HOPE HEALTH ACTION

England & Wales · Charity number 1163642

Details

Other names	HAITI HOSPITAL APPEAL, HHA, HHA International
Status	Registered
Legal form	CIO
Registered	2015-09-18
Register	View on the Charity Commission register

Contact

Address	25 Coney Hill Road West Wickham Kent BR4 9BU
Phone	02084625256
Email	info@hopehealthaction.org
Website	http://hopehealthaction.org

Activities

Objects: Objects of the Hope Health Action are: 1) To relieve sickness and need and promote good health, in particular bya) providing lifesaving health and disability care to the world's most vulnerable people in Haiti, East Africa and other nations the board of trustees consider appropriate. HHA?s work specifically focuses on the following key areas: Maternal Health, Child and Infant Health, Community Health, Disability Care and Emergency Response, b) providing healthcare and facility-based services to help improve the health of people living in our target regions. c) providing community-based services to help improve the health of people living in our target regions. This includes advancing health education services and implementing community-based rehabilitation services. d) providing respite care for children with disabilities in our target regions. e) providing specific rehabilitation services for persons with disabilities in our target regions 2) To relieve financial hardship and suffering among victims of natural or other kinds of disaster or humanitarian emergencies by: a) providing in the form of money (or other means deemed suitable) relief for persons, bodies, organisations in Haiti, East Africa or other countries as the trustees may decide. b) providing urgent financial, medical and practical support and on the ground aid and training to victims of disasters in clearly identified developing world countries. 3) To advance the education of the public in public health and hygiene in particular but not exclusively by operating advocacy programmes to raise awareness in the UK and internationally, on global issues connected with HHA?s key health and disability objectives.

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Activities: Our mission is to provide health and disability care to the world's most vulnerable, without discrimination. We work in Haiti, South Sudan, and Uganda to: build local capacity to provide quality, life-saving healthcare; provide dignity, independence and empowerment to people with disabilities; and respond to emergencies quickly and effectively to minimise the long-term implications of crisis.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Haiti
- South Sudan
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,696,575	£1,510,723	£547,677	6
2023-12-31	£1,669,001	£1,577,424	£361,825	5
2022-12-31	£1,615,658	£1,684,288	£270,248	6
2021-12-31	£765,980	£802,636	£338,879	5
2020-12-31	£866,897	£654,753	£375,536	5

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Trustees

Name	Role	Appointed
Caroline Lubale-Buluba		2025-05-05
Clive Alan Horner		2013-08-01
Dr Elizabeth Harriet Hadlow		2023-12-18
Hannah Victoria Bennett		2020-01-01
John Edward Persson		2019-12-01
John Michael Battersby		2025-03-24
Scott Kephart		2022-04-01
Seyi Odunfa		2024-07-29

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HOPE HEALTH ACTION

England & Wales - Charity number 1163642

Accounts

Charity number: 1163642

HOPE HEALTH ACTION

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

HOPE HEALTH ACTION

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HOPE HEALTH ACTION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Mr C Horner, Chairman Mr S Kephart, Treasurer Ms H V Bennett, Secretary Mr J Battersby (appointed 24 March 2025) Ms I Cumming-Bruce (resigned 1 May 2025) Dr E Hadlow Dr M Joseph (resigned 1 September 2024) Ms C Lubale-Buluba (appointed 5 May 2025) Mr S Odunfa (appointed 29 July 2025) Mr J E Persson Mr G Wilde (resigned 16 July 2025)
Charity registered number	1163642
Registered office	25 Coney Hill Road West Wickham Kent BR4 9BU
Chief executive officer	Mr C Hill MBE
Independent auditor	Goldwins Limited 75 Maygrove Road London NW6 2EG
Bankers	HSBC West Wickham Kent BR4 ONS

HOPE HEALTH ACTION

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2024

On behalf of the Trustees and our team around the world, I am delighted to share our 2024 Annual Accounts, which once more show the incredible impact Hope Health Action (HHA) is having in Haiti, Uganda and South Sudan, providing life-saving care in some of the most vulnerable communities in the world.

In East Africa, our work continued to thrive, with new developments and exciting recognition for our projects serving refugees and displaced populations. In South Sudan, our health and disability clinic is now fully established and meeting a significant and growing need, providing quality care to a community that was devastated by conflict. In Uganda, our rehabilitation work is flourishing, and this year we are particularly proud of HHA East Africa having received the prestigious *Japanese Award for Most Innovative Development Project* (MIDP) from the Global Development Network. This award specifically recognises the extraordinary work being done through our Agriculture & Livelihoods project, which helps vulnerable refugee households in northern Uganda to cultivate and sell crops, providing them with a sustainable source of food and income. The support being offered by HHA East Africa is particularly critical during a period of incredible challenges, when many of the population we serve have had their food rations and other aid services significantly reduced, due to ongoing global funding cuts.

Our work in Haiti faced a challenging year yet ended with extraordinary progress. When HHA was founded, our Haiti mission was focused predominantly on our partner hospital, HCBH, managed in partnership with Convention Baptiste d'Haiti (CBH). Sadly, despite many years of positive collaboration, new local CBH leadership strayed from the shared values upon which we co-founded the hospital. This led to behaviour that fell well below the high standards we are committed to, which we simply could not condone. Whilst we worked tirelessly to address these issues, we were met with resistance, and after much reflection, prayer, and consultation with key stakeholders, we collectively reached the difficult decision that HHA's future vision in Haiti would be best lived out in new ways. We therefore ended our partnership with CBH and withdrew from HCBH in April 2024.

This was not an easy decision at all, but as you will read in this report, it has not stopped our commitment to continue serving this wonderful country. Building on our years of experience in Haiti, and learning from the exciting models of care we have successfully implemented in East Africa, we have already started a new chapter in our Haiti mission. During 2024, our key projects transitioned into a new 'HHA Haiti Hub' which now houses our respite care centre for children with disabilities, alongside our rehabilitation efforts and national wheelchair distribution centre. We have also started exciting new partnerships with government health facilities, including strengthening the neonatal and paediatric unit at the main referral hospital in northern Haiti, and supporting a community health programme that is a lifeline for women and children in one of the poorest areas of Cap Haitien. The local team has achieved extraordinary progress in such a short space of time, laying the foundations for our work in Haiti to not only continue, but also flourish! At a time when food insecurity continues to plague Haiti, with ongoing widespread instability caused by political turmoil and further gang violence leading the country to the brink of a humanitarian catastrophe, HHA will continue to serve the people of Haiti as best we can.

It is because of the love, hope and passion of our supporters, partners and donors that we can achieve all we do. This was perhaps truer than ever in 2024, when I look at the extraordinary response we had to two of the most successful fundraising campaigns in HHA's history. Thanks to the outstanding matched funding support of two wonderful donors/foundations, we launched Matched May and Double it December, both of which proved to be incredible successes! Matched May included the amazing opportunity for our work to be shared with many new supporters via the BBC Radio 4 Charity Appeal, as well as working alongside wonderful Paralympian, Ellie Simmonds OBE. We are incredibly grateful for God's faithful provision through this year and the ongoing support, prayers and generosity of our supporters and donors - the impact of which is very clear to see in this annual report!

On behalf of the Trustees, our amazing team of staff and volunteers, and those we serve, we express our deepest thanks and appreciation for you all, as we continue our work in 2025.

