

REGISTERED COMPANY NUMBER: 08290412 (England and Wales)
REGISTERED CHARITY NUMBER: 1151105

Report of the Trustees and
Financial Statements for the Year Ended
31 March 2024 for
Health and Hope UK

Health and Hope UK
Year Ended 31 March 2024

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number 08290412 (England and Wales)

Registered Charity number 1151105

Registered Office

27 Old Gloucester Street
Holborn
London
WC1N 3AX

Principal Address

27 Old Gloucester Street
Holborn
London
WC1N 3AX

Trustees

James Gardner	Lawyer
Alan Gray (Treasurer)	Accountant & INGO professional
Emma Watson	Management consultant
Timothy Creber (Chair)	Business professional
Edmund Ong	Doctor
Alexa Murray	Business professional
Peter Harlock	Business & INGO professional
Thomas Walsh	Charity Management

Independent Auditor

Christopher Goodhead
KnightGoodhead Ltd
7 Bournemouth Road
Chandler's Ford
Eastleigh
SO53 3DA

Bank

Barclays Bank PLC,
1 Churchill Place,
London,
E14 5HP

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Risk Management

The trustees have reviewed the risks to which the charity is exposed and have ensured that appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have in place appropriate Directors & Officers indemnity insurance.

Trustee recruitment, induction and training

Prospective Trustees are identified based on the needs of the charity by members of the Board and interviewed by at least two Trustees before a formal offer of appointment to the Board is offered. Trustees are required to undergo a recruitment process to satisfy safeguarding requirements including external references, completion of a self-declaration form and a criminal records check (DBS). An induction is given by the Executive Director which includes review of mandatory policies. Resources to attend training in safeguarding and Prevention of Sexual Exploitation & Abuse (PSEA) is provided unless evidence of recent training is provided.

OBJECTS AND ACTIVITIES

Health & Hope UK (HHUK) was registered as a UK Charity in March 2013. The objects of the charity are:

- (1) For the public benefit of people in the regions of South and South-East Asia, Health & Hope UK aims to relieve poverty and advance health, education and the Christian faith; and
- (2) Promote the efficiency and effectiveness of charities through technical support and by the provision of advice and training in good governance, structure and fundraising for our partners.
- (3) Nothing in the articles shall authorise an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the Charities and trustee investment (Scotland) Act 2005 and/or section 2 of the Charities Act (Northern Ireland) 2008.

In conducting its charitable activities, HHUK trustees have had regard to the Charity Commission's guidance on public benefit.

HHUK has fulfilled its objects this year by working through a network of local partners to bring humanitarian relief, health care, education, hope and development to the poorest people in remote areas of Western Myanmar. Our vision is to see empowered, thriving and self-sustaining communities in [and from] western Myanmar.

The programmes supported by HHUK during 2023-2024 year continue to reflect the significant shift in operational context due to the military coup in Myanmar on 1st February 2021. As noted in our previous annual report, our long-standing implementing partner, Health & Hope Myanmar (HHM), was forced to close all normal operations and evacuate the country in the weeks following the coup.

Despite this significant challenge to our work, we have been able to pivot our work in response to the growing humanitarian needs, whilst maintaining some of our longer-term education and health projects. Outlined in more detail below, our programmes in 2023-24 focused on the following areas:

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- **Health:** Improving access to primary health care through the training of Community Health Workers, establishing community clinics and referral pathways to further care. A particular focus has been on the improvement of maternal health outcomes through implementing WHO best practice interventions in maternal care.
- **Humanitarian relief:** Delivering humanitarian aid through local partners including food relief, shelter, Non-Food Items, multi-purpose cash grants, health and medical care, and livelihood initiatives.
- **Education:** To increase the number of skilled people who are empowered and trained to take the lead in community development initiatives.
- **Capacity building:** To build organisational, technical and leadership capacity of our partners.

In order to strengthen the effectiveness of field-based work, HHUK provides support to partners in the following areas:

- Strategy and governance
- Finance and administration
- Training and development
- Monitoring and evaluation
- Fundraising
- Marketing and communications

Fundraising Standards & Regulations

HHUK is dedicated to ensuring we comply with all relevant fundraising standards and regulations. HHUK is registered with the Fundraising Regulator and is committed to adhering to both the Fundraising Promise and to the Fundraising Code of Practice.

Our fundraising activities involve encouraging individual donations and gifts in wills, running small events for donors to engage with our work, as well as working with corporate and statutory funders. We do not use direct marketing techniques which could unfairly target vulnerable people or contravene their right to privacy.

We do not engage with external contractors for fundraising, except for research purposes, which are conducted in compliance with current Data Protection regulations. Staff are familiar with our Fundraising Procedures Policy, which includes procedures on how to protect vulnerable people.

The Health & Hope website outlines our complaints policy for the public and explains how an individual can submit a complaint. We received no complaints in the last financial year.

