the clinic began receiving a donation of Metformin (from IHP) which meant I could come here and get it for free. This lifted such a burden from me, not having to find the cost each month."

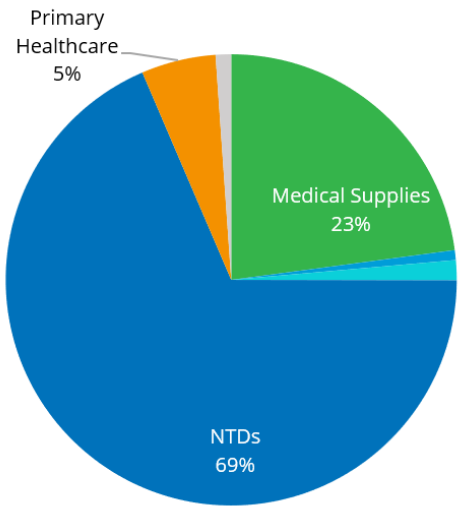
"When I was having to pay for it, I suffered depression knowing that I have only limited resources and that this is a long-term, chronic disease. Also, the drug I bought from the pharmacy gave me headaches, but the one donated by IHP doesn't have any side effects. I am very thankful for those who are providing this drug, God Bless you all."

Achievements and performance

2022 was a year of breaking records. Ukraine represented our largest ever humanitarian response in terms of treatments sent and, whilst our award for our Software Boaz was not IHP's first, it was a first in marking our place in the UK charity sector for this pioneering work.

IHP reviews our work according to a range of measures. Given the significant number of deworming tablets sent in 2022 our response in different therapy areas (see graphic below) speaks to the output during the year. We calculate 'treatments' with specific measures such as a course of antibiotics, a deworming tablet, or a lifesaving medicine for a mother in labour. We know that every treatment impacts an individual patient, but it also impacts their family and their future. We are very proud of our team and the work they undertake to achieve this phenomenal impact.

Treatments by therapy area



Therapy	Treatments
Neglected tropical diseases	9,201,789
Medical Supplies	3,074,083
Primary Healthcare	716,914
Non-communicable diseases	192,094
Sexual & reproductive health	149,079
Mental Health	94,901

We made good progress against all areas of our Business Plan objectives and the following three sections speak to the objectives set for the year.

Objective One: Strengthen the impact of our work.

We regularly review our range of partners and our ability to respond to some of the most pressing humanitarian situations and global health challenges. The impact stories above speak to the continued impact on patients in some of the most vulnerable communities worldwide. In 2022 we took on a number of new partners beginning with Health Improvement Project Zanzibar (HIPZ). HIPZ work alongside the Ministry of Health (MoH) in Zanzibar to strengthen the management and development of two rural government hospitals, as well as a chain of 11 primary health care units across the Island. IHP's support will focus on equipping the newly established A&E units in the hospitals, as well as maternal and neonatal care, and mental health. At the time of our Ukraine response, we took on a new partnership with the International Christian Medical and Dental Association (ICMDA), an umbrella body of national associations of Christian medics and dentists, and relief organisations delivering emergency healthcare in multiple countries in the Middle East including Syria, Jordan and Lebanon.

During the year we also scaled up our work with our partner World Child Cancer (WCC) in countries including Malawi and Cameroon. As part of our Neglected Tropical Disease programming, we have shipped over 9 million treatments of mebendazole over the past year, supporting deworming programmes in Haiti, Burkina Faso, Ethiopia, Somaliland and Kenya.

Improved measurement of our performance was developed as we began to embed our new monitoring and evaluation framework based on the 6 evaluation principles of the OECD.

We spent the year unable to recruit new staff to support this work but even so, as part of our drive to be data driven in our decision making we began a series of baseline surveys set by our operational teams. One of these surveys measured indicators such as partner satisfaction whilst others began to integrate with our new software to build on existing tracking and analysis of efficiency measures such as shipping timelines – how long from when a partner accepts a product to shipment arrival in country. These surveys build our ability to track progress and identify areas for improvement on top of our regular partner calls and annual reviews.

> ***"The offers you give us are so different to the other donors. Our team loves offers from IHP because you give us great quality products and good dating. You guys are a small team, but you are mighty."*** Anera, who partner with IHP across the Middle East.

IHP has a strong reputation for providing long-dated medicines, championing high standards in medicine donation and providing a strong service to our partners. Maintaining this takes effort across all teams. In logistics alone in 2022 we had to navigate and overcome issues such as the continuing shipping container shortages, global supply chain issues, HGV driver shortages, a fuel crisis and the need for more cold chain shipments. We undertook a project to assess changes, update our processes, and ensure we had the right capacity in the right places to support our new shipment patterns caused by Brexit. This means we now do more direct shipments from corporate partner warehouses than consolidated shipments from our pro bono warehousing partners.

We undertook three partner visits during 2022 – firstly to Liberia and then Ethiopia and Honduras. During these trips we always undertake a Good Distribution Practice (GDP) audit to build partner capacity and maintain high standards of compliance in the handling, storage, and transportation of medicines. During the year IHP also played an active role in the key networks of which we are a part, notably Partnership for Quality Medical Donations (PQMD), Integral Alliance, Ethical Medicines Industry Group (EMIG) and increasingly H2H, which focuses on support and service agencies like IHP working in humanitarian response. We spoke at a number of these network events and others including LogiPharma, Medicines for Europe and International Partnership Life Sciences, and continued to sponsor the CSR Initiative of the Year at the Generics Bulletin Awards.