Yours faithfully



Clive Horner

The Trustees present their annual report together with the audited financial statements of the Charity for the year ended 31 December 2024. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

HHA VISION, MISSION AND VALUES

a. VISION

Inspired by the call of Jesus – to love others as we wish to be loved – our vision is a world free from injustice, made up of inclusive, resilient communities that value the dignity and health of every person.

b. MISSION

Our mission is to empower local communities to provide fair and equal access to life-saving health and disability care for the world's most vulnerable, without discrimination.

c. VALUES

We share hope.
We pursue justice.
We work with humility and love.
We are passionate.
We dare to dream.

d. OUR APPROACH

We live in a world with stark health and disability inequalities, where the most marginalised are often left behind. We work passionately to provide sustainable, long-term solutions that restore hope, share love, and empower communities.

WE LOVE RADICALLY: As a Christian Charity, we strive to give everyone the love we believe they deserve. That means taking bold actions and stepping out in faith to reach the people who may otherwise be overlooked.

WE EMPOWER: Sustainable projects should be locally-led and should involve the people they are serving – which is why our in-country teams are almost entirely made up of locals, and include people with disabilities, refugees, and internally displaced people.

WE COLLABORATE: We foster partnerships with local and international organisations that have experience, expertise and connections, with the aim of facilitating knowledge-sharing and increasing the efficiency and effectiveness of our programmes.

WE BUILD CAPACITY: We invest in infrastructure and technology, provide training for our staff and beneficiaries, and work with our local teams to develop processes to improve efficiency – all with the aim of building long-term local capacity in the communities we work in.

WE ADVOCATE: We strongly believe that everyone has the right to a dignified, healthy, hopeful life, free from discrimination – and we pursue this vision by educating, improving understanding, and reducing stigma.

ACHIEVEMENTS AND PERFORMANCE

a. ACTIVITIES

As is so often the case, particularly as our work grows across three countries, it's impossible to list all of our accomplishments each year, but here are a few highlights of what we've been up to:

UGANDA

In 2024, we continued to make transformative strides in improving the lives of refugees and persons with disabilities (PWDs) in Northern Uganda through our integrated approach across two flagship initiatives: **New Hope Bidibidi Rehabilitation Centre (NHBB)** and our **Agriculture & Livelihoods (A&L) Programme**.

New Hope Bidibidi Rehabilitation Centre

In 2024, NHBB remained one of the leading outpatient rehabilitation centres in Uganda, delivering essential services to hundreds of individuals across Uganda and South Sudan. Key achievements included:

- **Supporting over 1,350 patients with physiotherapy**
- **Providing 390+ people with a Prosthetic or Orthotics (P&O) device**
- **Operating 40 mobile clinics** across five districts, reaching **696 beneficiaries**
- **Providing over 330 wheelchairs,** alongside repairing **568 wheelchairs**, including scaling up our successful wheelchair recycling initiative
- Launching a **Vocational Training Programme** for PWDs and caregivers, empowering **61 individuals** with skills in baking, IT, and/or soap-making

It is difficult to adequately articulate the impact of these statistics. Behind every number is a story of a life transformed. For instance, it is always incredibly humbling to witness someone coming to our wheelchair workshop for the first time having waited their whole life for a wheelchair, often living with unimaginable difficulties. For some who have crawled on their hands and knees to seek our support, the change is immediate, as they experience sitting upright with dignity and freedom for the first time. Many of those we serve joyfully explain that thanks to their new wheelchair, they will become more independent and more included members of society, joining school, returning to church and gaining employment. The same impact is true across all our services at NHBB.

In 2024, we also focused a lot of energy on the training of our local team, including welcoming partners SwissAbility to our centre who provided **training for 22 P&O technicians** from across Uganda. Other training included grief and trauma counselling for frontline workers. We'd like to thank all those groups who support this work, including Free Wheelchair Mission, Walkabout Foundation, and an incredibly generous anonymous foundation who provided significant support for the ongoing operational costs of this centre and the Agriculture & Livelihoods activities highlighted below.

Sustainable Food Security – Agriculture & Livelihoods (A&L)

As stated in our Chairman's report, 2024 was an incredible year for HHA East Africa as they received Global Development Network's 'Most Innovative Development Project' award, in recognition of the incredible work undertaken by our colleagues in Uganda. As part of this award, we are grateful to GDN for providing a grant to help these efforts. In 2024, our A&L project reached an amazing **420 households** - an incredible achievement in the face of growing aid cuts to food rations within the refugee settlements. Key outcomes included:

- **Planting and harvesting 603 acres of land**
- **Delivering 3,344 mentorship visits,** and providing training on sustainable agriculture, post-harvest handling, and organic pest control
- Expanding **nutrition education** at NHBB which inspired **781 kitchen gardens** to be created following on-site demonstrations, with **2,753 individuals** having participated in nutrition counselling and cooking sessions
- The team also participated in **resilience design training** with African Women Rising, enhancing capacity for climate-resilient agriculture and community engagement

It is not only the immediate positive impact such activities have on tackling the critical food insecurity of many families we support, but these projects have also been proven to be more than a one-off hand-out. In addition to supporting their own needs, many families harvest enough crops to sell a percentage to support other key household needs like sending children to school for the first time or starting an additional business. Others can save enough seeds for future harvest seasons so they can become more resilient without HHA's support; and for those with disabilities, the engagement in this life-transforming project massively reduces stigma and ensures people feel more valued as members of their community than they've ever felt before.

Alongside focusing on the longer-term needs of these families, it's also been a privilege to continue partnering with Edesia Nutrition and UNHCR Uganda, supporting the provision of lifesaving Plumpy'Nut across UNHCR Uganda's refugee settlements, a therapeutic food that treats severe and acute malnutrition. Since starting this partnership, we've helped save over 8,800 lives through this collaboration - a humbling and extraordinary achievement. We would like to thank Brian Mercer Trust and The Chalk Cliff Trust for supporting this initiative.

Amazing Grace School

Once again, it's been a privilege for us to continue our partnership with Amazing Grace Primary and Nursery School. Situated on the Uganda and South Sudan border, HHA started supporting this school as part of our emergency response in 2017 when we found many children from South Sudan, who'd fled the war, meeting under trees to try and continue their education. Seven years on, and thanks to the generosity of some wonderful partners, the school is now flourishing, with permanent facilities housing over 400 students!

However, the most exciting development this year was launching our new Special Educational Needs project at Amazing Grace so children with disabilities can access school. This has included buying a new 'tuk-tuk' to help transport children with disabilities to and from school, also ensuring classrooms are accessible and developing the training of all staff in special educational needs. Welcoming these children to school, some for the very first time, was a moment of real joy and a highlight of 2024. We would like to specifically thank the wonderful Favell Family Foundation for their continued support of this school and our wider East Africa work.

SOUTH SUDAN

The services provided at our New Hope Kajo-Keji Health & Rehabilitation Centre (NHKK), an ambitious new project started in September 2023, have grown from strength to strength, providing invaluable health services to a community previously devastated by the war.

Since opening NHKK, the centre has provided over 16,700 outpatient visits, including supporting some of the most vulnerable mothers with 280+ antenatal consultations. Alongside the on-going care provided at our centre, perhaps the most significant and life-saving development this year was launching our new malaria immunisation programme, developed by the University of Oxford. Nearly every minute, a child under 5 dies of malaria. It remains one of Africa's deadliest diseases and is one of the most common illnesses we see at NHKK. It is always humbling to witness mothers walk for up to 3 hours to access our clinic, even for basic malaria treatment. To see this new immunisation programme implemented is a major achievement and will save thousands of children's lives in the years ahead, with the team already having vaccinated hundreds of children in 2024.

