



Ending Fistula and changing lives in Ethiopia



Charity Registration Number: 1153053
Company Registration Number: 08457433 (England and Wales)

HAMLIN FISTULA UK
(a company limited by guarantee)
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023

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LEGAL AND ADMINSTRATIVE INFORMATION

Directors and Trustees

Greg Morris - Chair

Libby Grundy MBE

Hewete Haileselassie - Appointed 15 July 2022

Sarah Hewitt-Clarkson

Alison Murray

Emnet Tadesse Yadeta - Appointed 16 March 2022

Life President

Malcolm Hewitt OBE

Chief Executive Officer

Helen Marriott

Company Secretary

Helen Marriott

Registered Office

4 Parade Buildings, Nimmings Road, Halesowen, B62 9JJ

Charity number: 1153053

Company number: 08457433 (registered in England and Wales)

Independent Examiner

Godfrey Wilson Ltd, 5th Floor, Mariner House, 62 Prince Street, Bristol, BS1 4QD

Bankers

TSB Bank plc., 23 Hagley Street, Halesowen, B63 3AY

Charities Aid Finance Bank, Kings Hill, West Mailing, Kent, M19 4TA

Legal Advisors

Anthony Collins Solicitors LLP, 134 Edmund Street, Birmingham, B3 2ES

Investment managers

EFG Harris Allday, 33 Great Charles Street, Birmingham, B3 3JN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) PERIOD ENDED 30 JUNE 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and unaudited financial statements of the charity for the 15 month period ending 30 June 2023. The financial year has been extended by three months to bring it in line with the financial year of Hamlin Fistula Ethiopia, our Ethiopian partner charity, which runs 1 July to 30 June.

Trustees

The trustees, who are also the directors for the purposes of company law, and who served during the year and up to the date of signature of the unaudited financial statements were:

Greg Morris - Chair, Libby Grundy MBE, Hewete Haileselassie, Sarah Hewitt-Clarkson, Alison Murray, Emnet Tadesse Yadeta.

None of the directors has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Structure, governance and management

The trustees are the directors of the charitable company which is governed by the Articles of Association as amended by a Special Resolution dated 5 July 2013. The company is a company limited by guarantee and therefore does not have a share capital. The liabilities of the members, who are also the directors and trustees, together with details of their guarantees, are shown in the notes to the accounts. The company was registered with the Charity Commission for England & Wales on 24 July 2013.

The charity has a formal introduction process for new trustees. Regular financial reviews and reports are prepared for the trustees by the charity's administrative staff and presented at trustees' meetings.

Details of the directors who served during the year are shown in the Reference and Administrative details on page 3.

The pay and remuneration package for key management personnel is decided by the Pay Review Committee made up of three trustees. They review the package on an annual basis taking into account sector bench marking and the consumer prices index.

The Board of Trustees meets bi-monthly and is responsible for the strategic direction and policy of the charity. A staffing structure with clear line management is in place and the responsibility for the day-to-day running of the charity rests with the CEO, along with the Head of Philanthropy and Partnerships.

Objects

The objects of the charity, as set out in the amended Articles are:

1. To relieve the needs and advance the health of patients who have suffered from childbirth injuries in Ethiopia;
2. Such other charitable purposes in Ethiopia as the Board shall from time to time decide; and
3. If the continuance of such charitable work in Ethiopia becomes in the opinion of the Board impracticable, such general charitable purposes in any part of the world as the Board shall from time to time decide.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) PERIOD ENDED 30 JUNE 2023

Activities

The charitable company supports Hamlin Fistula Ethiopia with cash, medical consumables or other requirements funded by means of regular donations made in tax-efficient ways by donors and income from investments held for the longer term.

In addition to Hamlin Fistula Ethiopia's headquarters hospital in Addis Ababa, Hamlin Fistula Ethiopia operates five regional fistula hospitals in Yirgalem, Bahir Dar, Harar, Metu and Mekele. The organisation also founded and operates the Hamlin College of Midwifery to train and deploy midwives across Ethiopia, and Desta Mender – a rehabilitation centre for longer term patients.

As well as providing general funds used across these hospitals and centres, this charity has undertaken to cover the operating costs of the Yirgalem Regional Fistula Hospital. A combination of restricted and unrestricted funds are used to meet our commitment to fully fund Yirgalem Regional Fistula Hospital. Hamlin Fistula UK additionally coordinates the production of colourful knitted blankets by volunteers, which are sent to Hamlin Fistula Ethiopia to be given to each patient on their arrival at a Hamlin hospital.