During the year our Board and staff helped develop our approach to ESG (environmental, social- including sustainability, and governance) objectives. We closed the year with a framework and draft metrics across numerous indicators. We are actively exploring the Climate Charter and were able to build on our governance work by undertaking two staff surveys around Equality, Diversity and Inclusion (EDI) which will give us valuable analysis and areas to focus for improvement as well as baseline data to track our progress. As ever, the 'S' of the ESG framework is where IHP has the largest focus and we have begun to frame this work alongside the Sustainable Development Goals to track our contribution, particularly to SDG 3 - supporting good health and wellbeing. As we reviewed our impact during 2022 we were particularly struck by our growing contribution to SDG 2 which addresses hunger and malnutrition. This was boosted by our response to the Horn of Africa crisis and the increased capacity we will gain from new corporate partners such as Holland & Barrett. With the provision of a growing range of vitamins and targeted medicine for malnutrition, we will support those facing the cruel congruence of environmental disasters, hunger and poverty.

As ever, IHP's model supports SDG 17 – partnership for the goals. In 2022 we grew our corporate partner base to 56, onboarding 16 new partners during the year. We are also growing our range of supplies available for our NGO partners. In 2022 this included sutures provided by Ethicon (a Johnson & Johnson company) that we sent to Ukraine. Further suture shipments are planned to Lebanon and the West Bank once we have our European warehousing in place.

Our NGO partner base grew to 17 in early 2023 as we took on a new partner in Syria to support our response to the devastating earthquakes in Turkey and Syria which have taken so many lives.

Funding support during 2022 also grew with a number of new trusts and foundations and the continued success of our Big Give campaign, which this year focused on the crisis in the Horn of Africa. Our regular supporter campaign – Change Makers – featured a matched donor to encourage new supporters to give regularly to our work.

We ran a storytelling workshop for a number of our NGO partners to learn the importance of storytelling, consent and the mutual benefits of quality communications content and case studies. This will build their capacity and support our resource of stories to better share our impact. During the year IHP contributed to a piece of work with the Integral Alliance to produce a resource called Dignity in Communications, which will continue to support our approach to honour and support the patients who receive healthcare products as a result of IHP's work.

IHP's other communications work went from strength to strength as we launched our new website in August. The new website offers a simplified, concise and engaging user experience. During 2022 we built our social media presence and coordinated remote content gathering in Haiti with the financial support of our partners Tearfund New Zealand. The resulting video features our work with our NGO partner International Medical Corps and was launched to coincide with the one year anniversary of the devastating earthquake that continues to make Haiti a country of focus for IHP. The team has also supported our response in Ukraine by commissioning content from our partner Medical Teams International feeding back on our collaboration in Moldova.

Objective Two: Strengthening our organisation

Our staff are our greatest asset and during the year we continued to invest in them with mental health awareness training for all staff and workshops in having crucial conversations. All staff were given time and support to develop their wellness action plan and personal development plan. We had a team strategy day using an eco-cycle planning model and some Lego! Line managers received additional training in issues such as coaching, performance management and setting objectives. As part of our organisational development review we focused on clarity of job roles, updating job descriptions and identifying where we needed new skills. We updated and simplified our performance management documents and competency framework to better align with our values and completed a review of our structure. As a result, we ended the year with a stronger Senior Leadership Team which can better represent the growing breadth of our teams. We also created new roles including a Central Operations Manager and a Data and Business Analyst to respectively support efficiency in central processes and increased use of data to enhance analysis and drive continuous improvement. We faced challenges in recruitment, like others in the sector, and this meant lower than ideal capacity across a number of teams in the year.

Despite these challenges in recruiting staff our team grew and, with a lease coming to an end, we moved into new offices in Holborn, London. These can support more staff and have flexible spaces to enable new ways of working. Our shared culture is key and we believe the investment in this space will support this as well as the wellbeing of staff and of course, coordination and effectiveness in our work. This balance of productivity and wellbeing has become even more challenging to maintain as we responded to several disasters in 2022 and saw similar staff numbers achieve 27 shipments up to the beginning of April, compared to 18 in 2021. To maintain impact whilst supporting our staff we have pursued several strategies including efficiency reviews, wellbeing support, and training.

Objective 3: Strengthen the Wider Product Environment

Our vision to create a user-friendly intuitive system that could revolutionise medical donation and make it work better for all involved has been realised through the development of Boaz. Originally launched for initial use and testing in 2020, it went live in 2021 and an upgraded version followed in 2022 meaning that all product offers, bar our Essential Health Packs, now go through Boaz. Boaz has streamlined processes and communications for all IHP operations teams by enabling a live medical supply inventory facility with full integration to enable tracking offers of medicines accepted by NGO partners through to delivery on a single platform. This has reduced the risk of inevitable human error; made it easier for donors to donate product; and gives NGO partners the ability to report and use data – all improving efficiency.

Boaz has been instrumental to IHP's growth in size and impact. It has empowered IHP to reach more people than ever before. In 2022 alone, IHP sent over ten times more treatments compared to those prior to the creation of the Boaz system in 2019. The system has the potential to run a report at any

stage of the donation process which increases the capacity of medical donors to analyse impact and create monitoring and evaluation indicators of efficiency and performance – all the while consistently ensuring users uphold Good Distribution Practice[1] throughout.

Project Power – a licensed version of Boaz, was developed for Johnson & Johnson (JnJ) and completed in March 2022, quickly supporting 116 users and 150 offers with over 1500 lines of product. The income received from this development and licensing (Software as a Service) supports IHP and further development of Boaz for our use. In 2022 we worked on a further staged development for JnJ and entered discussions with two new pharmaceutical companies looking to develop their own versions to support their medical donation programmes.