It's not easy operating on the front line of what was once a conflict zone, and throughout 2024 we reached some major new milestones in ensuring improved patient care for those we serve. This included installing solar energy at our health centre to ensure they have reliable and constant power, and installing a new water system (including a water tower, pipes and sinks) so there is a constant supply of water. Two huge steps forward for our mission as we continue to advance our efforts, which included our first delivery at the clinic, welcoming a beautiful baby girl into the world.

Alongside our healthcare activities this year, we have also been scaling up rehabilitation efforts in Kajo-Keji. This has included more regular mobile clinics delivered by our Uganda team, as well as the development of a more permanent presence in the region, thanks to support from the Guernsey Overseas Aid and Development Commission. Even in the second half of 2024 alone, this work saw us make 39 custom made prosthetic and orthotic devices, offer physiotherapy to 270 patients and develop our Community Based Rehabilitation activities, supporting over 500 households. We also thank Barnabas Aid, whose support towards the end of the year will enable this important work to continue in 2025.

HAITI

As stated in the Chairman's report, 2024 was a challenging year for our team in Haiti: alongside on-going instability across the country, our local operations also changed. Whilst withdrawing from our partner hospital, HCBH, was not an easy decision at all, we are grateful for the incredible support we received from stakeholders, partners and donors during this transition, which has already proved incredibly fruitful.

As we set out on our new vision, our immediate aim was to ensure continuity of care for the most vulnerable individuals we've served for over 17 years; those who would otherwise be at risk of not receiving any support. We focused on three key groups: adults with disabilities (especially those with spinal cord injuries, for whom access to care is incredibly limited); children with disabilities; and mothers and babies.

We are incredibly proud and grateful for team Haiti, who enabled us to set up programmes supporting all three of these key groups by the end of 2024. This was an ambitious transition that involved everything from ensuring we operated with strong governance - including registering HHA Haiti as its own independent legal entity with various government departments - recruiting our new team of over 60 local staff, helping to ship several containers of aid/equipment to our target region and identifying new locations for our operations. The team's efforts were a great success and our new Rehabilitation Unit for patients with spinal cord injuries, strokes and other neurological disabilities opened in September (inaugurated a few months earlier by the Government Minister of Health for North Haiti), followed by our newly located respite centre for children with disabilities. We would like to particularly thank Haiti Rehab Schweiz and The Swiss Paraplegic Foundation for their continued partnership and support of our work on this journey. We also welcomed the CEO of our partner Free Wheelchair Mission to Haiti, as we celebrate our collaboration with them and Walkabout Foundation. We have distributed over 3,000 wheelchairs since our national programme began, which also continues to operate in this new phase of our work, thanks to the support of these amazing international partners.

We have also strengthened our partnership with US charity Konbit Sante, through which we are supporting two government facilities, including strengthening the neonatal and paediatric units at Justinian University Hospital (JUH), the main public referral hospital in northern Haiti, alongside supporting a wider maternal and infant community health programme. Thanks to J&K Wonderland Foundation, this has already included us funding an HHA paediatrician to support the neonatal unit which faces significant staff shortages, and buying 5 new incubators, where previously they only had one which didn't work reliably. Thanks to Guernsey Overseas Aid and Development Commission, we are also close to opening our long-awaited Oxygen Generation Plant, which will provide reliable and accessible, medical grade oxygen to facilities across northern Haiti, including JUH's neonatal unit, a huge development for the region!

The new foundations have been laid in Haiti for our work to flourish and we look forward to seeing our operations continue to grow in this new operating model in 2025.

In addition to all those partners and grant making organisations mentioned above, we are incredibly grateful to Baillie Gifford, Collier Charitable Trust, Euromonitor International, Gay & Keith Talbot Trust, Khoo Commerce Limited, L&L Residential Limited, Souter Charitable Trust, Tim Tebow Foundation and Veta Bailey Charitable Trust for supporting our work in 2024. Furthermore, we thank the many individuals and churches who continually support us and others that wish to remain anonymous, including those who kindly remembered HHA in their wills.

b. INVESTMENT POLICY AND PERFORMANCE

The Charity does not hold any investments beyond cash deposits held at UK clearing banks.

PLANS FOR FUTURE PERIODS

At a time of global uncertainty, directly impacting the countries in which we work, we know our mission is more important than ever and we remain passionately committed to the communities we serve. Some of our key plans for 2025 and beyond can be found below.

UGANDA

By December 2024, Uganda was hosting approximately 1.8 million refugees, the largest refugee population in Africa. Despite growing need, major international funding continues to decrease, placing further strain on the refugee population, including on-going reductions to monthly food rations and some scaled-down services across sectors.

Ensuring the stability of our ongoing operations will therefore be a major priority, both in the continuation of New Hope Bidibidi Rehabilitation Centre and ensuring more new households have access to our award-winning agriculture and livelihoods programme. Alongside addressing food insecurity through livelihood activities, we remain committed to tackling severe and acute malnutrition across the refugee settlements through the ongoing provision of Plumpy'Nut.

We will also be seeking to scale up our occupational therapy activities - equipping beneficiaries (predominantly those with disabilities) with new life skills so they can become more resilient in the face of growing challenges in the refugee setting, scaling up and strengthening our mobile rehabilitation clinics and helping HHA South Sudan launch their more permanent disability care presence in the Kajo-Keji region.

SOUTH SUDAN

South Sudan continues to have some of the worst health indicators globally, consistently having some of the highest rates of maternal and infant mortality in the world. In our target region, the community is still grappling with a weakened health system that once had over 50 facilities before the war but now operates with less than half that number - many of which are only partially functional.

Sustaining and growing our New Hope Kajo-Keji Health Centre will remain the central focus of our efforts, With increasing patient numbers and the impact of other health and nutrition projects declining, our clinic continues to act as a major provider of healthcare to the community. In 2025, we hope to advance efforts with the introduction of new community-based activities, including launching a new Community Health Workers programme. We are also hoping to pilot a new nutrition project in the region, helping to tackle moderate acute malnutrition amongst children under 5.

Alongside our health services, 2025 will be a major milestone for our South Sudan disability work as we look to have a full in-country rehabilitation presence. This will include a new wheelchair distribution hub and P&O service, with permanent equipment and staffing to ensure we can support this region's needs. As the only disability provider in Kajo-Keji, this will be a key undertaking and one we are excited to fully launch in the year ahead.

HAITI

With 44% of Haiti's population now acutely food insecure (one of the highest rates in the world) and UNICEF reporting that 6 out of 10 hospitals are barely functional, the on-going humanitarian crisis, fuelled by instability in Port-au-Prince, continues to leave Haiti in a critical state. As is so often the case in a humanitarian crisis, women, children and those with disabilities are among the worst affected.

Our plans for 2025 seek to stand alongside the most vulnerable, ensuring the continued access to lifesaving and life-transforming health and disability care. This will primarily be achieved by the on-going development of our new Haiti Hub, through our three core services; HHA's new Rehabilitation Unit (including wheelchair distribution services), our newly located Respite Centre for children with disabilities and our maternal and infant health programmes.

Specific developments will include fully scaling up our new rehabilitation centre. The arrival of more equipment will enable our outpatient and inpatient physiotherapy departments to become fully operational, as well as opening our second inpatient ward. Alongside shipping in new equipment, we'll be importing up to three containers of new wheelchairs to continue our national wheelchair distribution programme from our Haiti Hub. Other developments in our disability work will include launching our new Community Based Rehabilitation team, a long-term dream we've had for many years and now finally made possible thanks to some wonderful donors!