ACHIEVEMENT AND PERFORMANCE

Overview:

Our activity in 2023-24 continued to be dominated by the impact of the military coup on February 1st, 2021. At that time our longstanding in-country partner, Health & Hope Myanmar (HHM), was forced to shut down in-country operations and evacuate for their own safety. Given the sudden urgency of humanitarian need, we prioritised the development of new partnerships and implemented a relief programme in Western Myanmar to reflect the changing needs of the population.

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A political, socio-economic, human rights and humanitarian crisis continues across the country. Conflict in Myanmar including Chin State where we operated until the crisis began has resulted in tens of thousands of people fleeing their homes and villages, without any preparation, often relying solely on external support. It is estimated that over 2.8 million people are now displaced from their homes¹. Many have fled due to airstrikes on civilian populations, active conflict on the ground, and risk of arrest, torture, and murder. Over 18.2 million people are estimated to be in humanitarian need including six million children, predominantly in conflict-affected rural areas². Nearly half of Myanmar's population are living below the national poverty line of 1590 Kyat per day (\$0.75³) compared to 24% in 2017⁴. Further to this, our original base village suffered repeated aerial and ground attack in November 2023 resulting in the complete or near destruction of over 100 properties.

Given the enduring nature of this crisis, we have continued to provide urgently needed humanitarian support while continuing our long-term education and health work. Our newly updated strategy (see below) has acknowledged the importance of maintaining this humanitarian support while developing new strategic partnerships to enable us to work in Myanmar and eventually continue our long-term development aims and objectives in health, education and broader community development. Our programmes and achievements are outlined in more detail below.

As noted below our income for the year reflected the change in operational priorities and fundraising for the emergency relief work undertaken. During 2023-24 we received significantly more income than expected from the institutional donor with whom we developed a new relationship in 2022. This represented a large proportion of our income for this financial year and enabled us to achieve greater scale and scope of humanitarian relief delivery. Other income from NGOs, Trusts, churches and individuals also continued to resource our work.

The conflict and changing pattern of working has compelled us to develop new strategic partnerships with organisations who have been able to remain operational in NW Myanmar. These are small Civil Society Organisations (CSOs), Faith Based Organisations and local NGOs. This partnership development has been a key area of growth for Health & Hope UK, and of significant strategic value as it has enabled us to continue our project work in Myanmar and at a scale and scope hitherto not possible.

Strategic review

In May 2023 the HHUK Executive Director met with our key implementing partner, Health & Hope Myanmar (HHM) to participate in a formal strategic review. Externally facilitated, this five-day workshop reviewed our vision, mission and strategic objectives. This formed our 2024-28 strategy ensuring we remain focused on achieving our charitable objectives. Our updated vision, mission and objectives were agreed by the HHUK Board in September 2023 as follows:

- **Vision:** to see empowered, thriving and self-sustaining communities in [and from] western Myanmar.

¹ UNHCR Myanmar Emergency Update No. 37, April 2024

² UNOCHA Humanitarian Needs & Response Plan, Dec 2023

³ Based on official exchange rate of 2100 Kyat/USD. Actual rates are significantly higher.

⁴ Poverty and the household economy of Myanmar: a disappearing middle class, UNDP, April 2024

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- **Mission:** to bring hope, relief from pain and suffering, and long-term sustainable development to vulnerable communities in [and from] western Myanmar region.

- **Strategic objectives:**

- 1: Accessible Primary Healthcare.**

- Communities within targeted areas are accessing holistic primary health care through CHW and TBA network/s, that are well-supported by secondary healthcare and ambulance service providers including both physical and mental health.

- 2: Accessible Quality Education.**

- Children in targeted communities are accessing quality school education through provision of educational materials and teacher capacity building and support networks.

- 3: Improved Human Resource Capacity.**

- Students from western Myanmar are supported to graduate from tertiary education, and to contribute back to the well-being of their communities.

- 4: Sustainable Livelihoods and Food Security.**

- Diverse household income and sustainable livelihoods supported through income generation activities (IGAs) and sustainable farming practices in targeted communities.

- 5: Disaster Preparedness, Resilience and Response.**

- Communities within targeted areas are well prepared and resilient to disasters and able to access appropriate humanitarian assistance when needed.

- 6: Organisational development and capacity strengthening.**

- Health & Hope entities have reached organisational, technical and leadership maturity being efficient, effective and sustainable, and are actively working with sub-partners to reach the same.

- 7: Environmental Safety, Protection and Effective Natural Resource Management*.**

- Effective policies and practices in place across western Myanmar that provide a safe environment, protect, and preserve the sustainable and responsible use of natural resources.*

- 8: Protection of Vulnerable and Marginalized Groups*.**

- Vulnerable and marginalized groups within targeted communities protected through effective Gender-based Violence (GBV) and human rights awareness campaigns and programs.*

***Note** Objectives 7 & 8 are to be delivered through integration with other programme activities and will likely not have a separate programme base.

These objectives reflect a deeper consideration of the root issues facing the people of NW Myanmar and a broader scope of development initiatives that will be required to achieve our charitable objectives in the context.