Plans for the future period

The Board has approved a three-year business plan from 2023-2025 which plots our aspirations of continuous improvement, seeking to be more effective and focused, able to deliver greater impact and a better service to all our partners. To achieve the plan we will have clearer priorities and strategic focus, developing a greater understanding of our Signature Programmes. Planning will be improved and already in 2023 our shipment pipeline is clearer. Efforts to improve our surge capacity for disaster response are also underway. A body of data is being built to support evidence-based decision making and central coordination and analysis of this data will be strengthened in 2023 with plans for better tracking and visualisation of these metrics.

To support our decision making we will also be strengthening the Board with new members bringing different skills. Following a Theory of Change exercise in March the Board will meet in June to review key strategic questions.

We anticipate a steady increase in income from our new Software as a Service project and this work will receive pro bono marketing and brand support in the first half of the year.

Peter O'Driscoll, Chair, 2023

[1] This relates to the correct handling, storage and management of medicines within the supply chain

Trustees' Report

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of International Health Partners (UK) Limited (the charity) for the year ended 31 December 2022. The Trustees confirm that the Annual Report and Financial Statements of the charity comply with the Charities Act 2011, the Companies Act 2006, the requirements of the charity's governing documents and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Company structure

IHP was legally constituted as a company limited by guarantee on 16 February 2004. Charitable status was received on 12 August 2004. IHP was launched on 11 November 2004 and made its first product donations in late December 2004.

Board of Trustees and Members

Directors are appointed either by the Charity at an AGM or, between AGMs, by the other Directors. Each person who is appointed a Director shall, for the duration of his/her appointment, be a member of the Charity. At each annual general meeting, one-third of the Directors must retire from office, provided that the retiring Directors may be reappointed by the members entitled to vote. In an effort to maintain a broad skills mix, Trustees are requested to provide a list of their skills, and in the event of particular skills being absent or lost due to retirements, individuals are approached to offer themselves for election to the Board. New Trustees are provided with an Induction Pack, attend induction sessions with members of the SLT and undertake IHP's safeguarding training.

The following served as Trustees from 1 January 2021 to the date of this report unless otherwise stated:

Peter O'Driscoll, General Counsel, Seacrest Capital Group
Helen Leighton, former Pharmaceutical Executive (GSK)
Simon Howard, Businessman
Glyn Williams, Chartered Accountant
Barbara Brese, Consultant Pharmacist
Wei-Lynn Lum, Solicitor
Alexander Stewart, Commercial Lawyer
Dr Joanna Hobbs, General Practitioner
Aurora Chen, Business Executive (from 24 May 2022)

Additional Members

Peter Ballard, Chair: British Generic Manufacturers Association
Dr Richard Barker OBE, Founding Director: New Medicine Partners
Professor Raman Bedi, Chair: Global Child Dental Fund, former Chief Dental Officer for England
Viscount Brentford
Gary Davies, Partner: Indigo Marketing
David Hanes, Chartered Accountant (to 24 May 2022)
Laura Jordan, Actuary: AXA XL
Professor The Lord (Ian) McColl CBE: Surgeon
Dr Nigel Pearson, GP and international health adviser
Andrew Russell, Chartered Accountant

Patron

In October 2020, HRH, the former Prince of Wales agreed to extend his term as Royal Patron, for a period of a further 5 years. Following the death of HM Queen Elizabeth II, our Patron, now HM King Charles III, will decide how best to continue support from the royal family for IHP's work.

Aims and objectives including public benefit

The charity's main objects, as set out in its Memorandum and Articles, reflect its mission, which is "the relief of sickness and the improvement, preservation and protection of good health and social welfare of those in need around the world, without regard for ethnic or religious background, operating through partnership with those with similar charitable objectives and through Christian principles and the Christian ethos".

IHP is at the forefront of medical product donations in Europe, and works with a strong network of healthcare industry donors to coordinate humanitarian relief for those most in need. We respond rapidly to humanitarian disasters, support long-term healthcare development projects and equip medics with supplies to serve hard-to-reach communities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit. Strategy and performance is reviewed regularly to ensure activity continues to contribute to our vision of a world in which all suffering due to lack of healthcare is eradicated.

Achievements and performance

The Chair's review on pages 4-17 outlines the key achievements for the period.

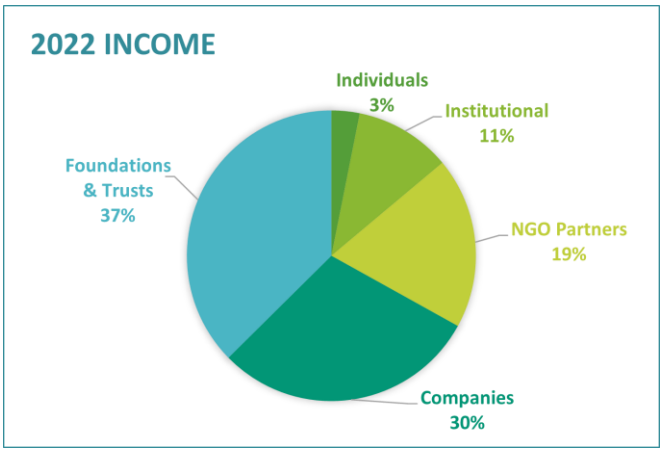
Financial review

The Statement of Financial Activities set out on page 28 shows the total income and total expenditure for the period. The value of medical products and logistics gifts-in-kind is recognised both in income and expenditure. The table below shows an abridged operating income and expenditure account which excludes the value of gifts in kind donations relating to medical products and logistical support.

