

HOPE HOUSE HAITI (UK)

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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GENERAL AND ADMINISTRATIVE INFORMATION

Principal address: 3 Penshurst Close
Crawley
West Sussex
RH10 7RJ

Charity registration number: 1160880

Trustees: Mrs Joan Baker (Chair)
Mr Jonathan Paul Masters (Treasurer)
Mrs Yvonne Fulcher (Secretary)
Mrs Jean Whiting
Revd William Kemp

Independent examiner: Colin Wright
UHY Hacker Young LLP
Quadrant House
4 Thomas More Square
London
E1W 1YW

CHAIR'S REPORT

Our funding remains very stable, and in line with the previous year. The assassination of the Haitian President in July 2021 has continued to contribute to even greater civil unrest across Haiti, with sharper price rises, and food shortages. All travel is extremely hazardous, and it has been too dangerous to travel to Port au Prince since June 2022, but they have been able to travel to the Dominican Republic to obtain supplies. It continues to remain too unsafe to send mission trips to Haiti, so the focus of Hope House Haiti (UK) has been to keep UK costs low and maximise funds sent to Haiti in support of the school, Hope Christian Academy, and the family home in Fonds Parisien. The Student Fund launched in March 2021 has enabled the first eight students from Hope Christian Academy to complete their second year at the University in Port au Prince, and we hope a further six students will be able to start University this coming term. We continue to focus our fundraising for Hope House on meeting their immediate needs such as food, and helping them improve their self-sufficiency for the longer term. For instance, the bread oven is now enabling them to bake their own bread for their consumption and for sale, enabling them to make a small profit. We continue to support 100 of the most malnourished in the school daily with a breakfast.

Volunteer Teams

Medical

We have not been able to offer medical support again this year. We were still not able to travel to Haiti due to the unrest, increased violence, and kidnappings. It remains the same this year that a local team could not be organised due to the increased risk of travelling to Hope House.

Education

We have continued to support the school financially, and also financed student accommodation for eight students in their second years at University in Port au Prince. Whilst many schools in Haiti have been closed due to the increase in violence on the streets, Hope Christian Academy has run at 60% capacity enabling students to complete their exams. The schools were advised to start their term in October due to the unrest, and will continue their studies for a further month in order to take their examinations.

We continue to support the vocational training programme for senior students in the school summer holiday, and in 2022 offered carpentry, tiling, baking, music, agriculture, husbandry, chess and sewing. Those that completed a course received a certificate to help them obtain employment. Three teachers from the course were supported by Hope House Haiti (UK) to remain on the staff for a year offering trades education.

We are also supporting a book keeping/accountancy training programme with the senior team at Hope House enabling them to use new technology and be more transparent. As a result, they have produced monthly accounts since January 2021 to May 2023.

Pastoral

We continue to offer pastoral support to the founders of Hope House remotely on a regular basis, given we are currently unable to visit them in person. This year we have been able to invite and support the founder of Hope House Haiti UK to promote the charity by visiting the UK. As a result they have been able to reconnect with our supporters and generate new interest.

Fund raising

Volunteers have raised funds selling a variety of handicrafts, preserves, plants and designer Christmas cards featuring scenes of Haiti, and these were sold during the year at a local café, and also at the Christmas 2022 Open House. This event attracted local craft businesses, and there was a sale of cakes with tea and coffee, which was well supported by the local community and beyond. There were donations for food, and Christmas presents. We continue to be supported by local churches and schools who hold events on our behalf, and continue to receive funds from the CRY charity, which assists in providing food for the most malnourished in the school. In addition, individuals and churches support teacher and university student sponsorship, together with laptops. We have received a number of anonymous gifts for food in response to the steep rise in the cost of living and food shortages.

CHAIR'S REPORT

The farm

The farm has continued to produce much needed fruit and vegetables for Hope House, who benefit from a much healthier diet. They now have sufficient water to support this year's planting, dependent on a pump for the well which is supported by batteries attached to the solar panels. They have a few laying chickens, sheep, pigs, a cow and bees, which supports their goal to be self-sufficient, to counteract the food shortages. They have used some of their animals for food and sold a number. They now have a functioning fish farm aided by increased water supplies from their solar panels. They use the fish for their own consumption and for sale. They produce their own bread and peanut butter, which they use for the family, and to support the Breakfast Club. The children at Hope House are able to have a spoon full of honey each day from the honey they produce.

The continued progress that has been made this year would not be possible without the fellow Trustees have worked tirelessly to support the work of Hope House Haiti (UK).