Principal sources of funds

Our income is derived in the main from individual donors, trusts and foundations and legacies. In addition, we received approximately £101,000 (2022: £88,000) from investment income. We would like to thank all our donors over the past year, who have included, among others: The Band Aid Charitable Trust, Bryan Guinness Charitable Trust, Eleanor Rathbone Charitable Trust, Ericson Trust, Evan Cornish Foundation, Hodge Foundation, Kirby Laing Foundation, Oakdale Trust, Peter Stebbings Memorial Charity, Roughley Charitable Trust, The Big Give and Reed Foundation, Stanley Grundy Foundation, and the Sulney Fields Charitable Trust. We would also like to thank all our generous individual donors, friends and volunteers and donors who wish to remain anonymous.

Strategic report

Background

Hamlin Fistula UK, a registered UK charity, is dedicated to restoring the health and dignity of women in Ethiopia who have survived avoidable childbirth injuries, including the devastating injury obstetric fistula. Obstetric fistula can be repaired with a single life changing surgery. We exist to raise funds and awareness for Hamlin Fistula Ethiopia, to support the development and delivery of their services in Ethiopia.



Founded in 1968, we are part of the Hamlin family of international charities, which was established by pioneering Australian surgeons Drs Catherine and Reg Hamlin. Catherine and Reg were in Ethiopia to train midwives when they first discovered the overwhelming numbers of women suffering the plight of obstetric fistula and realised that little was being done to help them. They established the Addis Ababa Hamlin Fistula hospital, to provide the country's first fistula services.

Today, Hamlin Fistula Ethiopia has expanded to include five regional hospitals, the Hamlin College of Midwives and Desta Mender, a rehabilitation centre. We also support a network of over 60 government rural midwifery clinics. To date, Hamlin has treated over 60,000 women.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

PERIOD ENDED 30 JUNE 2023

Every Woman Matters

For a population of 123 million, Ethiopia faces a dire shortage of healthcare professionals, with only 700 obstetricians / gynaecologists and fewer than 23,000 midwives. In this challenging landscape, countless women lack access to essential maternal healthcare, and can be in agonising labour for days if their birth is obstructed.

With an obstructed labour, women almost always lose their baby and suffer severe internal damage resulting in urinary and faecal incontinence. If that wasn't traumatic enough, these women are then cast out and pushed to the edge of their society – becoming forgotten and invisible.

Hamlin Fistula UK is on a mission to address these issues by preventing avoidable childbirth injuries and providing healing for affected women. Through advocacy and awareness raising, surgery, rehabilitation, and counselling, we strive to restore women to wholeness and support them to reclaim their lives.

Our vision is to realise Dr Catherine Hamlin's dream for every Ethiopian woman to be free from devastating childbirth injuries and to gain access to quality maternal healthcare. Our mission is to support the treatment and prevention of childbirth injuries in Ethiopia.

Our supporters' impact



64+ years of
continuous service



234 Hamlin Midwives
graduated since 2007



60,000+ women
treated



Fistula surgery is described as a cost-effective
intervention by The Life You Can Save



From heartbreak to hope: Rahmete's story

Rahmete was 20 years old, happily pregnant with her first child and filled with excitement. When it was time for her baby to come, she realised something was very wrong. She laboured for three agonising days at home in her rural village until she was too exhausted to go on. Rahmete was supported by her husband to make the long journey to the nearest medical clinic where she finally delivered her baby – but tragically it was too late. Devastatingly, Rahmete also suffered an obstetric fistula injury that left her incontinent and in agony.

Ashamed of his wife's condition, Rahmete's husband left her. For years, she lived in isolation, until the day she heard about Hamlin's Metu Fistula Hospital on a local radio station. At the Hospital, surgeon Dr Zehara and her team welcomed Rahmete with kindness, love, compassion and care – things she hadn't experienced in a long time. Her surgery was successful and Rahmete now lives in Metu town, supporting herself by selling homemade injera (traditional Ethiopian flatbread).

She told us "Now I am leading a happy life free from suffering. I've started living like a woman again". Rahmete.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) PERIOD ENDED 30 JUNE 2023

Taking action: 2022-23 achievements and results

15 month period 2022-23

Where we supported services



The statement of financial activities shows that we contributed £989,950 to Hamlin Fistula Ethiopia during the period.

This supported medical expenses at Addis Ababa Fistula Hospital and other regional hospitals, the full operating costs of Yirgalem Regional Fistula Hospital in Sidama Region and contributed to overall programme and operating costs across all Hamlin centres and initiatives.