Through the challenges of the year the HHUK team continued to provide support and capacity-building opportunities for our partners in-country with an emphasis on technical training, project planning, and safeguarding/protection. Using videoconferencing facilities, we engaged supporters through online events, providing key updates regarding our work and providing opportunities for supporters to interact directly with the Health & Hope Myanmar team. Several face-to-face events and speaking opportunities took place in supporting churches.

Despite the ongoing crisis, operational changes and challenges, we remain as committed as ever to our

mission of serving the most vulnerable people of Myanmar.

PROGRAMME REPORTS

Humanitarian relief

Chin Relief Project

This project ran from December 2022-December 2023 with the overall goal to enable the survival and support of displaced and conflict-affected populations. This was achieved through the provision of humanitarian relief and health care to affected communities. We worked closely with HHM and a network of sub-partners who are based locally to provide the appropriate targeted interventions. Each sub-partner carried out a baseline review of the most urgent needs in their local area and proposed appropriate project activities that were most suitable for the context and within their capacity and experience.

Project activity was impacted by on-going conflict, poor communications due to affected networks and internet connectivity, and other issues such as the instigation of martial law in many townships by the Myanmar military. Despite the challenges, the following activity was completed during the project term:

- Distribution of 107,416 humanitarian items in IDP camps or conflict affected villages, including multi-purpose cash grants, food, shelter items, Non-Food Items, WASH, clothes, and hygiene items.
- 16,659 patient consultations
- 123 health education sessions
- Support of 62 fixed community clinics and 3 mobile teams with medical supplies
- 256 community engagement meetings/briefings
- 2,982 children screened for malnutrition
- Across 327 unique locations in villages/IDP camps

A focus on vulnerable groups was emphasised to all the sub-partners, including female-headed households, persons with disabilities, older persons, children, youth, pregnant and lactating women (PLW), people with pre-existing health problems, women and girls, and large households/dependents.

The enduring and worsening conflict, particularly in the northwest of the country, means that humanitarian relief and health care will continue to be a priority for the coming financial year.

Humanitarian relief work – New Dawn

The New Dawn project was established to meet the desperate need of Myanmar nationals fleeing the violence perpetrated by the military. This project originally launched in July 2021 in 10 locations and since expanded to 20 targeted villages. Given the dynamic nature of the situation, the project was designed to be flexible in approach while maintaining a robust reporting mechanism to ensure all donor reporting and regulatory requirements were met and to ensure the project continued to meet most urgent needs.

Target areas were selected based on level of need, primarily working in locations close to the India/Myanmar border where many displaced people had temporarily located. Our support has been

focused on equipping and empowering the local host communities to extend their existing support to these people in a structured way, through the formation of local Welcoming Committees, and providing a series of essential grants aimed to both relieve immediate pressure, as well as integrate them within the local communities. Grants were issued based on the presentation of need, given that some people had fled their homes with little or no possessions. This adaptive approach has further enabled the support provided to be individualised to person, household and location. The support provided through New Dawn has included:

- **Shelter and essential household grants** including mosquito nets, bedding and cooking equipment. Shelter provision ranged from developing large-scale dwellings to house 100 people to smaller grants to build accommodation for a household (typically about 6 people).
- **Food, health and hygiene grants** to support vulnerable and marginalised groups, and to relieve the short-term burden on local communities. The food grants typically provide a food parcel with enough for one month including rice, dal, oil, salt and sugar. Health and hygiene grants included items such as soap, washing powder, sanitary products, toothbrushes and toothpaste.
Given the length of time since the conflict, one of the priorities has been to implement activities that are increasingly less reliant on external support, which has been reducing since 2021-22. Relating to food distribution particularly, this has included the implementation of a 'Foodbanks' initiative. These provide rice, dal and oil to refugee households at a subsidised price. The subsidy will be gradually reduced over time, enabling a more sustainable source of food. We have established six foodbank sites over the last 12 months. A recent screening of children for malnutrition showed higher rates of malnutrition among those communities where foodbanks are not in operation, demonstrating the success of the project but also the reliance placed upon the support we bring, and the need currently to maintain and increase the scope of our support.
- **Medical assistance** to those suffering from sickness or injury. This ranges from simple medication for common illnesses and injury through to the treatment of complex conditions requiring referral for hospital admission.
- **Promoting independent living**, self-sufficiency, and contributions to the local economy through livelihood grants. This is a vital part of the 'early recovery' model of humanitarian relief. These grants enabled the purchase of small livestock (e.g., chickens and pigs), provision of tools or equipment to help skilled workers (e.g., sewing machines, carpentry tools) or seeds and other inputs to enable small-scale farming (e.g., ginger or chilli farming).
- **Education support** – refugee children have been granted permission to attend local schools, but many have been prevented from accessing this due to a lack of money for uniforms, stationery and books. Children unable to access school because of this were identified and provided with materials to enable them to attend school. From one grant during 2023-24 over 1,300 children were able to access primary level education in 21 state or refugee schools and 85 teachers supported with a small stipend. 65% of children were recorded as having improved across their subjects, and an 85% improvement in the acquisition of the local language.