Abridged Operating Figures	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Donation Income	759,271	1,230,123	1,989,394	1,502,734
Charitable Activities income	91,629	0	91,629	53,333
Charitable income total	**850,900**	**1,230,123**	**2,081,023**	**1,556,067**
Programme costs	(643,216)	(842,169)	(1,485,385)	(1,090,456)
Support costs	(141,782)	(62,159)	(203,941)	(139,053)
Raising Funds	(76,786)	(34,200)	(110,986)	(96,017)
Net income from principal activities	**(10,884)**	**291,595**	**280,711**	**230,541**
Bank interest	1,747	0	1,747	16
Net income	**(9,137)**	**291,595**	**282,458**	**230,557**

The value of donated pharmaceuticals, medical supplies and other health and hygiene items distributed in the period was £22,242,732 (2021: £24,795,801). The total costs incurred in sourcing, handling and delivery were £1,749,520 (2021: £1,281,816) which included £60,194 (2021: £52,307) provided as logistics gifts in kind.

IHP enjoys a breadth of income support which has enabled our stable growth over the past few years. During 2022 we have grown our supporter base, extending our reach through social media campaigns and targeting as well as our involvement in Big Give which generated over £60,000 of income this year. The main area of growth has been in our income from developing and licensing of our proprietary software Boaz which is on a growth trajectory for 2023 also.



Reserves position

Our reserves policy and designated funds were reviewed in 2022. The Trustees have agreed that the reserves are necessary to fund working capital and to provide contingencies against reductions in income and unexpected costs. In addition, reserves are held to enable the charity to plan for growth and development in line with our Business Plan and to respond to unexpected opportunities and challenges. In determining the appropriate level of funds held in reserve, account is taken of the legal commitments of the charity such as employment and facilities obligations, current projects and the risks faced by the charity. As such, the unrestricted reserves of the charity are targeted to be in the range £500k - £750k.

At the end of the year unrestricted funds stood at £837,251. Free reserves (which is unrestricted funds excluding fixed assets and designated funds) are £553,723 which continue to enable IHP to support the investment required in the business plan objectives for 2023-2025. At the beginning of 2022, £400,000 of unrestricted reserves were designated to support the need to increase staff numbers in line with strengthened core capacity. £150,000 of these designated reserves were utilised during the year focusing on organisational development, new business, fundraising and investment in our Boaz software. Going forward into 2023 we will retain £250,000 of designated reserves to continue our work on organisational development and investment in new staff, including HR and monitoring and evaluation to support strengthened impact as well as continued investment in our Boaz software platform. We will also designate £20,000 into our Disaster Fund to enable IHP to respond quickly and efficiently whenever a sudden onset disaster occurs and where there is an appropriate need for our support.

Fundraising

We are grateful to our broad range of funding partners whose support has meant IHP's work continues to grow and meet the significant humanitarian needs of our world. We grew our Fundraising team during 2022 and appointed a Director in the Autumn to build and lead this work. The majority of our income is received from institutional donors, trusts and foundations, other NGOs who share our aims, individuals and companies. IHP is registered with the Fundraising Regulator and subscribes to their standards. We use these standards to ensure our processes seek to protect vulnerable people and members of the public from unreasonable intrusion by our fundraising activities.

During the year IHP introduced an Ethical Fundraising Policy, maintained compliance with the requirements of GDPR and did not use any third party fundraisers. No fundraising complaints were received.

We had a strong response (£326,792) to our Ukraine response with grants from corporate partners, trusts, individuals and NGO partners – notably 4 members of the worldwide Tearfund group. Some funds (£87,703) have been carried forward into 2023 reflecting our continued shipping plans. Other restricted funds carried forward include Haiti, South Sudan, the Horn of Africa crisis and any areas where we have ongoing commitments and plans into 2023. These include a number of areas supported by Jersey Overseas Aid and some of our partners from Integral Alliance. The Johnson & Johnson (JnJ) Foundation donated a significant grant alongside product from JnJ in support of our neglected tropical disease programme. With multiple shipments during 2022 this was all expended.

We continue to receive good support from our corporate partners which in 2022 included Pfizer, LEO Pharma, BD, WBA, Mawdsleys, Ipsen, Accord and others. This financial support is in addition to the donated healthcare products which make our work possible. As part of our commitment to good communication with our corporate partners, our impact reports to them now include an ESG section.

Structure, Governance and Management

Broadly speaking, governance decisions are divided between operational and strategic, with Trustees delegating operations to the CEO and management team. The Trustees approved the 2022 business plan and budget and receive progress reports against the plan at each Board meeting. During 2022, the Board reviewed and updated a range of policies including our Sanctions Compliance, Complaints, Environmental, Anti-Corruption, Anti-Money Laundering and Anti-Terrorism, Human Trafficking and Modern Slavery and our Privacy Policy. We introduced a new Ethical Fundraising Policy to help us appropriately manage our increasingly diverse income sources. We also established a Treasury Policy to support our cash management and enable better stewardship of our cash reserves.

We continue to follow a periodic review of aspects of governance under our Governance Schedule which is guided by the Charity Governance Code for Smaller Charities. Post Board meeting surveys are helping us build a more strategic agenda for the trustees and respond to feedback for areas of improvement. A trustee away day was held during the year to build Board engagement and explore areas of strategy. The Board were then well placed to contribute to the 2023-25 strategy before signing off the Business Plan and Budget in the Autumn. The Board reviewed the risk register and the 4 sub-committees met and reported back in the trustee meetings. The Nominations, Employment and Remuneration Committee considered a range of issues during the year including Senior Leadership Team pay and cost of living challenges for all staff.

A growing organisation requires new ways of meeting and clarity in decision making and a review of internal meetings led to greater clarity and improved terms of reference for key meetings and the introduction of a new Quarterly Business Review. Our Organisational Development plan focused in 2022 particularly on structure, skills and finally systems. Our systems review will extend into 2023 beginning with HR and our CRM.