We are also excited that in 2025, we will finally be able to open our new Oxygen Generation Plant which will provide a reliable and accessible supply of medical grade oxygen across northern Haiti, a major development for the region when some people currently travel over 75 km looking for oxygen supplies. Other health developments will include fully launching our new community maternal and infant health programme with Konbit Sante, focused on serving the most vulnerable mothers and babies in Cap-Haitien, including support for prenatal care, immunisations, health education and malnutrition screening. Furthermore, efforts to strengthen the government's facility-based paediatric care will continue.

FINANCIAL REVIEW

a. GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. RESERVES POLICY

It is the aim and policy of the Charity to maintain reserves up to the amount deemed adequate to meet its charitable objectives for the foreseeable future.

A new retention reserve was established in 2024 to cover support and governance costs for a period of 3 months. Subject to satisfying the Charity's going concern requirements, the Trustees' current intention is to increase this retention reserve over the next 2-3 years to meet an estimated 6 months of support and governance.

The Trustees review the level of reserves that are required to ensure that they are adequate to fulfil the Charity's continuing obligations on a regular basis at their board meetings.

c. PRINCIPAL FUNDING

Principal funders for the period were: Guernsey Overseas Aid and Development Commission, Haiti Rehab Schweiz, J&K Wonderland Foundation, The Favell Family Foundation, The Swiss Paraplegic Foundation, and one private foundation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

Hope Health Action is a charitable incorporated organisation limited by guarantee, with a registered Charity number 1163642, and was set up by a Trust deed on 18/9/2015.

The principal objectives of the charitable incorporated organisation are as follows:

1) To provide lifesaving health and disability care to the world's most vulnerable in Haiti, Uganda, South Sudan and other nations the board of Trustees deem appropriate. HHA's work specifically focuses on the following key areas: Maternal Health, Child and Infant Health, Community Health, Disability Care and Emergency Response, by:
    a) Providing hospital and facility-based services to help improve the health of people residing in our target regions.
    b) Providing community-based services to help improve the health of people residing in our target regions. This includes advancing health education services and implementing community-based rehabilitation services.
    c) Providing respite care for children with disabilities in our target regions.
    d) Providing specific rehabilitation services for persons with disabilities in our target regions.

2) To relieve suffering among victims of natural or other kinds of disaster or humanitarian emergencies by providing urgent financial, medical and practical support and on-the-ground assistance and training to victims of disasters in Haiti, Uganda, South Sudan or other countries as the Trustees may decide.

3) Operating advocacy programmes to raise awareness in the UK and internationally, on global issues connected with HHA's key health and disability objectives, and the United Nations Sustainable Development Goals.

b. ORGANISATIONAL STRUCTURE AND DECISION-MAKING POLICIES

At regular Trustees meetings, the Trustees agree on the board strategy and areas of activity for the Charity. The day-to-day administration of the Charity is delegated to the Operations team under the supervision of the CEO.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New Trustees will be given a copy of the current Governing Document and the last published accounts. All new Trustees are subject to enhanced Disclosure and Barring Service checks and are instructed in Child Protection Issues. Trustees are advised of the dangers and risks associated with any proposed visit to the Charity's project sites in Haiti, Uganda and South Sudan. The Trustees agree to abide by the guidance issued by the Charities Commission on public benefit. All Trustees keep themselves conversant with all matters necessary for them to perform their duties effectively. Specific training will be provided where the appointee is not already sufficiently experienced. Such training should cover as a minimum: - governance and management; equal opportunities; a thorough introduction to the history and current activities of the Charity; sufficient explanation of the Charity's financial accounts and reporting procedures to enable them to exercise effective fiscal oversight; explanation of all the Charity's policies including those relating to trustee expenses and reimbursement. If a new Trustee is to take on any specific duties, training needs in relation to these will also be assessed. It is acknowledged that Trustees have a wide range of other commitments, and every effort will be made to make training accessible to individuals by arranging it to be conducted at times convenient to them. The CEO will be responsible for ensuring that the induction process is arranged and completed.

d. PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The levels of pay for all staff are set solely by the Board of Trustees. No Trustees received remuneration from the Charity.

e. RELATED PARTY RELATIONSHIPS

Hope Health Action is an independent UK Charity. Its principal partners include: Edesia Nutrition, Haiti Rehab Schweiz, HHA East Africa, HHA South Sudan, HHA USA Inc, The Swiss Paraplegic Foundation, Walkabout Foundation, and one private foundation.

f. FINANCIAL RISK MANAGEMENT

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

g. VOLUNTEERS

The charitable incorporated organisation is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising, in particular those who work overseas.

TRUSTEES' LIABILITY

Each Trustee of the Charity undertakes to contribute to the assets of the Charity in the event of it being wound up while they are a member, or within one year after they cease to be a Trustee, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a Trustee.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The Trustees 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).

The law applicable to charities in England & 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 income and expenditure of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time 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 trust deed. They 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.

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.

STATEMENT AS TO DISCLOSURE TO OUR AUDITORS

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charity's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The Trustees have appointed Goldwins Limited as their auditors. Goldwins Limited have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

This report was approved and authorised for issue by the Trustees on 29 July 2025 and signed on their behalf by:



Mr C Horner
Chairman

OPINION

We have audited the financial statements of Hope Health Action (the 'Charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related 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 Charity's affairs as at 31 December 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; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

RESPONSIBILITIES OF THE TRUSTEES

As explained more fully in the Trustees' responsibilities statement, 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

CAPABILITY OF THE AUDIT IN DETECTING IRREGULARITIES

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the Charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the Charity operate in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the Charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

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

USE OF OUR REPORT

This report is made solely to the Charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's Trustees 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 Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Goldwins

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Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

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

HOPE HEALTH ACTION

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Restricted funds 2024 £	Unrestricted designated funds 2024 £	Unrestricted general funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:						
Donations	**3**	1,239,496	100	450,612	1,690,208	*1,657,765*
Other trading activities	**4**	-	-	4,527	4,527	*8,771*
Investments	**5**	-	-	1,840	1,840	*2,465*
Total income		**1,239,496**	**100**	**456,979**	**1,696,575**	*1,669,001*
Expenditure on:						
Raising funds		-	-	27,828	27,828	*23,190*
Charitable activities		1,239,865	-	243,030	1,482,895	*1,554,234*
Total expenditure	**6**	**1,239,865**	**-**	**270,858**	**1,510,723**	*1,577,424*
Net income / (expenditure)	**7**	**(369)**	**100**	**186,121**	**185,852**	*91,577*
Transfers between funds		89,909	88,600	(178,509)	-	-
Net movement in funds		**89,540**	**88,700**	**7,612**	**185,852**	*91,577*
Reconciliation of funds:	**13**					
Total funds brought forward		210,119	121,174	30,532	361,825	*270,248*
Total funds carried forward		**299,659**	**209,874**	**38,144**	**547,677**	*361,825*

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Detailed comparatives for the statement of financial activities are provided in note 2 to the financial statements.

HOPE HEALTH ACTION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	2024 £	2024 £	*2023 £*	*2023 £*
Fixed assets:					
Tangible fixed assets	**10**	-		*259*	
			-		*259*
Current assets:					
Debtors	**11**	293,622		*110,604*	
Cash at bank and in hand	**16**	549,714		*511,997*	
		843,336		*622,601*	
Liabilities:					
Creditors: amounts falling due within one year	**12**	(295,659)		*(261,035)*	
Net current assets			**547,677**		*361,566*
Total net assets			**547,677**		*361,825*
Funds:	**13**				
Restricted funds			299,659		*210,119*
Unrestricted funds:					
Designated funds		209,874		*121,174*	
General funds		38,144		*30,532*	
Total unrestricted funds			248,018		151,706
Total funds			**547,677**		*361,825*

The financial statements were approved and authorised for issue by the trustees on 29th July 2025 and signed on their behalf by:

Mr C Horner
Chairman

The attached notes form part of these financial statements.