The nature of the conflict in Myanmar has meant that the number of displaced people is gradually increasing, with the conflict worsening in the northwest of the country. It is likely that it is going to be a long time before there is sufficient confidence for people to return home permanently.

Financial support for New Dawn has been generated through grants from institutional donors, trusts and individual donations regular giving and two specific appeals in June and December 2023. While we continue to seek funding for this project, we will need to scale activity according to available funds.

Education

The outcomes for our education projects are for young people from remote rural communities in Western Myanmar to experience improved educational prospects, long-term socio-economic well-being and to proactively contribute towards the development of their local communities.

Freedom to Education Project (FEP)

This project aims to:

- Improve access to higher education opportunities.
- Enable students to attend a quality education institution.
- Create opportunities for young people to apply their learning for the benefit of their local communities.

FEP is run by HHM and supported by HHUK mostly from individual donations and Trust/NGO grants. It aims to identify young people who carry a vision for the long-term benefit of their people. Those selected for the project are offered the opportunity to pursue higher education, at pre-university or undergraduate level. In addition to tuition fees, HHUK issues a scholarship grant to cover accommodation costs, whilst practically providing study guidance, ongoing pastoral care, and additional language tuition where required. Over 130 students have been supported through the FEP scheme to date.

Historically this project has created a virtuous circle, to the benefit of the students, local communities, and Health & Hope. The returning FEP graduates who come back to work in the villages are an inspiration for younger generations of students as they take on leadership roles whilst also being able to speak fluent English. They return with a real desire to serve their communities and will continue to play a critical role in the country's future. It is our aim that this virtuous circle will continue despite the challenges facing the country currently.

This financial year we supported 46 students through higher secondary and tertiary education with partial or full scholarships. The need for a cohort of Myanmar nationals with higher education with a heart and vision for their communities is particularly acute given the challenges outlined above. Young people are also particularly vulnerable to recruitment by resistance militia groups.

Students apply through a formal application process including clear assessment criteria and an interview. Successful students study in different locations, and are selected according to availability of appropriate education institutions and courses for their chosen course of study. In addition to the academic input at college, students also receive mentoring, pastoral support and language tuition provided by HHM staff. A bespoke pastoral care programme has been developed by HHUK/HHM staff supported by volunteer teachers from the UK. Further, students are encouraged by HHM support staff to engage in sports and community activities.

Given the huge needs faced due to lack of resources and insecurity, we are working to raise funds for further intakes of students at both higher secondary and tertiary education. We are also working in partnership with other like-minded organisations to seek resources for this work.

Health

Community Health and Emergency Response Project (CHERP)

Our health work has expanded significantly at the beginning of 2024 with the launch of a 'Community Health and Emergency Response Project'. This will contribute to our strategic objective of increasing access to primary health care through a network of Community Health Workers (CHWs), establishment of community clinics (fixed location and mobile) in hard-to-reach areas, and referral pathways to secondary care. Over the next 24 months our aim is to train over 300 CHWs to provide care across 300 villages in NW Myanmar. Humanitarian relief activities will also take place as part of this project to cater for the on-going emergency needs of the conflict affected populations. This will be using the same sub-partner network established for the Chin Relief Project. The project has started well, with the development of the CHW training curriculum, orientation of sub-partners and bespoke MEAL plans.

Mobile health and maternal ultrasound

To improve maternal health outcomes, HHUK has been partnering with a research team from Columbia University, New York, to establish mobile health surveillance and implement the use of WHO best practice interventions for maternal care including attended birth, regular antenatal checks, improving access to ultrasound and dietary supplements. HHUK has supported the implementation of this project with HHM, assisting with survey design and technical issues (e.g., in the use of the mobile application).

Cross-Cutting Themes

Cross-Cutting Themes (CCTs) are issues or areas that are common to all projects that should be considered and integrated into all projects regardless of the sector and without losing focus of the main goal. The importance of cross cutting themes (CCTs) has increased in all areas of our project work, covering areas such as safeguarding, Prevention of Sexual Exploitation and Abuse (PSEA), gender equality and inclusion, disability awareness, community feedback mechanisms and conflict sensitivity. HHM have appointed a specific CCT team to ensure that staff and sub-partners are appropriately trained and equipped across the CCT areas. PSEA was prioritised this year and all staff attended training, including our sub-partner network. Support was given from HHUK in policy and related processes development, and in the development of training resources for the sub-partners.

Capacity strengthening

The aim of our capacity strengthening work is for local partners to be self-sustaining with leadership, strategy, finance, and operations. Our recent strategic review confirmed the importance of this as a priority for HHUK in the support of HHM and now our SP network. The following was delivered in the financial year 2023-24:

Leadership training

The HHM Senior Management Team were supported to attend a training course on NGO management. The HHUK ED and HHM CEO attended a course in Developing Partnership Capacity as a strategic investment given the increased priority of capacity strengthening as a core activity for Health & Hope.