Risk management and Compliance

All new staff receive an induction covering IHP's approach to risk and existing staff continue to receive periodic training. Risk awareness and risk management continues to be encouraged by the leadership, featuring on agendas regularly including our new quarterly business reviews.

IHP maintains a register which details risks across a range of areas specific to our work, including the donation, storage, and shipping of pharmaceutical products, as well as more general risks such as governance, finance and operations. The Governance and Risk Management Committee of the Board reviews the Risk Register three times a year or when any specific new or urgent area of risk is identified. IHP has a standard operating procedure setting out the operational approach to risk management and the responsibilities of staff overseeing this. During 2022, the Risk Register was updated to reflect new risks. This included capacity constraints arising from recruitment challenges and the need for additional HR support with a larger team and new issues such as two staff members on maternity leave. It also reflected pressures arising from the economic crisis and inflationary price rises which impacted both IHP and the capacity of our NGO partners facing reduced budgets and increasing shipping costs. The register also reflected our continued vigilance to improve shipping timelines.

As a WDA (wholesale distribution authorisation) licence holder, IHP adheres to Good Distribution Practice (GDP). A quality management framework underpins our approach, our operations are guided by Standard Operating Procedures, and we undertake regular self-inspections to check compliance and ensure processes are fit for purpose. During 2022 our Compliance Manager oversaw a growing body of compliance documentation and processes to maintain our best practice approach.

Process changes in our operations and the addition of new pro bono warehousing sites initiated a successful update to our WDA license during 2022. This license, issued by the MHRA (Medicines Healthcare Regulatory Authority), now covers additional warehouse spaces with Accord Healthcare and Mawdsleys as well as some transit warehouses which are sites owned by our freight forwarders. By adding these sites to our licence, if we have shipments awaiting permits or exemptions, we don't need to hold them at our main warehouses, or at the donor company site and can hold them at the transit sites, which are often next to airports, allowing for faster transit.

IHP's Safeguarding Policy was updated and refresher training for all staff is planned in 2023. No incidents were reported by IHP or our NGO partners. We are committed to joining the Misconduct Disclosure Scheme in 2023 to further strengthen due diligence in our approach. We have developed a checklist with which to assess the policies of our partner organisations and further improved our approach to image and story consent during the year.

Remuneration policy for key management personnel

The directors, who are the charity's trustees, give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in notes 8 and 17 to the accounts.

Staff pay is reviewed annually following appraisals and otherwise in the event of significant job description changes. An inflationary rise is given, as appropriate. Senior staff salaries are reviewed and approved by the Nominations, Employment and Remuneration Committee of the IHP Board. Due to the inflationary changes in 2022 pay was reviewed on several occasions and bandings updated.

Trustees' responsibilities statement

The trustees (who are also directors of IHP for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. 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 (FRS 102)
- make judgments and accounting 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 trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Disclosure of information to auditors

Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware.
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Auditors

Saffery Champness LLP have expressed their willingness to remain in office as auditors of the company.

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

This report was approved by the trustees on 17 May 2023 and signed on their behalf by:

Glyn Williams
Trustee

Peter O'Driscoll
Chair

Opinion

We have audited the financial statements of International Health Partners (UK) Limited for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 charitable company's state of affairs as at 31 December 2022 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 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 annual report, 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.

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 the 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' Annual Report (which comprises the Chairman's review and the Trustees' report) which includes the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes 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 the 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 Trustees' Annual Report.

We have nothing to report in respect of the following matters where 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 trustees' 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 to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 22, the trustees (who are also 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 to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

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 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

The charitable company is subject to laws and regulations which would have a direct impact on the financial statements, including the Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Further the charitable company is subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements; through a significant fine, litigation or restrictions on the charitable company's operations. We identified the most significant laws and regulations to be those issued by the Medicines and Healthcare products Regulatory Agency ('MHRA') covering the distribution of medicinal products for human use.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities, including the MHRA, to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of

management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available 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.

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Cara Turtington (Senior Statutory Auditor)
for and on behalf of Saffery Champness LLP

Chartered Accountants Statutory Auditors	71 Queen Victoria Street London EC4V 4BE

Date:

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities
(Incorporating income and expenditure account)
For the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations	2	759,271	1,230,123	1,989,394	1,502,734
Investments		1,747	-	1,747	16
Charitable activities:					
Donations Platform licensing	3a	91,629	-	91,629	53,333
Donations of medical products	3b	22,242,732	-	22,242,732	24,795,801
Donations of storage & shipping	3c	60,194	-	60,194	52,307
Total income		23,155,573	1,230,123	24,385,696	26,404,191
Expenditure					
Charitable activities:					
Management of product donation		784,998	904,328	1,689,326	1,229,509
Donations of medical products	3b	22,242,732	-	22,242,732	24,795,801
Donations of storage & shipping	3c	60,194	-	60,194	52,307
Charitable activities total	4	23,087,924	904,328	23,992,252	26,077,617
Raising Funds	5	76,786	34,200	110,986	96,017
Total expenditure		23,164,710	938,528	24,103,238	26,173,634
Net income/(expenditure) for the period	6	(9,137)	291,595	282,458	230,557
Net movement in funds		(9,137)	291,595	282,458	230,557
Total funds at 1 January		846,388	52,824	899,212	668,655
Total funds at 31 December		837,251	344,419	1,181,670	899,212

All activities relate to continuing operations.

The notes on pages 31 to 46 form part of these financial statements.