Hamlin Fistula Ethiopia programme results

Prevention: Midwives saving lives

Hamlin College of Midwives

Hamlin is growing the number of highly skilled midwives in Ethiopia through training students in BSc degrees in Midwifery at The Hamlin College of Midwives. The college is known for its exemplary quality training and in 2022 it also launched Ethiopia's first ever Masters in Clinical Midwifery, making it a centre of excellence for Ethiopia. The Masters class are progressing well and the second year's intake in 2023 welcomed more students to the course.

We were delighted to be able to congratulate the Hamlin College of Midwives graduating BSc class in November 2022. Twenty-two fourth year students worked hard to complete their final modules and graduate, with a 100% pass rate. The graduates have been deployed into rural government health centres across the country, close to their home villages, and will provide thousands of rural women with family planning services and skilled healthcare during pregnancy and labour.



The class of 2022 enjoyed a joyful ceremony attended by their family and friends, as well as representatives from Hamlin charity partners across the world. The commencement address was read by College Dean Sister Konjit, Hamlin Fistula Ethiopia CEO Tesfaye Mamo, and Chair Dr Mengistu Asnake. Julie White, Chair of the Catherine Hamlin Fistula Foundation in Australia delivered an inspiring and encouraging message to the graduating class and conferred degrees to the new graduates.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) PERIOD ENDED 30 JUNE 2023

Practising Hamlin midwives



Practising Hamlin midwives provided vital continuing antenatal, delivery and postnatal care services to women in rural communities across Ethiopia during the pandemic. Hamlin supported 64 health centres where midwives are based with provision of essential drugs and equipment.

Across the health centres, midwives provided short term family planning to thousands of women, the recommended four antenatal appointments to 31,173 pregnant women and attended 32,153 deliveries – all fistula free.

During the period, due to civil unrest in Ethiopia's north, supported health centres in the Tigray region have not reported activity. However, following the peace agreement signed at the end of 2022, Hamlin will be supporting rural health centres as services gradually resume.

Treatment: life changing surgeries

Obstetric fistula and Advanced Pelvic Organ Prolapse can both mostly be repaired with a single life-changing fistula surgery. For some, this can take no more than two and a half hours. Over the past year, surgical teams at our six hospitals across Ethiopia have delivered 4,309 restorative operations for women with childbirth injuries. This included surgery for obstetric fistula (1,055), advanced pelvic organ prolapse (2,730), other gynaecological conditions (431) and caesarean sections for past fistula patients having new babies (93).



Surgeons operating at Hamlin's Addis Ababa Fistula Hospital
Photo (c) Erico Hiller

This figure exceeds our overall target for the period by 8%, as well as being a significant increase on the previous year's results and is testament to the hard work and dedication of our team in Ethiopia. In addition to an expansion of our surgical team staff and re-opening Mekele Hospital (see pages 9 - 10), our community outreach efforts to identify fistula sufferers in remote, rural areas has played a significant role in this success. Our Patient Identification Officers who are stationed at each hospital lead these efforts, in partnership with trained health extension workers.

They conducted community outreach activities in marketplaces, churches, and schools, as well as local media campaigns. This year, we additionally began house-to-house campaigns through our new Project Zero initiative (see page 10). Thanks to these combined efforts, a strong percentage of the total surgeries performed at hospitals over the year were due to community outreach referrals.

The purchase of new equipment has also made a difference to our services including new autoclave machines for operating theatres, laundry machines and much more.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) PERIOD ENDED 30 JUNE 2023

Patients also received additional services including physiotherapy, stoma care, urodynamics and psychiatric counselling.

Rehabilitation: empowering women with life skills



Hamlin's commitment to empowering women doesn't stop at providing physical therapy following surgery; we also offer livelihoods training to help them regain their self-esteem and financial independence upon returning to their communities. We provide numeracy and literacy training at all our hospitals. For women who require additional support, our residential rehabilitation centre, Desta Mender in Addis Ababa, offers a comprehensive rehabilitation and training programme.

Over the past year, our team provided physiotherapy to patients experiencing foot drop and pelvic floor weakness. Our psychologists offered pre- and post-operative counselling as well as group counselling sessions. Alongside this, our adult education teachers provided 2,038 women with health education, literacy and numeracy classes. Patients participating were taught to identify letters and numbers so they can read and write their name, count numbers and make simple additions and subtraction.

297 women with longer-term recovery journeys completed residential training at Desta Mender in a range of livelihoods skills from farming and pottery, to beekeeping, catering and business skills before being re-integrated to their communities with seed funding to start their own businesses.