Finance training

The HHM finance team attended 5 days training with a HHUK volunteer accountant who worked with the team to revise their finance procedures and give support in the use of QuickBooks.

Safeguarding and protection

- All HHUK/HHM staff attended safeguarding training.
- All staff attended PSEA training.
- Relevant HHM/HHUK staff also attended training provided by our donor in cross-cutting themes including Prevention of Sexual Exploitation and Abuse, Community Feedback Mechanisms, inclusion and diversity, and emergency preparedness.

Other training was delivered in-house in areas of good HR practice including line management, appraisals, and performance management.

Partnerships

Diversifying our partnerships base has been a strategic priority this financial year given the challenges faced by our historic implementing partner HHM. This partnership development work has been primarily in response to a lack of capacity for HHM to deliver projects on the ground in Myanmar. Our experiences of implementing a large-scale project through sub-partners was a powerful learning opportunity in 2023 but has provided the means of working at a much larger scale than previously. This is a key part of our operating model going forward.

To facilitate the development of partnerships with appropriate due diligence checks in place, we have developed a partnerships policy for use with all our implementing partners.

We have continued to partner with a number of other NGOs including HART-UK, Prospect Burma, and Mission East.

Patronage

We have continued to enjoy the patronage of His Majesty King Charles III as 'HRH the former Prince of Wales' who provided, along with his office, a variety of support during the financial year. The HHUK Executive Director was able to have a short conversation with His Majesty at a reception at St James' Palace in July 2023 and discuss the current situation facing the citizens of Myanmar.

Fundraising and communications

We developed a fundraising strategy in 2022-23, and the continued implementation of this strategy based on the 'Find, Win, Keep, Lift' model has been a valuable tool for applying across all donor categories.

During FY2023-24 most of our funding came from one large institutional donor (who has requested zero profile due to the nature of the donor fund management office). This was supplemented by our regular individual donors, supporter churches, Trusts and NGOs. The need to diversify our funding sources at all levels further over coming months is a priority.

We have maintained our communications output through email and printed news this year, with at least monthly output to our supporters. Our social media channels remain closed given the security concerns for our HHM partners and the sensitivity of the work that is being implemented, and therefore regular communication with our current supporter group is vital. The safety of our partners is paramount, and we work hard to ensure that remains so despite their operational challenges. We produced a summer

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newsletter and annual impact Report which was circulated to over 300 households in June 2023 and October 2023 respectively.

We have continued to hold termly online events with good engagement from our network of supporters, with approximately 50 delegates at each event. We have increased our engagement with churches across the UK with ten churches now part of our 'Church Partnership Scheme'.

Our 10th anniversary of registration as a UK charity in 2023 was marked with a series of events around the UK with the aim of maintaining engagement with current supporters and to further build our supporter network. Since March 2023 events were held in Jersey and Northern Ireland with good attendance and commitment to our work from key supporters.

Fundraising has continued across our range of donors including individual supporters, churches, trusts, and institutional donors. Two appeals were held in 2023 for our relief work which raised a combined total of £31,012. An additional appeal raising £16,898 was held in November 2023 to raise funds following the bombing of our original host village in Myanmar.

Policy development

A review cycle of our suite of policies and procedures was developed by the HHUK Executive Director and is currently in implementation. New policies developed this year include 'IT Acceptable Use' and 'Reserves policy'.

Risk management

HHUK has a risk management policy in place and risk register which is reviewed monthly. High-level residual risks are presented to the Board of Trustees at each meeting.

HHUK staffing

A new Programme Officer was appointed in December 2023 to cover the increased demands of project work, particularly for the CHERP project.

Trustee Board

The Board met five times in 2023-24. The Trustees will continue to review the Board membership and seek to recruit appropriately skilled and experienced individuals to govern our work.

Financial Review

Our income (£1,318,920) significantly exceeded the previous year's income (£732,667). As noted above, this is due solely to unanticipated donations from one institutional donor for restricted purposes which have all been expended due to the short-term nature of their intended use. The balance of restricted funds at 2023-24 year end was £120,350 (2022-23 - £63,872). The balance of unrestricted funds at 2023-24 year end was £149,797 (2022-23 - £231,275). Designated/committed funds are intended to be expended by the end of the following financial year.

HHUK has historically enjoyed the support of a relatively small number of very committed individual

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donors who have faithfully continued to support our work through significant change since the military coup.

Our unrestricted expenditure in 2023-24 was 91% against budget, primarily due to staffing not being at usual levels. This has left unrestricted general fund at £149,797 going into the new financial year. The executive team and Board of Trustees are working hard to raise sufficient unrestricted income to meet the needs of the growing organisation.