Balance sheet
As at 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	9		13,528		8,162
Current assets					
Debtors	10	208,203		147,345	
Cash at bank		1,160,632		852,446	
		1,368,835		999,791	
Creditors: amounts falling due within one year	11	(200,693)		(108,741)	
			1,168,142		891,050
Net current assets			1,181,670		899,212
Charity funds					
Unrestricted funds	12		837,251		846,388
Restricted funds			344,419		52,824
Total funds	13		1,181,670		899,212

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on 17 May 2023 and signed on their behalf by:

Glyn Williams
Trustee

The notes on pages 31 to 46 form part of these financial statements.

Registered number: 05044723

Statement of cash flows
For the year ended 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Net Cash generated from operations	14		321,796		279,589
Cash flows from investing activities					
Purchase of fixed assets		(13,610)		(9,313)	
Net cash flows from investing activities			(13,610)		(9,313)
Change in cash and cash equivalents in the reporting period			308,186		270,276
Cash and cash equivalents at the beginning of the reporting period			852,446		582,170
Cash and cash equivalents at the end of the reporting period			1,160,632		852,446

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historic cost convention. The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

The charity benefits from donated services and facilities which do not impact on the company's cash flow.

1.2 Company status

International Health Partners (UK) Ltd is a charitable company limited by guarantee, incorporated in England and Wales. The address of the registered office is Fox Court, 14 Gray's Inn Road, London WC1X 8HN. In the event of the charity being wound up, the liability of members in respect of the guarantee is limited to £10. At 31 December 2022 the total of such guarantees was £180 (2021: £180). The Charity meets the definition of a public benefit entity under FRS 102.

1.3 Going concern

The trustees have reviewed the charity's reserves, forecasts and projections and have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds the trustees have chosen to designate for a specific purpose. This designation is shown through a transfer from the general funds after the approval has been given by the trustees. The designation can be cancelled if the project is no longer within the charity's plans. Expenditure is subsequently allocated to designated fund.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

1.5 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

1. Accounting policies (continued)

1.5 Income (continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Gifts and donations are included in the Statement of Financial Activities when they are receivable.

Performance related grants relating to long term projects are accounted for as receivable over the period of the project in line with qualifying expenditure.

Legacy income is recognised in the Statement of Financial Activities when receipt is probable, amounts receivable can be measured with sufficient reliability, and the charity is entitled to the income. Entitlement is considered to be the earlier of the charity being notified of an expected distribution and the legacy being received.

Income from software platform licensing is recognised over time during the period of the licence contract.

1.6 Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable, and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.7 Donated product

Donations of pharmaceuticals and health supplies are valued based on independently published, publicly available, price lists. Whenever possible, IHP uses the NHS indicative price as published by the NHS Prescription Pricing Authority.

Donated product is recognised as an incoming resource, in line with our stock policy, when the offer has been accepted by a receiving partner and approved by IHP.

1.8 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Charitable expenditure includes the value of donated product distributed together with the costs of sourcing, handling and delivering.

Costs incurred in developing software for use in the charity and licensing to third parties are charged as an expense when the expenditure is recognised.

1. Accounting policies (continued)

1.8 Expenditure (continued)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.9 Allocation of support costs

The trustees have defined the work of the charity as a single charitable activity of running the distribution programme and all support costs are allocated to that activity. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities.

1.10 Tangible fixed assets and depreciation

Donated assets are included in the accounts at their current value at the date of the gift and included in the Statement of Financial Activities as incoming resources.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% straight line
Computer and other equipment	-	33.33% straight line

The gain or loss arising on disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the Statement of Financial Activities.

1.11 Stock

Stock is included at the lower of cost or net realisable value. The charity does not recognise the value of donated stock held at year end where

i. the charity has not paid for stock purchases,
ii. the charity would not pay to replace stock, and
iii. the stock cannot be resold.

1.12 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts.

1.13 Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1. Accounting policies (continued)

1.14 Taxation

No provision has been made for taxation as the charity is a public benefit entity which is exempt from UK direct taxation on its charitable activities.

1.15 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.16 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the Statement of Financial Activities for the period.

1.17 Critical accounting judgements and key sources of estimation uncertainty

In the application of the accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods where necessary.

2. Donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Gifts from individuals	24,825	37,818	62,643	79,211
Gifts from companies	323,814	264,819	588,633	372,883
Gifts from foundations, trusts and other organisations	410,632	927,486	1,338,118	1,049,353
Government CJRS grant	-	-	-	1,287
Total	759,271	1,230,123	1,989,394	1,502,734

Included in Gifts from foundations, trusts and other organisations are four donations totalling £214,720 (2021: £121,190) from Jersey Overseas Aid supporting work in Haiti, Horn of Africa, Gaza and West Bank, South Sudan and Ukraine.

Comparative information

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Gifts from individuals	77,508	1,703	79,211
Gifts from companies	213,289	159,594	372,883
Gifts from foundations, trusts and other organisations	383,452	665,901	1,049,353
Government CJRS grant	1,287	-	1,287
Total	675,536	827,198	1,502,734

3. Income from Charitable Activities

3a Donations Platform licensing

IHP received income of £91,629 (2021: £53,333) from a commercial company related to the licensing and maintenance of an online donations platform service that allows for global view of available products, donation tracking, and ability for non-governmental organisations to request medical product donations.

3. Income from Charitable Activities (continued)

3b Donations of medical products

The value of donated medicines and health supplies distributed in the period was £22,242,732 (2021: £24,795,801). This is recognised both in income and expenditure. The valuations are calculated at the time of donation and based typically on UK NHS reimbursement value. The values are justifiable, appropriate and publicly available. The values can fluctuate significantly from year to year according to the type of donated stock we receive that can meet partners' requirements.