Research and training

Hamlin surgeons are continually refining the techniques they use to treat more complex fistulas and academic research projects are an important contribution towards achieving this. In 2022, Hamlin's medical specialists participated in the development of two research project proposals.

The Addis Ababa Fistula Hospital remains a world recognised training facility for fistula surgeons. Hospital teams regularly train visiting doctors and nurses and empower surgeons with advanced skills as part of the International Federation of Gynaecology and Obstetrics (FIGO) Fistula Training Initiative. This year training for international health professionals reached nine surgeons from Zambia, Somalia, Benin and the Democratic Republic of the Congo.

Rebuilding hope

Following regional conflict, Mekele Fistula Hospital in Tigray reopens its doors

Following the end of a civil war in Tigray in northern Ethiopia at the end of 2022, over recent months we have been able to support our team at Mekele Fistula Hospital to gradually resume services. The hospital is bringing hope and healing to the heart of northern Ethiopia.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) PERIOD ENDED 30 JUNE 2023

The recent conflict in northern Ethiopia left a trail of destruction and despair. Families were displaced, communities fractured, and access to essential healthcare disrupted. Among the most affected were the women in the region, whose access to maternal health services became increasingly limited. Pregnant women gave birth without medical assistance, and many suffered devastating childbirth injuries including obstetric fistula, while some women endured violent attacks.

At Hamlin, our commitment to women's health is unwavering. In recent months our headquarters in Addis Ababa has been able to send much needed medical supplies, funds and support for our team of staff, led by Doctor Melaku Abriha, Senior Obstetrician-Gynaecologist and Urogynaecologist at Mekele Fistula Hospital. Services are now being delivered; however the hospital faces an enormous backlog of patients who are in desperate need of treatment. During the year ahead, Hamlin Fistula Ethiopia will focus on supporting resumption of services at Mekele.

Project Zero: the road map for a fistula-free Ethiopia



We are pleased to let partners know that during the past year Hamlin has begun the pilot for a brand new, ground-breaking initiative - Project Zero. Project Zero is an ambitious yet achievable programme that will use a woreda-by-woreda (district by district) approach to end fistula in Ethiopia. Hamlin-trained teams will work with local health bureaus and other stakeholders to visit every household in targeted rural and urban areas, to find women living with obstetric fistula and advanced pelvic organ prolapse injuries and organise care and treatment.

This will be alongside strengthening maternal healthcare services within Ethiopia, to reduce the incidence of birth injuries, and a national education campaign will give women the tools and knowledge they need to give birth safely. Looking ahead, Hamlin will build on this, through further pilot activity in new woredas to test and refine the programme.

Future plans

The charitable company will continue to support Hamlin Fistula Ethiopia and carry on the legacy of Dr Catherine Hamlin. The level of support will depend upon the organisation's requirements which are set out in their annual budget and strategic plan and presented to partners at a face to face meeting annually in Addis Ababa, Ethiopia.

In the coming year we plan to expand our fundraising activity in order to raise additional funds for Hamlin Fistula Ethiopia. We will be recruiting two new members of staff and investing in fundraising and marketing in order to raise our profile and reach more supporters. If considered necessary, we may decide to realise some of the investment portfolio.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) PERIOD ENDED 30 JUNE 2023

Q & A with Behailu – Yirgalem Fistula Hospital's Patient Identification Officer

Our Patient Identification programme across all our regional hospitals does vital work searching communities in rural areas to find women with untreated childbirth injuries to get them the treatment they need. This work is led by experienced Patient Identification Officers, including Behailu, who has led this work at Yirgalem Regional Fistula Hospital since 2017. In 2022 alone, around 60 per cent of patient referrals at Yirgalem were as a result of community outreach work.

Behailu, how important is the patient identification programme?

It is an essential programme. Over the last two years, we have identified many women with fistulas in the community, many of whom live in remote areas.

What is your role as a patient identification officer?

My primary responsibilities are finding patients in the community and screening them. I also provide patients and their children with education on maternity issues. If people find women with suspected fistula in their community, they call us, and we help bring them to treatment centres. We also do community awareness campaigns at the markets and partner with the government and some local non-government organisations.

How far do you travel?

Very far! Sometimes we travel around 600 to 700kms in one trip. For example, if we travel to South Omeo or other regions from here, it is about 600kms. Our catchment area is vast, and we are trying to ensure we reach communities in all the areas.



What tools do you use?