Joan Baker
Chairperson

20 November 2023

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

The Trustees present their report and financial statements of the Charity for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

Hope House Haiti (UK) is an unincorporated charitable trust and was established by a charitable constitution, adopted on 15 April 2013 and amended on 9 March 2015. The Charity is registered as a charity with the Charity Commission with effect from 13 March 2015, registration number 1160880.

Governance

The Charity's Trustees who held office during the period 1 July 2022 to date, are:

Mrs Joan Baker (Chair)
Mrs Yvonne Fulcher (Secretary)
Mrs Jean Whiting
Mr Jonathan Masters (Treasurer)
Revd Will Kemp

At 30 June 2023 there were 5 Trustees of the Charity. No Trustee receives remuneration from the Charity, and all the Trustees attend regular board meetings. The Trustees have assessed the risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

In appointing new Trustees, the Board reviews and has regard to existing skill sets and any gaps in capability, and recruits accordingly to gain the experience needed for the effective administration of the Charity. Trustee positions are advertised on the Charity's website, interviews are held, references and DBS checks are obtained, and recommendations made to the Trustee Body. On appointment, new Trustees will be given an induction by way of one-to-one meetings with the Chair and Treasurer, the receipt of an information pack, the current version of the Constitution, the most recent set of accounts, minutes of recent board meetings and sub-committee notes as appropriate.

Objectives

The charitable objectives of the Charity are to relieve financial hardship, sickness and to advance the education of children and young people living in Haiti, in particular but not exclusively by the provision of funds and services to Hope House Tree of Life Ministries (known as Hope House and Hope House Christian Academy). Support provided for children and young people in Haiti include the provision of food, housing, clothing, education, health care and training.

The Trustees confirm that they have complied with the duty under Section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Trustees confirm that they comply with the duty in section 2(1)(b) that a purpose falling within section 3(1) of The Charities Act 2011 by having due regard to public benefit guidance.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

ACTIVITIES AND ACHIEVEMENTS

Hope House Haiti (UK) has made donations of £70,150 (\$83,436) in the financial year ended 30 June 2023 to Hope House in Haiti. Most of the donations were for designated activities in the work of Hope House Haiti and Hope Christian Academy.

During this year restricted funds were provided by individuals for staff salaries, food, student accommodation, school upkeep, batteries, water pump repair, and Yvroses's flight to UK. In addition, a grant acquired in 2018 to allow 100 seriously malnourished school children to attend a breakfast club has been continued so local children, including a local orphanage who are suffering from the current severe food shortages in Haiti, can continue to receive a meal each day.

As an indication of the scale of work carried out in Haiti, it is reported that the charity has helped to:

- Provide education for 625 children through teacher sponsorship.
- Provide a daily school meal for the school children, when funds and food were available.
- Provide food for the most malnourished children in the school, local orphanage and local families.
- Fund the accommodation for 8 students who are in their second year at University.
- Continue maintenance and support of the Hope House family home, school, church and farm.
- Assist with development of businesses to increase self-sufficiency, such as the Oven for baking bread.

In past years, it had been beneficial to the Charity for trustees and volunteers to visit Hope House Haiti to undertake teacher training, medical checks, and promote good working relationships, but since December 2019 the Trustees have considered it too unsafe to allow any travel into Haiti. Instead emphasis has been placed on increasing self-sufficiency (such as development of the farm for food), and using in country resource (such as medical staff to undertake checks of the children). However, Yvrose was able to visit the UK again this year, her first visit in 4 years. This enabled her to reconnect with UK based supporters, and allowed us to meet with her face to face to discuss Haiti and understand the ongoing needs and challenges. The charity continues to engage with supporters and keep them updated via newsletters, facebook and through our website.

FINANCIAL REVIEW AND GOING CONCERN

In the year to 30 June 2023 the Charity received incoming resources of £75,052 (2021: £75,784) through individual and corporate sponsorship, donations and gifts in kind. In this same period the Charity had outgoing resources of £73,649 (2022: £79,108).

The majority of these funds were provided by individuals, churches and Christian based charities. We also hold fundraising events in line with government guidelines to publicise the Charity. The Charity works on the principle that monies donated should be used for the support of Hope House in Haiti at the earliest opportunity. Money is therefore not invested except for the reserve, which is kept to a minimum and held in a savings account so it gains interest. Funds are otherwise held in a current account with Barclays, and require two Trustees to authorise withdrawals and payments. Currently two Trustees have access to the bank account. A number of donors give through gift aid, with repayments being reclaimed from HMRC.