3c Donations of shipping & storage facilities

IHP identifies the cost of storage and transportation as provided by freight carriers on a pro bono or sub market cost basis as Gifts in Kind, but not where recipients have directly met these costs. The total amount of gifts in kind for logistics recognised both in income and expenditure is £60,194 (2021: £52,307).

4. Charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Programme costs				
Product delivered (see note 3b)	22,242,732	-	22,242,732	24,795,801
Programme Staff costs	183,172	597,813	780,985	587,506
Direct programme costs	46,939	6,546	53,485	19,824
Logistics, shipping & storage (see note 3c)	238,951	47,708	286,659	204,129
Donations Platform	123,207	163,296	286,503	218,319
Overheads related to programmes	111,141	26,806	137,947	112,985
	22,946,142	842,169	23,788,311	25,938,564
Support costs				
Staff costs	74,951	51,984	126,935	76,611
Publicity, marketing and media costs	19,882	553	20,435	5,187
Professional services	11,957	203	12,160	12,871
Depreciation	8,244	-	8,244	5,156
Exchange (surplus)/loss	(34,326)	-	(34,326)	(5,822)
Overhead costs	39,049	9,419	48,468	33,587
Governance costs - audit fees	14,150	-	14,150	9,950
- board costs	7,875	-	7,875	1,513
	141,782	62,159	203,941	139,053
	23,087,924	904,328	23,992,252	26,077,617

4. Charitable activities (continued)

Comparative information

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Product delivered (see note 3b)	24,795,801	-	24,795,801
Programme Staff costs	55,369	532,137	587,506
Direct programme costs	15,194	4,630	19,824
Logistics, shipping & storage (see note 3c)	150,378	53,751	204,129
Donations Platform	33,812	184,507	218,319
Overheads related to programmes	99,306	13,679	112,985
	25,149,860	788,704	25,938,564
Support costs			
Staff costs	17,485	59,126	76,611
Publicity, marketing and media costs	5,187	-	5,187
Professional services	12,871	-	12,871
Depreciation	5,156	-	5,156
Exchange (surplus)/loss	4,243	(10,065)	(5,822)
Overhead costs	31,360	2,227	33,587
Governance costs - audit fees	9,950	-	9,950
- board costs	1,513	-	1,513
	87,765	51,288	139,053
	25,237,625	839,992	26,077,617

5. Raising Funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising costs	1,136	-	1,136	1,446
Fundraising staff	75,650	34,200	109,850	94,571
	76,786	34,200	110,986	96,017

Comparative information

	2021 £	2021 £	2021 £
Fundraising costs	1,446	-	1,446
Fundraising staff	45,395	49,176	94,571
	46,841	49,176	96,017

6. Net income

	2022 £	2021 £
This is stated after charging:		
Depreciation of tangible fixed assets - owned by the charity	8,244	5,156
Auditors' remuneration	14,150	9,950

7. Staff costs

	2022 £	2021 £
Staff costs were as follows:		
Wages and salaries	885,611	663,249
Social security costs	93,353	65,319
Pension contributions	38,806	30,119
	1,017,770	758,687

	Number 2022	Number 2021
The average monthly full time equivalent number of employees during the year was as follows:	23	17
The average number of employees during the year was as follows:	24	18

	Number 2022	Number 2021
The number of higher paid employees based on annual costs, was:		
In the band £60,001 - £70,000	3	0
In the band £80,001 - £90,000	0	1
In the band £90,001 - £100,000	1	0

Pension contributions on behalf of these employees was £14,120 (2021: £4,146).

Total remuneration of key management personnel in the period was as follows:

	2022 £	2021 £
Aggregate compensation	186,138	162,655

8. Transactions with Trustees

No trustees received any remuneration in the year (2021: £nil).

No trustees received any reimbursement of expenses in the year (2021: £nil).

In addition, the charity received £7,030 (2021: £6,854) in personal donations from the trustees for which we are very grateful.

9. Tangible fixed assets

	Office & IT equipment £	Total £
Cost		
At 1 January 2022	33,862	33,862
Additions	13,610	13,610
Disposals	(8,878)	(8,878)
At 31 December 2022	38,594	38,594
Depreciation		
At 1 January 2022	25,700	25,700
Charge for the year	8,244	8,244
On disposals	(8,878)	(8,878)
At 31 December 2022	25,066	25,066
Net book value		
At 31 December 2022	13,528	13,528
At 31 December 2021	8,162	8,162

10. Debtors

	2022 £	2021 £
Debtors	93,600	46,112
Prepayments and accrued income	114,603	101,233
	208,203	147,345

Included in accrued income is an amount of £10,000 (2021: £10,000) which is expected to be received after more than one year.

11. Creditors

Amounts falling due within one year

	2022 £	2021 £
Social security and other taxes	38,529	25,271
Pension contributions	6,204	5,482
Accruals and deferred income	155,960	77,988
	200,693	108,741

Deferred income of £24,450 (2021: £18,840) included in the above relates entirely to the next financial year.