HOPE HEALTH ACTION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2024 £	*2023 £*	*2023 £*
Net cash provided by operating activities	**15**		35,877		*234,954*
Cash flows from investing activities:					
Interest from investments		1,840		*2,465*	
Cash provided by investing activities			1,840		*2,465*
Change in cash and cash equivalents in the year			37,717		*237,419*
Cash and cash equivalents at the beginning of the year			511,997		*274,578*
Cash and cash equivalents at the end of the year	**16**		**549,714**		*511,997*

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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - Charities SORP (FRS 102) and the Charities Act 2011.

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 or note.

b) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

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

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

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

e) 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.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. 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.

1 Accounting policies (continued)

g) 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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other headings.

All expenditure is inclusive of VAT.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and governance costs which support the charity's charitable activities. These costs have been allocated to charitable activities.

i) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office Equipment	25% Straight line

j) 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.

k) 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.

l) Creditors and provisions

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.

m) Financial instruments

The charity 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 measured at amortized cost using the effective interest method.

2 Detailed comparatives for the statement of financial activities

	Restricted funds 2023	*Unrestricted designated funds 2023*	*Unrestricted general funds 2023*	*Total funds 2023*
	£	£	£	£
Income from:				
Donations	*1,343,900*	*37,396*	*276,469*	*1,657,765*
Other trading activities	*2,785*	*-*	*5,986*	*8,771*
Investments	*-*	*-*	*2,465*	*2,465*
Total income	*1,346,685*	*37,396*	*284,920*	*1,669,001*
Expenditure on:				
Raising funds	*-*	*-*	*23,190*	*23,190*
Charitable activities	*1,281,607*	*37,396*	*235,231*	*1,554,234*
Total expenditure	*1,281,607*	*37,396*	*258,421*	*1,577,424*
Net income	*65,078*	*-*	*26,499*	*91,577*
Transfers between funds	*(111,115)*	*121,174*	*(10,059)*	*-*
Net movement in funds	*(46,037)*	*121,174*	*16,440*	*91,577*
Reconciliation of funds:				
Total funds brought forward	*256,156*	*-*	*14,092*	*270,248*
Total funds carried forward	*210,119*	*121,174*	*30,532*	*361,825*

3 Income from donations

	Restricted funds 2024 £	Designated funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Donations	209,265	100	378,823	**588,188**	*197,854*
Gifts in kind	75,149	-	-	**75,149**	*213,474*
Grants	955,082	-	35,237	**990,319**	*1,201,327*
Gift aid income	-	-	36,552	**36,552**	*45,110*
	1,239,496	**100**	**450,612**	**1,690,208**	*1,657,765*

4 Income from other trading activities

	Restricted funds 2024 £	Designated funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Fundraising	-	-	4,527	**4,527**	*8,771*
	-	**-**	**4,527**	**4,527**	*8,771*

5 Income from investments

	Restricted funds 2024 £	Designated funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Bank Interest	-	-	1,840	**1,840**	*2,465*
	-	**-**	**1,840**	**1,840**	*2,465*

6 Analysis of expenditure current year

	Raising funds	Charitable activities	Support costs	Governance costs	Total 2024	*Total 2023*
	£	£	£	£	£	*£*
Direct costs	-	1,128,493	-	-	**1,128,493**	*1,258,372*
Staff costs	-	-	236,579	-	**236,579**	*182,975*
Audit fees	-	-	-	7,000	**7,000**	*7,000*
Bank charges	-	-	3,525	-	**3,525**	*2,456*
Depreciation	-	-	259	-	**259**	*258*
Foreign exchange (gains)/losses	-	-	(870)	-	**(870)**	*833*
Fundraising	27,828	-	-	-	**27,828**	*23,190*
Insurance	-	-	8,797	-	**8,797**	*7,212*
IT and software costs	-	-	2,958	-	**2,958**	*4,264*
Office and storage expenses	-	-	3,623	-	**3,623**	*3,593*
Postage and stationery	-	-	120	-	**120**	*24*
Rent	-	-	2,240	-	**2,240**	*2,160*
Staff training	-	-	3,636	-	**3,636**	*322*
Staff welfare and recruitment	-	-	1,505	-	**1,505**	*1,464*
Subcontracted staff	-	-	78,048	-	**78,048**	*75,142*
Sundry expenses	-	-	588	-	**588**	*439*
Telephone	-	-	2,597	-	**2,597**	*2,005*
Travel expenses	-	-	3,617	-	**3,617**	*4,920*
Trustees' meeting costs	-	-	180	-	**180**	*795*
	27,828	**1,128,493**	**347,402**	**7,000**	**1,510,723**	*1,577,424*
Support costs	-	347,402	(347,402)	-	**-**	
Governance costs	-	7,000	-	(7,000)	**-**	
Total expenditure 2024	**27,828**	**1,482,895**	**-**	**-**	**1,510,723**	
Total expenditure 2023	*23,190*	*1,554,234*	*-*	*-*		*1,577,424*

Of the total expenditure, £270,858 was unrestricted (2023: £295,817) and £1,239,865 was restricted (2023: £1,281,607).

6 Analysis of expenditure (continued)

prior year

	Raising funds	*Charitable activities*	*Support costs*	*Governance costs*	*Total 2023*
	£	£	£	£	£
Direct costs	-	*1,258,372*	-	-	*1,258,372*
Staff costs	-	-	*182,975*	-	*182,975*
Audit fees	-	-	-	*7,000*	*7,000*
Bank charges	-	-	*2,456*	-	*2,456*
Depreciation	-	-	*258*	-	*258*
Foreign exchange (gains)/losses	-	-	*833*	-	*833*
Fundraising	*23,190*	-	-	-	*23,190*
Insurance	-	-	*7,212*	-	*7,212*
IT and software costs	-	-	*4,264*	-	*4,264*
Office and storage expenses	-	-	3,593	-	*3,593*
Postage and stationery	-	-	*24*	-	*24*
Rent	-	-	*2,160*	-	*2,160*
Staff training	-	-	*322*	-	*322*
Staff welfare and recruitment	-	-	*1,464*	-	*1,464*
Subcontracted staff	-	-	*75,142*	-	*75,142*
Sundry expenses	-	-	*439*	-	*439*
Telephone	-	-	*2,005*	-	*2,005*
Travel expenses	-	-	*4,920*	-	*4,920*
Trustees' meeting costs	-	-	*795*	-	*795*
	23,190	*1,258,372*	*288,862*	*7,000*	*1,577,424*
Support costs	-	*288,862*	*(288,862)*	-	-
Governance costs	-	*7,000*	-	*(7,000)*	-
Total expenditure 2023	*23,190*	*1,554,234*	-	-	*1,577,424*

7 Net income / (expenditure) for the year

This is stated after charging:	**2024**	*2023*
	£	*£*
Depreciation	259	*258*
Auditor's remuneration:		
Audit fees (excluding VAT)	5,833	*5,833*

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024	*2023*
	£	*£*
Salaries and wages	213,631	*167,233*
Social security costs	17,787	*12,114*
Employer's contribution to defined contribution pension schemes	5,161	*3,628*
	236,579	*182,975*

None of the employees received employee benefits (excluding employer's national insurance and pension costs) for the reporting period amounting to over £60,000 (2023: none).