We use megaphones in the community, and sometimes we use an ambulance with loudspeakers, allowing us to do a large community outreach.

Are houses in villages you visit accessible by road or do you have to walk to reach communities?

Some areas are challenging to travel by car, in those cases we try to travel some distance by motorbike and sometimes by walking.

Do you have a message for our supporters?

I want to thank our donors. All this is made possible by our donors. Please keep it up.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) PERIOD ENDED 30 JUNE 2023

Reserves policy

Unrestricted funds

It is the policy of the trustees to hold significant funds in the form of listed investments and bank deposits held by the Investment Managers. At 30 June 2023, the charity held investments with a market value of £1,384,299 (2022: £2,659,376) and bank deposits held by the Investment Managers for re-investment purposes of £120,720 (2022: £49,025). This level of investment fund is considered necessary in order to generate investment income to contribute to the ongoing operations of the charity. In the past 15 months Trustees made the decision to realise some of the investment funds in order to further support the work of Hamlin Fistula Ethiopia.

Within these funds, operating costs equivalent to approximately three months expenditure are held, in line with the policy of the trustees, to enable the charity to operate in the event of a decrease in incoming resources whilst consideration was given to replacing income or changing activities.

At 30 June 2023, general undesignated unrestricted funds were £1,852,490 (2022: £2,802,540). Excluding those held in listed investments and bank deposits held by the Investment Managers for re-investment purposes, this amounted to £347,471 (2022: £134,100).

Investment policies and objectives

The overall objectives are to create sufficient income and capital growth to enable the Charity to carry out its purposes consistently year by year with due and proper consideration for future needs and the maintenance of, and if possible, enhancement of the value of the invested funds while they are retained.

The charity has an ethical investment policy that sets out the Environmental, Social and Governance considerations which trustees have instructed our investment management company to follow. The charity's investment powers are prescribed by The Trustee Act 2000. The trustees confirm that the investments, the majority of which are held in the UK, are held in accordance with their powers.

Public benefit

Under the Charities Act 2011, charities must demonstrate that their purposes are for the public benefit. The trustees confirm that they have taken regard of the Charity Commission's guidance on public benefit. Key features of public benefit included an identifiable benefit, to the public or a section of the public and people on low incomes must be able to benefit.

The charity supports the work of Hamlin Fistula Ethiopia which provides free treatment to women suffering from childbirth injuries, irrespective of race, background or religion. The trustees have therefore concluded that Hamlin Fistula UK meets the key principles as described above.

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
PERIOD ENDED 30 JUNE 2023**

Risk management

The trustees use a Risk Register to regularly review and manage risks to which the charity may be exposed. Throughout the year the world has seen the ongoing impact of high inflation and economic instability. This has led to fluctuations in the value of our investment portfolio. Trustees and staff closely monitor the portfolio, receiving monthly reports from our investment management company and holding quarterly review meetings with our investment manager.

To maintain and continue to grow our funding of Hamlin Fistula Ethiopia in the future, we have taken a range of measures including continuing to seek grants from charitable trusts and foundations, carrying out regular appeals to existing donors and taking steps to recruit additional regular donors via digital channels. We also plan to recruit two new members of staff to support fundraising and operations within the coming year.

Trustees and staff continue to monitor investment portfolio valuations regularly and work closely with the charity's investment management company to manage risk.

Donated services

In addition to financial donations, we receive contributions from supporters in the form of knitted blankets and baby clothes which are sent to Ethiopia for distribution to patients across Hamlin hospitals. These gifts are donated freely. We have not put a financial value to these gifts in these financial accounts.

Results

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" which was published in 2019 ("SORP 2019") and Financial Reporting Standard FRS 102.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) PERIOD ENDED 30 JUNE 2023

Statement of Trustees responsibilities

Approval

The trustees (who are also directors of the charity 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 income and expenditure of the charitable company for that period. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 8 December 2023 and signed on their behalf by

Greg Morris

Greg Morris - Chair

Independent examiner's report

To the trustees of

Hamlin Fistula UK

I report to the trustees on my examination of the accounts of Hamlin Fistula UK (the charitable company) for the period ended 30 June 2023, which are set out on pages 17 to 31.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping and payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

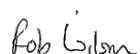
- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent examiner's report

To the trustees of

Hamlin Fistula UK

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 8 December 2023

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Hamlin Fistula UK

Statement of financial activities (incorporating an income and expenditure account)