The trustees review the levels of unrestricted funding regularly and have developed an operational plan and budget for 2024-25 which prioritises the need to develop our funding base and further diversify funding sources to maintain an appropriate level of unrestricted funds.

The trustees seek to hold an amount in reserve equal to or greater than six months running costs for HHUK. Based on the unrestricted funds as above and budgeted HHUK operating costs for 2024-25, reserves are at 110%. This is kept under regular review at each Trustee meeting.

Statement of Trustees Responsibilities

Company law requires the Trustees to prepare financial statements for each financial year, which 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 the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

So far as each director is aware, there is no relevant audit information of which the company's auditors are unaware. Each director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Future developments

The year ahead in Myanmar looks bleak with continued conflict, population displacement and worsening poverty. Our response to urgent needs will continue as the crisis deepens across the country, balanced with our newly defined strategic objectives in longer term development activities. Through all the challenges we will continue to pursue our vision empowered, thriving and self-sustaining communities in western Myanmar.

Approved by order of the board of trustees on 22nd November 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Tim Creber', written in a cursive style.

Tim Creber – Chair of Trustees

Opinion

We have audited the financial statements of Health and Hope UK Limited for the year ended 31 March 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 group's and the charitable company's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of 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.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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 on in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the company's 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 take advantage of the small companies exemption in preparing the Trustees' Annual Report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees 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 they 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.

Our responsibilities for the audit of financial statements

We have been appointed as auditor under the Company's Act and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management and we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Knight Goodhead Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.



28/11/2024

CJ GOODHEAD FCA
Senior Statutory Auditor
Knight Goodhead Limited
Chartered Accountants and Statutory Auditors
7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire, SO53 3DA

Health and Hope UK - Registered Charity Number: 1151108
Statement of Financial Activities (Including Income and Expenditure account)

			31.3.24	31.3.23
	Notes	Unrestricted fund	Restricted funds	Total funds
INCOME				
Income from generated funds				
Donations and legacies		189,656	1,128,304	1,317,960
Investment income		960	-	960
Total income	3	190,616	1,128,304	1,318,920
EXPENDITURE				
Cost of generating funds				
Costs of generating voluntary income	4	64,327.24	-	64,327.24
Charitable activities				
Health		14,797	288,099	302,896
Education		5,064	98,593	103,657
Food security		604	11,759	12,363
Relief		56,142	711,006	767,148
Vehicle		263	5,125	5,388
Capacity building & training		39,760	2,530	42,290
Other expenditure		44,402	1,448	45,850
Total expenditure		225,360	1,118,560	1,343,920
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS				
		(34,744)	9,744	(25,000)
Gross transfers between funds		(46,734)	46,734	-
NET MOVEMENT IN FUNDS		(81,478)	56,478	(25,000)
RECONCILIATION OF FUNDS				
Total funds brought forward		231,275	63,872	295,147
TOTAL FUNDS CARRIED FORWARD		149,797	120,350	270,147

The notes form part of these financial statements

Health and Hope UK - Registered Charity Number: 1151108
Comparative Statement of Financial Activities (Including Income and Expenditure account)

	Notes	31.3.23 Unrestricted fund	31.3.23 Restricted funds	31.3.23 Total funds
INCOME				
Income from generated funds				
Donations and legacies		201,300	531,182	732,482
Investment income		185	-	185
Total income	3	201,485	531,182	732,667
EXPENDITURE				
Cost of generating funds				
Costs of generating voluntary income	4	59,178	-	59,178
Charitable activities				
Health	12	3,974	39,796	43,770
Education		13,227	132,440	145,667
Food security		43,937	439,945	483,882
Relief		-	-	-
Vehicle		-	-	-
Capacity building & training		23,641	12,364	36,005
Other expenditure	5	24,726	1,448	26,174
Total expenditure		168,683	625,993	794,676
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS				
		32,802	(94,811)	(62,009)
Gross transfers between funds		(30,000)	30,000	-
NET MOVEMENT IN FUNDS		2,802	(64,811)	(62,009)
RECONCILIATION OF FUNDS				
Total funds brought forward		228,473	128,683	357,156
TOTAL FUNDS CARRIED FORWARD		231,275	63,872	295,147

The notes form part of these financial statements

Health and Hope UK - Registered Charity Number: 1151108

Balance Sheet

	Notes	Unrestricted fund	Restricted funds	31.3.24 Total funds	31.3.23 Total funds
CURRENT ASSETS					
Debtors	8	5,262	80,357	85,619	4,124
Cash at bank and in hand		153,816	39,993	193,809	291,023
		<u>159,078</u>	<u>120,350</u>	<u>279,428</u>	<u>295,147</u>
CREDITORS					
Amounts falling due within one year	9	(9,281)	-	(9,281)	-
		<u>149,797</u>	<u>120,350</u>	<u>270,147</u>	<u>295,147</u>
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES					
		149,797	120,350	270,147	295,147
NET ASSETS					
	10	<u>149,797</u>	<u>120,350</u>	<u>270,147</u>	<u>295,147</u>
FUNDS					
Unrestricted funds: General fund	13	107,664	-	107,664	181,275
Unrestricted funds: Designated funds	11	42,133	-	42,133	50,000
Restricted funds	13	-	120,350	120,350	63,872
		<u>149,797</u>	<u>120,350</u>	<u>270,147</u>	<u>295,148</u>