12. Statement of funds

	Brought forward 2022 £	Income 2022 £	Expenditure 2022 £	Transfers 2022 £	Carried forward 2022 £
Unrestricted funds					
General funds	846,388	23,155,573	(23,164,710)	(270,000)	567,251
Designated funds	-	-	-	270,000	270,000
	846,388	23,155,573	(23,164,710)	-	837,251
Restricted funds					
BOAZ Donation Platform	-	270,407	(270,407)	-	-
Humanitarian Relief:					
Afghanistan Earthquake	-	28,484	(28,484)	-	-
Disaster Fund	-	9,040	(4,040)	-	5,000
Central African Republic	-	12,500	(12,500)	-	-
Child Health	-	22,342	(22,342)	-	-
COVID-19 Response	-	5,000	(5,000)	-	-
Neglected Tropical Diseases		179,985	(179,985)	-	-
Gaza & West Bank	32,500	52,000	(48,100)	-	36,400
Haiti	-	98,602	(13,084)	-	85,518
Horn of Africa Crisis	-	122,786	(50,553)	-	72,233
Lebanon & Jordan	-	35,000	(20,000)	-	15,000
Guatemala & Honduras	3,000	9,981	(12,981)	-	-
Maternal Health	-	27,735	(9,095)	-	18,640
South Sudan	17,324	27,720	(22,868)	-	22,176
Ukraine	-	326,792	(239,089)	-	87,703
Yemen	-	1,749	-	-	1,749
	52,824	1,230,123	(938,528)	-	344,419
Total funds	**899,212**	**24,385,696**	**(24,103,238)**	-	**1,181,670**

Designated funds are split £250,000 to continue our work on organisational development and investment in new staff and £20,000 for our Disaster Fund to enable IHP to respond quickly and efficiently whenever a sudden onset disaster occurs and where there is an appropriate need for our support.

Funds for Humanitarian Relief included responding to crises in Haiti, Afghanistan, the Horn of Africa and most significantly in Ukraine. Other area-specific funding supported hospitals and medical provision in areas where there are often complex protracted humanitarian crises and access to safe, quality healthcare is severely limited. This includes donations totalling £214,720 from Jersey Overseas Aid supporting work in Haiti, Horn of Africa, Gaza & West Bank, South Sudan and Ukraine.

Funding for our online product donations platform (BOAZ) supported ongoing development of this vital system which helps match product donations and overseas needs. The system is operational with further development for the next stages currently in progress. Additional funding was received to develop a bespoke version of the product in order to licence to one of our core partners.

12. Statement of funds (continued)

Comparative information

	Brought forward 2021 £	Income 2021 £	Expenditure 2021 £	Transfers 2021 £	Carried forward 2021 £
Unrestricted funds					
General funds	553,861	25,576,993	(25,284,466)	-	846,388
Restricted funds					
Sustainability Project	-	25,000	(25,000)	-	-
Donations Platform – BOAZ	-	20,000	(20,000)	-	-
Donations Platform – for licence	30,018	214,511	(244,529)	-	-
Humanitarian Relief:					
Central African Republic	-	8,599	(8,599)	-	-
COVID-19 Response	60,031		(60,031)	-	-
DR Congo	-	11,649	(11,649)	-	-
Ethiopia/NTD	-	175,155	(175,155)	-	-
Gaza & West Bank	12,566	153,124	(133,190)	-	32,500
Haiti	-	98,026	(98,026)	-	-
Lebanon	-	10,000	(10,000)	-	-
Guatemala	-	9,937	(6,937)	-	3,000
Maternal Health	-	32,365	(32,365)	-	-
South Sudan	12,179	48,390	(43,245)	-	17,324
Yemen	-	20,442	(20,442)	-	-
	114,794	827,198	(889,168)	-	52,824
Total funds	**668,655**	**26,404,191**	**(26,173,634)**	-	**899,212**

13. Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Tangible fixed assets	13,528	-	13,528	8,162
Current assets: Debtors	193,956	14,247	208,203	147,345
Cash at bank	830,460	330,172	1,160,632	852,446
Creditors due within one year	(200,693)	-	(200,693)	(108,741)
	837,251	344,419	1,181,670	899,212

13. Analysis of net assets between funds (continued)

Comparative information

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	8,162	-	8,162
Current assets: Debtors	147,345	-	147,345
Cash at bank	799,622	52,824	852,446
Creditors due within one year	(108,741)	-	(108,741)
	846,388	52,824	899,212

14. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net movement in funds	282,458	230,557
Add back depreciation charge	8,244	5,156
Decrease/(increase) in debtors	(60,858)	20,534
(Decrease)/increase in creditors	91,952	23,342
Net cash inflow from operating activities	321,796	279,589

15. Analysis of changes in net debt

	At start of year £	Cash-flows £	At end of year £
Cash	852,446	308,186	1,160,632

16. Operating lease commitments

At the reporting date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	120,000	56,380
Between two and five years	100,000	-
	220,000	56,380

17. Related party transactions

All transactions with trustees and board members fall within the framework of IHP's Financial Code of Conduct, Conflicts of Interest and Propriety Policy.

International Health Partners Inc ('IHP Inc') donated £96,785 during the year (2021: £49,960). £24,790 ($30,000) was due from IHP Inc as grant funding to IHP UK at 31 December 2022 (2021 due from IHP Inc: £nil). Peter O'Driscoll, trustee of IHP (UK), is also a Board member of IHP Inc. Adele Paterson (CEO of IHP UK) and Tina Grear (COO of IHP UK) are also Board members of IHP Inc.

18. Comparative information

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income from:			
Donations	675,536	827,198	1,502,734
Investments	16	-	16
Charitable activities:			
Donations Platform licensing	53,333	-	53,333
Donations of medical products	24,795,801	-	24,795,801
Donations of storage & shipping	52,307	-	52,307
Total income	25,576,993	827,198	26,404,191
Expenditure			
Charitable activities:			
Management of product donation	389,517	839,992	1,229,509
Donations of medical products	24,795,801	-	24,795,801
Donations of storage & shipping	52,307	-	52,307
Charitable activities total	25,237,625	839,992	26,077,617
Raising Funds	46,841	49,176	96,017
Total expenditure	25,284,466	889,168	26,173,634
Net income/(expenditure) for the period	292,527	(61,970)	230,557
Net movement in funds	292,527	(61,970)	230,557
Total funds at 1 January	553,861	114,794	668,655
Total funds at 31 December	846,388	52,824	899,212