For the period ended 30 June 2023

				15 months 2023 Total £	Restated 2022 Total £
	Note	Restricted £	Unrestricted £		
Income from:					
Donations and legacies	3	26,504	548,682	575,186	247,412
Charitable activities	4	106,382	32	106,414	76,548
Investments		-	100,831	100,831	88,316
Total income		132,886	649,545	782,431	412,276
Expenditure on:					
Raising funds		-	171,190	171,190	87,968
Charitable activities		172,847	841,389	1,014,236	667,001
Total expenditure	7	172,847	1,012,579	1,185,426	754,969
Net gains / (losses) on investments		-	(587,016)	(587,016)	143,894
Net expenditure and net movement in funds		(39,961)	(950,050)	(990,011)	(198,799)
Reconciliation of funds:					
Total funds brought forward		39,961	2,802,540	2,842,501	3,041,300
Total funds carried forward		-	1,852,490	1,852,490	2,842,501

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Prior period income and expenditure have been reclassified to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. The restatements are purely reclassifications of income and expenditure and do not affect net income.

Hamlin Fistula UK

Balance sheet

As at 30 June 2023

	Note	£	30 June 2023 £	31 March 2022 £
Fixed assets				
Investments	12		<u>1,505,019</u>	<u>2,708,401</u>
Current assets				
Debtors	13	8,054		5,734
Cash at bank and in hand		<u>345,447</u>		<u>134,333</u>
		353,501		140,067
Liabilities				
Creditors: amounts falling due within 1 year	14	<u>(6,030)</u>		<u>(5,967)</u>
Net current assets			<u>347,471</u>	<u>134,100</u>
Net assets			<u>1,852,490</u>	<u>2,842,501</u>
Funds	16			
Restricted funds			-	39,961
Unrestricted funds				
General funds			<u>1,852,490</u>	<u>2,802,540</u>
Total charity funds			<u>1,852,490</u>	<u>2,842,501</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 8 December 2023 and signed on their behalf by

Greg Morris

Greg Morris - Chair

Hamlin Fistula UK

Statement of cash flows

For the period ended 30 June 2023

	2023 £	2022 £
Cash used in operating activities:		
Net movement in funds	(990,011)	(198,799)
Adjustments for:		
(Gains) / losses on investments	587,016	(143,894)
Dividends, interest and rents from investments	(100,831)	(88,316)
Decrease / (increase) in debtors	(2,320)	9,594
Increase / (decrease) in creditors	63	(3,949)
Net cash used in operating activities	(506,083)	(425,364)
Cash flows from investing activities:		
Dividends, interest and rents from investments	100,831	88,316
Proceeds from the sale of investments	2,204,812	1,305,369
Purchase of investments	(1,516,751)	(986,342)
Increase in cash held within investment portfolio	(71,695)	(8,655)
Net cash provided by / (used in) investing activities	717,197	398,688
Increase / (decrease) in cash and cash equivalents in the year	211,114	(26,676)
Cash and cash equivalents at the beginning of the year	134,333	161,009
Cash and cash equivalents at the end of the year	345,447	134,333

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Notes to the financial statements

For the period ended 30 June 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hamlin Fistula UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

Income from the 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the financial statements

For the period ended 30 June 2023

f) Expenditure and irrecoverable VAT

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.

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

g) Grants payable

Grants which have been authorised and paid are included as expenditure in the Statement of Financial Activities. Grants which have been authorised but not yet paid are accrued in the balance sheet and are included within creditors falling due within one year or after one year (as appropriate).

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff time occupied by each activity as follows:

	2023	2022
Raising funds	83.5%	62.5%
Charitable activities	16.5%	37.5%

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the financial statements

For the period ended 30 June 2023

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Listed investments

Listed investments traded on a recognised stock exchange are stated at fair value at the reporting date, which is deemed to be their market value. Any gain or loss, whether realised or unrealised, is taken to the Statement of Financial Activities.

m) Financial instruments

The charitable company 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 with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

Hamlin Fistula UK

Notes to the financial statements

For the period ended 30 June 2023

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	Restated 12 months to 2022 Total £
Income from:			
Donations and legacies	28,326	219,086	247,412
Charitable activities	76,500	48	76,548
Investments	-	88,316	88,316
Total income	104,826	307,450	412,276
Expenditure on:			
Raising funds	-	87,968	87,968
Charitable activities	64,865	602,136	667,001
Total expenditure	64,865	690,104	754,969
Net gains on investments	-	143,894	143,894
Net income / (expenditure) and net movement in funds	39,961	(238,760)	(198,799)