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the board of trustees on 22nd November 2024 and signed on its behalf by:



T R Creber- Chair



A D Gray - Treasurer

Registered Company Number: 08290412

The notes form part of these financial statements

Health and Hope UK - Registered Charity Number: 1151108
Cash Flow Statement

	2024	2023
Net surplus/(deficit) for the year	(25,000)	(62,009)
Adjustments for:		
Investment income	(960)	(185)
Depreciation	-	-
Movements in working capital:		
(Increase)/decrease in debtors	(81,495)	1,277
Increase/(decrease) in creditors	9,281	(37,074)
Net cash flow from operating activities	<u>(98,174)</u>	<u>(97,990)</u>
Cash flows from Investing activities		
Interest received	960	185
Net cash flow	<u>(97,214)</u>	<u>(97,806)</u>
Cash and bank in hand at start of year	<u>291,023</u>	<u>388,829</u>
Cash and bank in hand at end of year	<u><u>193,810</u></u>	<u><u>291,023</u></u>

The notes form part of these financial statements

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard 102, the Charities Act 2011 and the Companies Act 2006.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

There are no material uncertainties about the charity's ability to continue as a going concern

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received.

Income is shown gross, before deduction of fees, where fees are identifiable.

Expenditure

Expenditure is accounted for on an accruals basis and have been classified under heading that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Presentation Currency

The presentation currency is GBP sterling, rounded to the nearest £1

The presentation currency is different to the functional currency which is USD as most transactions by size are in USD.

GB sterling is used as the presentation currency as this is most familiar to the Trustees and this is a UK based charity.

Financial Instruments

The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments. Financial instruments (assets and Liabilities) are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

2 FINANCIAL RESERVES POLICY

The trustees seek to hold an amount in reserve equal to or greater than six months running costs.
This policy is reviewed on an annual basis.

3 INCOME

	Unrestricted	Restricted	Total Year ended 31.3.24	Total Year ended 31.3.23
	£	£	£	£
Donations and legacies				
Donations and Gifts	165,068	1,127,914	1,292,982	722,072
Gift Aid	24,588	390	24,978	10,410
	<u>189,656</u>	<u>1,128,304</u>	<u>1,317,960</u>	<u>732,482</u>
Investment Income				
Deposit account interest			960	185

4 COSTS OF GENERATING VOLUNTARY INCOME

	Year ended 31.3.24	Year ended 31.3.23
	£	£
Resources, Postage and stationery	188	496
Promotional events, travel, materials, film and media	1,990	1,888
Staff costs including consultancy	62,150	56,794
	<u>64,327</u>	<u>59,178</u>

5 Other Expenditure

	Year ended 31.3.24	Year ended 31.3.23
	£	£
Other expenditure includes:		
Exchange (gains)/losses	(2,557)	(7,263)
Independent examiner fees	400	400
Audit fees	4,900	-

6 TRUSTEES' REMUNERATION AND BENEFITS**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024

7 STAFF COSTS

	Unrestricted	Restricted	Year ended 31.3.24	Year ended 31.3.23
			£	£
Wages and salaries	108,600	2,932	111,531	94,983
Social security costs	6,787		6,787	5,699
Pension Costs	4,398		4,398	2,314
	<u>119,785</u>	<u>-</u>	<u>122,716</u>	<u>102,996</u>

The average monthly number of employees during the year was:

Administrative	3	3
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No employees received emoluments in excess of £60,000

Health and Hope UK - Registered Charity Number: 1151108
Notes to the Financial Statements - continued

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.24	31.3.23	
	£	£	
Donations and Gift Aid	85,601	4,124	
Other Debtors	18	59,315	
Bad debt provision	-	(59,315)	
	<u>85,619</u>	<u>4,124</u>	
9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.24	31.3.23	
	£	£	
Charitable remittances	-	-	
Other creditors	9,281	-	
	<u>9,281</u>	<u>-</u>	
10 ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted	Restricted	TOTAL
	£	£	£
Year Ended 31 March 2024:			
Current Assets	159,078	120,350	279,428
Current Liabilities	(9,281)	-	(9,281)
	<u>149,797</u>	<u>120,350</u>	<u>270,147</u>
Year Ended 31 March 2023:			
Current Assets	231,275	63,872	295,147
Current Liabilities	-	-	-
	<u>231,275</u>	<u>63,872</u>	<u>295,147</u>
11 Designated Funds			
Allocated to the following programmes to enable increased scope and scale of activity in the forthcoming financial year:	£	£	
	31.3.24	31.3.23	
Relief	42,133	50,000	
TOTAL	<u>42,133</u>	<u>50,000</u>	