The Trustees believe that the financial position at 30 June 2023 and the performance of the charity to date is satisfactory. Net assets at 30 June 2023 were £12,486 (2022: £11,083), being entirely cash and cash equivalents. These net assets have been accumulated from donations and fundraising activities in the UK, after payments have been made for running costs and to support Hope House Haiti. The cash at bank will be utilised along with further funds raised to continue support of Hope House Haiti in the coming year.

Looking forward, the Trustees expect that the Charity will have sufficient liquidity to continue to manage its operations efficiently and provide ongoing support to Hope House in Haiti. Monthly donations, which make up over 50% of revenues, have proved very stable and will allow the Charity to remain a going concern for

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

the foreseeable future. As with all charities the future is not certain, and until law and order is restored in Haiti, both travel into and activities within Haiti will be impacted. However, the Trustees have every reason to believe that the Charity remains a going concern, are making every effort to build on the success of previous years, and have prepared the financial statements on a going concern basis.

RESERVES POLICY

The Trustees review annually the reserves policy and the level of free reserves, which are shown in the financial statements as "unrestricted funds". The unrestricted funds freely available for the Charity's general purposes were £12,486 at 30 June 2023 (2022: £11,083).

The Trustees agreed to set a reserve level of £3,000: £750 to cover essential administration costs, £750 to cover annual insurance, and £1,500 in reserve to be able to send immediately to Hope Tree of Life Ministries (Hope House Haiti) in the event of a national emergency or natural disaster, prior to an emergency appeal being launched. If the Charity employed staff, or was subject to costs associated with renting premises or maintenance of a fixed asset, the Trustees would recommend setting a reserve level of 3 months operating expenditure.

TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales 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 Charity and of the incoming resources and application of resources of the Charity for that 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;
- 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 an ongoing basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the Charity's assets and hence taking reasonable steps for the prevention and detection of fraud and breaches of law and regulations.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 20 November 2023 and signed on their behalf by:



Joan Baker
Chair and Trustee

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOPE HOUSE HAITI (UK)

I report to the Trustees on my examination of the financial statements of Hope House Haiti (UK) (the Charity) for the year ended 30 June 2023.

Responsibilities and basis of report

As the Trustees of the Charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011, as amended by the Charities Act 2022 ('the 2011 Act').

I report in respect of my examination of the Charity's financial statements as carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice.

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:

- accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- the financial statements do not accord with the accounting records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



Colin Wright FCCA

UHY Hacker Young LLP
4 Thomas More Square
London
E1W 1YW

20 November 2023

HOPE HOUSE HAITI (UK)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

Current Year Ended 30 June 2023		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	Notes				
Income from:					
Donations	2	24,664	47,955	72,619	73,734
Charitable fund-raising activities		2,433	-	2,433	2,050
Other trading activities		-	-	-	-
Total income		27,097	47,955	75,052	75,784
Expenditure on:					
Raising funds		238	-	238	-
Charitable activities	3	3,261	70,150	73,411	79,108
Total expenditure		3,499	70,150	73,649	79,108
Net income and expenditure		23,598	(22,195)	1,403	(3,324)
Transfers					
Gross transfers between funds	7	(22,195)	22,195		-
Net movement in funds		1,403	-	1,403	(3,324)
Reconciliation of funds:					
Fund balances at 1 July 2022		11,083	-	11,083	14,407
Fund balances carried forward at 30 June 2023	8	12,486	-	12,486	11,083

The statement of financial activities incorporates the income and expenditure account. All income and expenditure relate to continuing activities.

HOPE HOUSE HAITI (UK)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

Comparative Year Ended 30 June 2022		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
	Notes				
Income from:					
Donations	2	20,746	52,988	73,734	64,523
Charitable fundraising activities		2,050	-	2,050	-
Other trading activities		-	-	-	-
Total income		22,796	52,988	75,784	64,523
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	3	3,406	75,702	79,108	64,198
Total expenditure		3,406	75,702	79,108	64,198
Net income and expenditure		19,390	(22,714)	(3,324)	325
Transfers					
Gross transfers between funds		(22,714)	22,714	-	-
Net movement in funds		(3,324)	-	(3,324)	325
Reconciliation of funds:					
Fund balances at 1 July 2021		14,407	-	14,407	14,082
Fund balances carried forward at 30 June 2022	7	11,083	-	11,083	14,407