3. Income from donations and legacies

	Restricted £	Unrestricted £	15 months to 2023 Total £
Donations	26,504	240,577	267,081
Legacies	-	286,105	286,105
Gift aid	-	22,000	22,000
Total income from donations and legacies	26,504	548,682	575,186
Prior period comparative:			Restated 12 months to 2022 Total £
	Restricted £	Unrestricted £	
Donations	24,961	159,494	184,455
Legacies	3,365	43,092	46,457
Grants	-	16,500	16,500
Total income from donations and legacies	28,326	219,086	247,412

Hamlin Fistula UK

Notes to the financial statements

For the period ended 30 June 2023

4. Income from charitable activities	Restricted £	Unrestricted £	15 months to 2023 Total £
Grants	106,382	-	106,382
Book sales	-	32	32
Total income from charitable activities	106,382	32	106,414

	Restricted £	Unrestricted £	Restated 12 months to 2022 Total £
Grants	76,500	-	76,500
Book sales	-	48	48
Total income from charitable activities	76,500	48	76,548

5. Income from investments	15 months to 2023 £	12 months to 2022 £
Income from listed investments	95,924	87,639
Bank and other interest	4,907	677
Total income from investments	100,831	88,316

All income from investments was unrestricted in the current period and prior period.

6. Government grants

No government grants were received in the current period or prior period.

Hamlin Fistula UK

Notes to the financial statements

For the period ended 30 June 2023

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	15 months to 2023 £
Staff costs (note 10)	64,867	12,794	10,821	88,482
Hamlin Fistula Ethiopia grants payable (note 8)	-	693,594	-	693,594
Hamlin Fistula Ethiopia equipment, supplies & services	-	296,356	-	296,356
Fundraising and marketing costs	48,054	-	-	48,054
Occupation costs	-	-	6,599	6,599
General office	-	-	17,865	17,865
Other staff costs	-	-	3,326	3,326
Travel expenses	-	-	8,539	8,539
Accountancy	-	-	6,782	6,782
Legal and professional fees	-	-	14,502	14,502
Insurance	-	-	1,327	1,327
Sub-total	112,921	1,002,744	69,761	1,185,426
Allocation of support and governance costs	58,269	11,492	(69,761)	-
Total expenditure	171,190	1,014,236	-	1,185,426

Total governance costs were £4,289 (2022: £3,231).

Hamlin Fistula UK

Notes to the financial statements

For the period ended 30 June 2023

7. Total expenditure

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	Restated 12 months to 2022 Total £
Staff costs (note 10)	16,188	9,713	6,475	32,376
Hamlin Fistula Ethiopia grants payable (note 8)	-	555,206	-	555,206
Hamlin Fistula Ethiopia equipment, supplies & services	-	89,637	-	89,637
Fundraising and marketing costs	51,038	-	-	51,038
Occupation costs	-	-	4,901	4,901
General office	-	-	13,731	13,731
Other staff costs	-	-	675	675
Travel expenses	-	-	221	221
Accountancy	-	-	2,730	2,730
Legal and professional fees	-	-	3,503	3,503
Insurance	-	-	951	951
Sub-total	67,226	654,556	33,187	754,969
Allocation of support and governance costs	20,742	12,445	(33,187)	-
Total expenditure	87,968	667,001	-	754,969

Hamlin Fistula UK

Notes to the financial statements

For the period ended 30 June 2023

8. Grants payable

During the year, 17 (2022: 12) new grants were awarded to 1 institutions (2022: 1) for hospital and clinic support.

Total grants committed to during the year were as follows:

	15 months to 2023 £	12 months to 2022 £
Total grants payable to institutions		
<u>Hospital and clinic support grants</u>		
Hamlin Fistula Ethiopia	693,594	555,206
Total grants payable to institutions	693,594	555,206

Allocation of support costs to grant making activities is given in note 7.

9. Net movement in funds

This is stated after charging:

	15 months to 2023 £	12 months to 2022 £
Operating lease payments	8,369	6,608
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	1,372	-
Trustees' indemnity insurance	989	951
Independent examiner's remuneration (excluding VAT):		
▪ Independent examination	2,750	1,900
▪ Other services	2,089	-

Trustee's reimbursed expenses relate to travel costs for 2 trustees (2022: nil).

10. Staff costs and numbers

Staff costs were as follows:

	15 months to 2023 £	12 months to 2022 £
Salaries and wages	80,754	30,000
Social security costs	1,423	-
Pension costs	6,305	2,376
	88,482	32,376

No employee earned more than £60,000 during the period.