The total employee benefits of key management personnel including employer's pension contributions and national insurance were £54,168 (2023: £48,610).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Staff numbers
The average number of employees (head count based on number of staff employed) during the year was 5 (2023: 5).

9 Taxation

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

10 Tangible fixed assets

	Office Equipment £	Total £
Cost		
At the start of the year	2,368	2,368
Additions in year	-	-
Disposals in year	-	-
At the end of the year	2,368	2,368
Amortisation		
At the start of the year	2,109	2,109
Charge for the year	259	259
At the end of the year	2,368	2,368
Net book value		
At the end of the year	**-**	**-**
At the start of the year	*259*	*259*

All of the above assets are used for charitable purposes.

11 Debtors

	2024 £	*2023 £*
Trade debtors	4,660	*34,267*
Other debtors	1,293	*15,546*
Prepayments	41,491	*25,065*
Accrued income	246,178	*35,726*
	293,622	*110,604*

12 Creditors: amounts falling due within one year

	2024 £	*2023 £*
Trade creditors	154	*64*
Other taxation and social security	5,585	*6,797*
Other creditors	1,061	*947*
Accruals	19,070	*16,593*
Deferred income	269,789	*236,634*
	295,659	*261,035*

Deferred income

	2024 £	*2023 £*
Balance at the beginning of the year	236,634	*55,857*
Amount released to income in the year	(236,634)	*(55,857)*
Amount deferred in the year	269,789	*236,634*
Balance at the end of the year	**269,789**	*236,634*

13 Movements in funds

	At the start of the year £	Income and gains £	Expenditure and losses £	Transfers £	At the end of the year £
Unrestricted funds:					
Designated funds:					
Noah Memorial Fund	121,174	100	-	-	121,274
Reserves retention	-	-	-	88,600	88,600
	121,174	100	-	88,600	209,874
General funds	30,532	456,979	(270,858)	(178,509)	38,144
Total unrestricted funds	**151,706**	**457,079**	**(270,858)**	**(89,909)**	**248,018**
Restricted Funds:					
East Africa:					
Uganda:					
Amazing Grace School	18,909	31,670	(17,343)	-	33,236
Baptist Convention	3,065	2,630	(2,046)	(2,649)	1,000
New Hope Rehabilitation Centre	39,014	265,257	(291,853)	(12,418)	-
Nutrition, Agriculture and Livelihood	33,816	259,603	(226,686)	(30,520)	36,213
Plumpy'Nut	-	60,351	(55,351)	(5,000)	-
Wheelchair Project	-	19,198	(19,198)	-	-
South Sudan:					
Clinic	24,678	42,937	(78,779)	33,060	21,896
Disability	-	64,103	(6,725)	-	57,378
Plumpy'Sup	-	5,000	-	-	5,000
General	9,544	78,990	(85,303)	17,527	20,758
	129,026	829,739	(783,284)	-	175,481
Haiti:					
Community-based Rehabilitation	-	28,142	-	-	28,142
General	-	35,637	(54,345)	18,708	-
Maternal and Infant Health	6,478	84,947	(63,873)	-	27,552
Maternity and Neo-natal	8,862	4,368	(4,892)	(8,338)	-
MdG	-	35,213	(88,017)	52,804	-
Noah Memorial Fund	20,833	-	-	-	20,833
Oxygen Generation Project	10,822	-	(14,413)	3,591	-
Rehabilitation	34,098	182,756	(201,476)	24,524	39,902
Solar Project	-	25,700	(26,318)	618	-
Wheelchair Project	-	12,994	(3,247)	(1,998)	7,749
	81,093	409,757	(456,581)	89,909	124,178
Total restricted funds	**210,119**	**1,239,496**	**(1,239,865)**	**89,909**	**299,659**
Total funds	**361,825**	**1,696,575**	**(1,510,723)**	**-**	**547,677**

13 Movements in funds (continued)

Transfers between funds:

Reserves retention

A new retention reserve was established in 2024 to cover support and governance costs for a period of 3 months, and an amount of £88,600 was transferred from general funds, based on the totals shown in note 6. Subject to satisfying the charity's going concern requirements, the trustees' current intention is to increase this retention reserve over the next 2-3 years to meet an estimated 6 months of support and governance costs.

Noah Memorial Fund

In March 2019, Carwyn Hill, the charity's co-founder and CEO, and his wife Reninca, tragically and unexpectedly lost their son Noah, aged just three months old. As a result of the incredible generosity towards Carwyn and Reninca, a new fund was established called Noah's Memorial Fund ('the Fund'). This was to support the charity's ongoing work, primarily to its maternity, neonatal and paediatric healthcare projects, but also with the flexibility to support other aspects of HHAs work as deemed appropriate by Carwyn, Reninca and the trustees.

Whilst donations to the Fund in prior years could be used for various projects, as outlined above, in 2023, a significant one-off sum of £20,833 was donated to the Fund, with the express request that it contribute to the building of a new neonatal unit in Haiti. Therefore, the trustees have separated the Fund into a designated fund, to support HHA's ongoing maternal, neonatal and paediatric projects, and a restricted fund, directed specifically to the building of a neonatal unit in Haiti.

A donation of £100 was made to the Noah Memorial Fund in 2024 in recognition of Noah's birthday.

13 Movements in funds (continued)

Movements in funds for the prior year

	At the start of the year £	Income and gains £	Expenditure and losses £	Transfers £	At the end of the year £
Unrestricted funds:					
Designated funds:					
Noah Memorial Fund	-	-	-	121,174	121,174
East Africa Support	-	37,396	(37,396)	-	-
	-	37,396	(37,396)	121,174	121,174
General funds	14,092	284,920	(258,421)	(10,059)	30,532
Total unrestricted funds	14,092	322,316	(295,817)	111,115	151,706
Restricted Funds:					
East Africa:					
Uganda:					
Amazing Grace School	16,631	55,243	(52,965)	-	18,909
Baptist Convention	-	11,256	(8,191)	-	3,065
New Hope Rehabilitation Centre	62,889	307,216	(339,947)	8,856	39,014
Nutrition, Agriculture and Livelihood	18,054	216,397	(200,635)	-	33,816
Plumpy'Nut	-	140,373	(138,043)	(2,330)	-
Rehabilitation	150	-	-	(150)	-
Wheelchair Project	-	42,931	(34,225)	(8,706)	-
South Sudan:					
Clinic	-	101,340	(79,140)	2,478	24,678
General	-	37,154	(27,462)	(148)	9,544
	97,724	911,910	(880,608)	-	129,026
Haiti:					
Chaplaincy	-	1,611	(926)	(685)	-
Cholera Project	-	14,966	(12,962)	(2,004)	-
General	-	42,529	(59,291)	16,762	-
HHA Chapel	4,014	-	-	(4,014)	-
Maternal and Infant Health	-	20,651	(14,173)	-	6,478
Maternity and Neo-natal	-	23,271	(15,142)	733	8,862
MdB	-	15,879	(15,879)	-	-
NIC Development	733	-	-	(733)	-
Noah Memorial Fund	121,100	20,913	(6)	(121,174)	20,833
Oxygen Generation Project	-	49,500	(42,678)	4,000	10,822
Rehabilitation	32,286	153,349	(134,103)	(17,434)	34,098
Solar Project	-	28,158	(28,158)	-	-
Water Project	-	1,735	(8,087)	6,352	-
Wheelchair Project	299	62,213	(69,594)	7,082	-
	158,432	434,775	(400,999)	(111,115)	81,093
Total restricted funds	256,156	1,346,685	(1,281,607)	(111,115)	210,119
Total funds	270,248	1,669,001	(1,577,424)	-	361,825