HOPE HOUSE HAITI (UK)**BALANCE SHEET
AS AT 30 JUNE 2023**

	Notes	2023	2022
		£	£
Current assets			
Cash at bank and in hand		12,486	11,083
		<u>12,486</u>	<u>11,083</u>
Net current assets		<u>12,486</u>	<u>11,083</u>
Net assets		<u>12,486</u>	<u>11,083</u>
Funds			
Unrestricted funds	7 & 8	12,486	11,083
Restricted funds	7 & 8	-	-
		<u>12,486</u>	<u>11,083</u>
Total funds		<u>12,486</u>	<u>11,083</u>

The financial statements were approved by the Trustees on 20 November 2023 and were signed on their behalf by:



Joan Baker
Chair and Trustee

Registered charity number: 1160880

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

1. Accounting policies

Hope House Haiti (UK) is an unincorporated charity trust registered with the Charity Commission, register number 1160880.

a) Basis of preparation and going concern

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the relevant version of the Charities SORP (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity 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 notes.

With no trips planned to or from Haiti for at least the next year, the cost of insurance has significantly reduced and UK running costs are minimal (<2% of revenues received). Monthly donations, which predominately come from a loyal base of long-standing supporters, continue to hold up well. The trustees therefore consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

b) Incoming resources

All incoming resources are recognised when the Charity has entitlement to the resources and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations (received and pledged) and gifts and is included in full in the Statement of Financial Activities (SOFA) when the Charity has entitlement to the income, the amounts can be quantified with reasonable accuracy and it is virtually certain that the income will be received. Grants, where entitlement is not conditional on the delivery of specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the Charity where this can be quantified. Gifts in kind have been included at market value where this can be quantified. The value of service of volunteers has not been included in these accounts.

Income tax recoverable in relation to donations made under Gift Aid is recognised at the time of the receipt.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

1. Accounting policies (continued)**c) Resources expended and irrecoverable VAT**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure on raising funds includes the costs associated with attracting voluntary income. This includes fundraising events and the associated costs.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and service for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Charitable activities include grants payable which are payments made to third parties in the furtherance of the charitable objectives of the Charity.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

d) Cash flow statement

The Charity has taken advantage of the exemption permitted by FRS 102 whereby a cash flow statement need not be prepared by a small entity.

e) Fund accounting

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

The Unrestricted Funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

f) Cash at bank and in hand

Cash at bank and cash in hand includes short term highly liquid investments with a short maturity.

2. Donations

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations	16,318	47,955	64,273	65,838
Gift Aid	5,846	-	5,846	5,396
Gifts in kind (note 3)	2,500	-	2,500	2,500
	<u>24,664</u>	<u>47,955</u>	<u>72,619</u>	<u>73,734</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

3. Expenditure on charitable activities

Expenditure on charitable activities comprises £70,150 (2022: £75,702) donated and granted to Hope House Haiti in Haiti. General administration expenses are included in the unrestricted funds expenditure on charitable activities, as well as £2,500 (2022: £2,500) of gifts in kind which represents the value of the services provided by the independent examiner for reviewing the financial statements for the year ended 30 June 2023.

4. Trustees' remuneration and expenses

None of the Trustees received any remuneration during the year for services provided to the Charity or received expense reimbursements.

5. Employees

There were no employees of the Charity during the year ended 30 June 2023. All services were carried out by volunteers and the Trustees.

6. Taxation

Hope House Haiti (UK) is a UK registered charity within the definition of section 505 of the Income and Corporation Taxes Act 1988. The Charity's income is therefore exempt from taxation on its charitable activities. Accordingly, there is no income tax charge in these financial statements.

7. Statement of funds

	Balance at 1 July 2022 £	Incoming resources for year £	Resources expended for year £	Transfers for year £	Balance at 30 June 2023 £
Analysis of fund movements:					
Restricted Funds	-	47,955	(70,150)	22,195	-
Unrestricted Funds	11,083	27,097	(3,499)	(22,195)	12,486
Total funds	11,083	75,052	(73,649)	-	12,486

The transfer of £22,195 from unrestricted funds to restricted funds has been made to cover a deficit arising in the year on the restricted fund.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

8. Analysis of assets and liabilities between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Fund balances at 30 June 2023 are represented by:			
Current assets – cash at bank	12,431	-	12,431
– cash float	55	-	55
Net assets	12,486	-	12,486

Restricted funds are those subject to specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

9. Related parties

There were no related party transactions in the current year.