Notes to the financial statements

For the period ended 30 June 2023

10. Staff costs and numbers (continued)

The key management personnel of the charitable company comprise the trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £48,240 (2022: £32,376).

	15 months to 2023 No.	12 months to 2022 No.
Average head count	<u><u>2.00</u></u>	<u><u>1.00</u></u>

11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12. Investments

	15 months to 2023 £	12 months to 2022 £
Market value at 31 March 2022	2,708,401	2,874,879
Additions	1,516,751	986,342
Disposals proceeds	(2,204,812)	(1,305,369)
Increase in investment bank balances	71,695	8,655
Gains / (losses)	<u>(587,016)</u>	<u>143,894</u>
Market value at 30 June 2023	<u><u>1,505,019</u></u>	<u><u>2,708,401</u></u>
Investments comprised:		
Listed investments	1,384,299	2,659,376
Cash held by investment manager pending reinvestment	<u>120,720</u>	<u>49,025</u>
Total	<u><u>1,505,019</u></u>	<u><u>2,708,401</u></u>

13. Debtors

	2023 £	2022 £
Prepayments and accrued income	5,218	1,548
Other debtors	<u>2,836</u>	<u>4,186</u>
	<u><u>8,054</u></u>	<u><u>5,734</u></u>

Hamlin Fistula UK

Notes to the financial statements

For the period ended 30 June 2023

14. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	1,419	-
Accruals	3,800	2,280
Other taxation and social security	811	1,484
Other creditors	-	2,203
	6,030	5,967

15. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Investments	-	1,505,019	1,505,019
Current assets	-	353,501	353,501
Current liabilities	-	(6,030)	(6,030)
Net assets at 30 June 2023	-	1,852,490	1,852,490

	Restricted funds £	General funds £	Total funds £
Investments	-	2,708,401	2,708,401
Current assets	39,961	100,106	140,067
Current liabilities	-	(5,967)	(5,967)
Net assets at 31 March 2022	39,961	2,802,540	2,842,501

Hamlin Fistula UK

Notes to the financial statements

For the period ended 30 June 2023

16. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Gains / (losses) £	At 30 June 2023 £
Restricted funds					
Yirgalem Hospital	-	122,886	(122,886)	-	-
Prevention project	39,961	-	(39,961)	-	-
Rehabilitation project	-	10,000	(10,000)	-	-
Total restricted funds	<u>39,961</u>	<u>132,886</u>	<u>(172,847)</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
General funds	<u>2,802,540</u>	<u>649,545</u>	<u>(1,012,579)</u>	<u>(587,016)</u>	<u>1,852,490</u>
Total unrestricted funds	<u>2,802,540</u>	<u>649,545</u>	<u>(1,012,579)</u>	<u>(587,016)</u>	<u>1,852,490</u>
Total funds	<u>2,842,501</u>	<u>782,431</u>	<u>(1,185,426)</u>	<u>(587,016)</u>	<u>1,852,490</u>

Purposes of restricted funds

Yirgalem Hospital	Funding for Hamlin regional fistula hospital in southern Ethiopia.
Prevention project	Funding for community prevention activities including patient identification and midwifery services across Ethiopia.
Rehabilitation project	Funding for Hamlin patient rehabilitation services at Hamlin hospitals and Desta Mender Rehabilitation Centre, Addis Ababa, Ethiopia.

Hamlin Fistula UK

Notes to the financial statements

For the period ended 30 June 2023

16. Movements in funds (continued)

Prior period comparative

	At 1 April 2021 £	Income £	Expenditure £	Gains / (losses) £	At 31 March 2022 £
Restricted funds					
Yirgalem Hospital	-	61,500	(61,500)	-	-
Prevention project	-	39,961	-	-	39,961
Addis Ababa Fistula Hospital	-	3,365	(3,365)	-	-
Total restricted funds	-	104,826	(64,865)	-	39,961
Unrestricted funds					
General funds	3,041,300	307,450	(690,104)	143,894	2,802,540
Total unrestricted funds	3,041,300	307,450	(690,104)	143,894	2,802,540
Total funds	3,041,300	412,276	(754,969)	143,894	2,842,501

17. Financial instruments at fair value

	2023 £	2022 £
Financial assets measured at fair value	1,505,019	2,708,401

Financial assets measured at fair value comprise listed investments.

18. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2023 £	2022 £
Amount falling due:		
Within 1 year	6,552	6,608
Within 1 - 5 years	1,125	13,358
	7,677	19,966

19. Related party transactions

During the period 3 trustees donated £595 (2022: 3 trustees, £515).