12 Charitable activities

Charitable activity is granted to implementing partners. In addition, support costs have been allocated across the Charitable activities in proportion to the fund expenditure

	Health	Education	Food security	Relief	Vehicle	Total	Total
						31.3.24	31.3.23
Grants paid	287,107	98,254	11,719	754,785	5,107	1,156,972	608,281
Staff costs	5,617	1,922	229	14,226	100	22,094	32,584
Office costs	7,002	2,396	286	17,733	125	27,541	24,131
IT & Comms	410	140	17	1,039	7	1,614	449
Finance costs	14	5	1	36	-		
						57	50
Equipment							6,101
Capacity building	2,244	768	92	5,685	40	8,829	-
Critical Enabling	501	172	20	1,269	9		
Fund						1,972	1,723
	<u>302,896</u>	<u>103,657</u>	<u>12,363</u>	<u>767,148</u>	<u>5,388</u>	<u>1,219,078</u>	<u>673,319</u>
Restricted	288,098	98,593	11,759	711,006	5,125	1,114,582	612,180
Unrestricted	14,797	5,064	604	56,142	263	76,871	61,139
	<u>302,896</u>	<u>103,657</u>	<u>12,363</u>	<u>767,148</u>	<u>5,388</u>	<u>1,191,452</u>	<u>673,319</u>
2023							
Restricted	39,796	132,441	439,945	-	-		612,181
Unrestricted	3,974	13,226	43,937	-	-		61,138
	<u>43,770</u>	<u>145,667</u>	<u>483,882</u>	<u>-</u>	<u>-</u>		<u>673,319</u>

13 MOVEMENT IN FUNDS

	1.4.23	Income	Expenditure	Transfer of funds	31.3.24
	£	£	£		£
Unrestricted funds: General fund	231,275	190,616	225,360	(46,734)	149,797
Restricted funds					
Community-led Healthcare	15,090	-	-	-	15,090
Traditional Birth Attendants training	4,786	5,503	289	-	10,000
Clinic	8,411	-	-	-	8,411
MUMM	(12,525)	137,958	84,657	-	40,776
Community Health & emergency response	-	195,708	202,162	6,454	-
Sustainable agriculture	-	-	-	-	-
Myanmar relief & recovery	-	11,905	11,719	-	186
Further Education project	23,033	92,972	98,254	-	17,752
Education for All	-	-	-	-	-
Education-Pastoral	-	1,000	-	-	1,000
Relief-New Dawn	25,077	86,672	148,267	36,518	-
Relief-Chin	-	572,110	560,228	3,762	15,644
Relief-Myanmar	-	5,000	-	-	5,000
HH Myanmar Operational costs	-	3,900	3,900	-	-
HH Myanmar-Vehicle	-	11,598	5,108	-	6,490
Capacity Building	-	2,530	2,530	-	-
UK overheads	-	1,447	1,447	-	-
TOTAL FUNDS	295,148	1,318,920	1,343,920	-	270,147

The £66,102 fund transfer from unrestricted to restricted funds was to enable increased activity in those project areas (Community Health, Relief-New Dawn, Relief-Chin and Relief-Shillong)

Restricted funds held are identified for the following purposes:

Community-led Healthcare - this fund is for training, equipping and implementation of community based health care

Traditional Birth Attendants training - for training and equipping of Traditional Birth Attendants

Clinic - these funds are identified for the equipping and operation of community based clinics to provide health care

MUMM - restricted funds for a maternal health project supporting safer antenatal and postnatal care

Community Health & emergency response - funds for a community health care project from a specific individual donor

Myanmar relief & recovery - funds for project work in Myanmar providing relief and livelihood support

Further Education project - provides sponsorship and support of young people to access further education

Education-Pastoral - funds for the implementation of a pastoral care programme for students and for on-going care

Relief-New Dawn - provides humanitarian relief to displaced populations

Relief-Chin - provides humanitarian support and relief in Chin State, Myanmar

Relief-Shillong - provides humanitarian support and relief to displaced people in the Shillong region

Relief-Myanmar - provides humanitarian relief and support to conflict affected populations in Myanmar

HH Myanmar Operational costs - funds to support operational costs of our principal implementing partner

HH Myanmar-Vehicle - funds to procure and manage the operation of vehicles for our implementing partner

Capacity Building - funds to support the training and development of our implementing partner

UK overheads - donations given specifically to support our UK related costs

14 Related party transactions

There were no related party transactions during the year

15 Committed funds

The following funds have been committed for the subsequent financial year

	Unrestricted £	Restricted £	Total
Principle partner operational and salary costs	56,806		56,806
Capacity building	4,280		4,280
Critical Enabling Programme	3,500		3,500
Shillong Relief		15,600	15,600
Freedom to Education		56,695	56,695
New Dawn		6,000	6,000
mMUMM health project		52,682	52,682
Myanmar relief and recovery project		22,000	22,000
TOTAL	64,586	152,977	217,563