14 Analysis of net assets between funds

	Restricted funds £	Designated funds £	Unrestricted funds £	Total funds £
Fixed assets	-	-	-	**-**
Net current assets	299,659	209,874	38,144	**547,677**
Net assets at the end of the year	**299,659**	**209,874**	**38,144**	**547,677**

Analysis of net assets between funds (prior year)

	Restricted funds £	*Designated funds £*	*Unrestricted funds £*	*Total funds £*
Fixed assets	*-*	*-*	*259*	*259*
Net current assets	*210,119*	*121,174*	*30,273*	*361,566*
Net assets at the end of the year	*210,119*	*121,174*	*30,532*	*361,825*

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

	2024 £	*2023 £*
Net income for the reporting period (as per the statement of financial activities)	**185,852**	*91,577*
Depreciation	259	*258*
Interest from investments	(1,840)	*(2,465)*
Increase in debtors	(183,018)	*(36,502)*
Increase in creditors	34,624	*182,086*
Net cash provided by operating activities	**35,877**	*234,954*

16 Analysis of cash and cash equivalents

	At the start of the year £	Cash flows £	At the end of the year £
Cash at bank and in hand	511,997	37,717	**549,714**
Total cash and cash equivalents	**511,997**	**37,717**	**549,714**

Analysis of cash and cash equivalents (prior year)

	At the start of the year £	*Cash flows £*	*At the end of the year £*
Cash at bank and in hand	*274,578*	*237,419*	*511,997*
Total cash and cash equivalents	*274,578*	*237,419*	*511,997*

17 Legal status of the charity

Hope Health Action is a charitable incorporated organisation registered with the Charity Commission of England and Wales. Each member is liable to contribute a sum not exceeding £10 in the event of the charity being wound up.

18 Related party transactions

There are no related party transactions to disclose for the year (2023: none).

HOPE HEALTH ACTION

England & Wales - Charity number 1163642

Accounts

Charity number: 1163642

HOPE HEALTH ACTION

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

HOPE HEALTH ACTION

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HOPE HEALTH ACTION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Mr C Horner, Chairman Mr S Kephart, Treasurer Ms H V Bennett, Secretary Dr C Battersby (resigned 18 December 2023) Ms I Cumming-Bruce Dr E Hadlow (appointed 18 December 2023) Dr M Joseph Mr J E Persson Mr G Wilde
Charity registered number	1163642
Registered office	25 Coney Hill Road West Wickham Kent BR4 9BU
Chief executive officer	Mr C Hill
Independent auditor	Goldwins Limited 75 Maygrove Road London NW6 2EG
Bankers	HSBC West Wickham Kent BR4 ONS

HOPE HEALTH ACTION

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2023

On behalf of the Trustees and our team around the world, I am delighted to share our 2023 Annual Accounts, which once more show the incredible impact Hope Health Action is having in Haiti, Uganda and South Sudan, providing life-saving care in some of the most vulnerable communities in the world.

Perhaps most notably, 2023 saw a seven-year dream come to fruition as we opened our first health and disability facility in Kajo Keji, South Sudan. This was an extraordinary step forward in our work and has already become a huge source of hope for a community devastated by war.

Alongside new beginnings in South Sudan, our work in Uganda has flourished and we were incredibly proud of Hope Health Action East Africa, as they were awarded the prestigious Ockenden International Prize for their services to the refugee community in northern Uganda. This award specifically recognised the extraordinary work being achieved by HHA's New Hope Rehabilitation Centre and our Livelihood and Agriculture work for persons with disabilities, supporting South Sudanese refugees across northern Uganda. This support is so critical during a period of incredible challenges, when many of the population we serve had their food rations significantly reduced or stopped all together, due to on-going global funding challenges.

Food insecurity has also plagued Haiti, with continued widespread instability caused by political turmoil and further gang violence, leading the country to the brink of a humanitarian catastrophe. Yet against this challenging backdrop, HHA's partner hospital in Haiti has continued to operate 24/7, 365 days a year, serving an estimated 35,000 patients through the year, bringing hope to a region that continues to struggle with the consequences of these tragic times nationally.

This was also a year where our teams across the world spent significant time reflecting and redefining our Vision, Mission and Values. In Jim Collins' best-selling book, Good To Great, he talks about how most organisations will have vision and values, yet very few spend time ensuring they are lived out within the organisation tangibly. I have been incredibly humbled visiting our projects this year and seeing first-hand how our values genuinely are at the heart of what we do, serving and transforming thousands of lives. Seeing HOPE shared, JUSTICE pursued, HUMILITY and LOVE provided and a tenacious PASSION and belief in DARING TO DREAM, which has once again seen us continue with established projects and pioneer new work.

Yet, it is not only our teams who fulfil these values. It is also you, our supporters, partners and donors. It is thanks to your love, hope and passion that we can achieve all we do. On behalf of the Trustees, our amazing team of staff and volunteers, and those we serve, we express our deepest thanks and appreciation for you all as we continue to 'dare to dream' in 2024.

Yours faithfully

Clive Horner



The Trustees present their annual report together with the audited financial statements of the Charity for the year ended 31 December 2023. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

HHA VISION, MISSION AND VALUES

a. VISION

Inspired by the call of Jesus – to love others as we wish to be loved – our vision is a world free from injustice, made up of inclusive, resilient communities that value the dignity and health of every person.

b. MISSION

Our mission is to empower local communities to provide fair and equal access to life-saving health and disability care for the world's most vulnerable, without discrimination.

c. VALUES

We share hope.
We pursue justice.
We work with humility and love.
We are passionate.
We dare to dream.

d. OUR APPROACH

We live in a world with stark health and disability inequalities, where the most marginalised are often left behind. We work passionately to provide sustainable, long-term solutions that restore hope, share love, and empower communities.

WE LOVE RADICALLY: As a Christian Charity, we strive to give everyone the love we believe they deserve. That means taking bold actions and stepping out in faith to reach the people who may otherwise be overlooked.

WE EMPOWER: Sustainable projects should be locally-led and should involve the people they are serving – which is why our in-country teams are almost entirely made up of locals, and include people with disabilities, refugees, and internally displaced people.

WE COLLABORATE: We foster partnerships with local and international organisations that have experience, expertise and connections, with the aim of facilitating knowledge-sharing and increasing the efficiency and effectiveness of our programmes.

WE BUILD CAPACITY: We invest in infrastructure and technology, provide training for our staff and beneficiaries, and work with our local teams to develop processes to improve efficiency – all with the aim of building long-term local capacity in the communities we work in.

WE ADVOCATE: We strongly believe that everyone has the right to a dignified, healthy, hopeful life, free from discrimination – and we pursue this vision by educating, improving understanding, and reducing stigma.

ACHIEVEMENTS AND PERFORMANCE

a. ACTIVITIES

As is so often the case, 2023 was another busy year, packed full of amazing achievements and progress. It would be impossible to capture the full breadth of all that we accomplished, but here are a few highlights from Haiti, Uganda and South Sudan:

HOPE HEALTH ACTION HAITI

Against a devastating backdrop of instability which has brought Haiti to the edge of a humanitarian catastrophe, our Haiti work continued to progress and provide life-saving support to thousands of patients, through our partner hospital, HCBH.

At the start of the year, a resurgence of cholera prompted HHA to respond to this deadly outbreak by helping to open a new Cholera Treatment Centre (CTC). We helped HCBH set up, equip and staff their new CTC which provided in-patient treatment to 1,116 patients in 2023.

Our efforts to help the region deal with the rise in cholera was accompanied by a significant scale up of our community health efforts, particularly supporting mothers and babies. Thanks to the incredible J&K Wonderland Foundation we were able to support four Community Health Agents and 20+ Traditional Birth Attendants, who between May-Dec 2023 achieved phenomenal results, including providing over 4,000 infant/child vaccinations, supported over 2,700 mothers and referred 236 high-risk pregnancies to health facilities. This has been an extraordinary achievement at a time when reaching the most vulnerable through community interventions is more critical than ever.

Alongside supporting thousands of women and children in the community, our partner hospital once again served an estimated 35,000 patients in 2023, including providing 1,483 deliveries and neonatal support to on average, over 100 babies each month.

The disability programmes we support also reached thousands of the most vulnerable community members. Our partner rehabilitation unit, kindly supported by The Swiss Paraplegic Foundation provided long-term rehabilitation for 65 stroke and spinal cord injury inpatients, over 850 outpatients, and rehabilitation training to 100 nursing students and physiotherapy technicians. In partnership with Free Wheelchair Mission (FWM) and Walkabout Foundation (WF), we also collectively distributed 1,216 wheelchairs across Haiti, working through 39 different partner organisations. Another incredible partner, Haiti Rehab Schweiz, also helped us renovate the disability toilets at HCBH and build an amazing new rehabilitation garden for wheelchair users at the centre. And thanks to the Tim Tebow Foundation, we also welcomed 81 children with disabilities to our second annual Night to Shine event, a wonderful gala that celebrates those with additional needs, including many of the children we continue to care for at our Maison de Benediction, our respite centre for children with disabilities.

Alongside the front line services, a huge effort focused on improving other areas of the hospital's infrastructure. This included continuing to upgrade HCBH's solar and battery electrical system, enabling it to cope through national fuel shortages. Thanks to Guernsey Overseas Aid & Development Commission, we completed a hospital-wide water project and procured a new oxygen generator that will be installed in 2024.

HOPE HEALTH ACTION EAST AFRICA

SOUTH SUDAN

Thanks to the UNHCR's Refugee Led Innovation Fund, HHA was able to see our first New Hope Health and Disability facility open in 2023. Inaugurated in September, HHA refurbished a derelict building, looted and damaged during the recent civil war, transforming it into a new centre of excellence. Alongside construction, HHA have equipped, staffed and managed this centre, thanks to support from The Favell Family Foundation and other valued donors.

The New Hope Kajo Keji Health and Rehabilitation Centre provides general outpatient care as well as maternal and infant healthcare services. It also acts as an outreach hub for our rehabilitation centre in the BidiBidi refugee settlement, which means that we regularly deliver mobile clinics there, serving PWD's with wheelchairs, physiotherapy and prosthetics & orthotics.

In the first few months of its opening in 2023, it was already clear to see how desperately this centre was needed in a region that used to have over 40 functional health facilities and now has less than 15. Whilst we had anticipated an average of 150 patients a week, we have been typically seeing up to 300, and between Sept-Dec 2023 provided 3,117 outpatient consultations, 61 antenatal consultations and provided health education to more than 3,400 individuals.

In addition to our own facility-based work in Kajo Keji, we provided CRADLE vital signs monitoring devices and training to 30 midwives from 12 health clinics in the region, helping improve maternal healthcare delivery and detection of high-risk pregnancies region-wide.

UGANDA

Thanks to an incredible foundation that prefers to remain anonymous, we saw the New Hope Rehabilitation Centre in Bidibidi Refugee Settlement, northern Uganda, go from strength to strength in 2023. The centre continues to offer some of the leading outpatient rehabilitation services in the country. Through the course of the year it provided 349 beneficiaries with prosthetics & orthotics (artificial limbs for amputees, many from the South Sudan war), physiotherapy and occupational therapy sessions for 926 patients, and provided 383 wheelchairs, many for individuals who'd never had a wheelchair before. Again, a huge thanks to FWM, WF and Through the Roof. The incredible HHA Community Based Rehabilitation team, many who are refugees themselves, supported an estimated 15,000 households with a disability. In 2023, we also launched a new nutrition education service at the New Hope Rehabilitation Centre, whereby our skilled nutrition team provides group training and one-to-one support and mentoring for mothers and families with disabilities around basic nutrition, optimal feeding practices and other key information. This includes cooking and kitchen gardening demonstrations to help impart practical, sustainable skills.

Alongside direct patient care, the foundation providing funding also enabled us to build a new staff accommodation block (to help house our growing local team), alongside a major new water project, providing clean running water for staff and patients at the health centre we are based at, and the procurement of a brand new and urgently needed Toyota Landcruiser, so we can access the most marginalised communities.

In a year when food rations were once again cut for many refugee families, our life-transforming Agriculture and Livelihood Project once again lifted hundreds of households out of acute poverty. This project supports the most vulnerable refugee families, many who have a disability, providing an acre of land to each household, alongside training, tools and seeds. In 2023, we continued to support the 1,100 households (more than 7,000 beneficiaries) we engaged in the livelihoods project in 2022. This year was all about ensuring longer term self-sustainability for the supported families, and we were encouraged to find that more than 35% of the beneficiaries were able to start their own businesses off the back of this project and the majority of the 1,100 households were now able to purchase livestock and grow more crops independently, without further aid. We were also able to extend this support to a further 120 families in the Mijale community in partnership with Sustain for Life.

Whilst our Agriculture project seeks to prevent families from facing severe food insecurity, HHA were also at the front line of treating those who have sadly already faced severe and acute malnutrition. Thanks to our incredible partner, Edesia Nutrition, and in collaboration with UNHCR Uganda, we were able to provide enough Plumpy'Nut (a therapeutic food that treats severe and acute malnutrition) to treat 1,710 infants & children under 5 in UNHCR's settlements across Uganda, filling critical supply chain gaps. We were also able to support more than 1,600 children with Acute Moderate Malnutrition with the Plumpy'Sup therapeutic food, specifically designed to serve children with moderate malnutrition and prevent further deterioration towards severe malnutrition.

Lastly, thanks to our wonderful ongoing collaboration with The Favell Family Foundation, we saw our partner school in northern Uganda, Amazing Grace, open its first school kitchen, alongside the development of wheelchair accessible toilets, ramps and railings, our first steps in helping the school to become fully inclusive of children with special needs. We also provided solar power for the classroom blocks, to provide a comfortable and conducive learning environment for the 400+ primary school-aged children registered at Amazing Grace School.

We would like to thank all our partners and donors for their continued incredible support in helping HHA achieve so much again this year. Alongside those mentioned throughout the above narrative, these include Baillie Gifford, Brian Mercer Trust, Collier Charitable Trust, Eleanor Rathbone Charitable Trust, Gay & Keith Talbot Trust, Global Giving, Khoo Commerce Limited, Konbit Sante, L&L Residential Limited, Peter Stebbings Memorial Charity, Simon Fraser University, Souter Charitable Trust, SwissLimbs, The Chalk Cliff Trust, and others that wish to remain anonymous, including those who kindly remembered HHA in their wills.

b. INVESTMENT POLICY AND PERFORMANCE

The Charity does not hold any investments beyond cash deposits held at UK clearing banks.

PLANS FOR FUTURE PERIODS

The below captures a few areas of our 2024 strategy for the coming year:

HAITI

The future for Haiti as a nation remains uncertain and with escalating instability in Haiti's capital city, Port-au-Prince, 2024 will most likely present more major health challenges across the country, particularly for the most vulnerable.

2024 will also see changes to how HHA works in Haiti. We are transitioning from working primarily through partner hospital, HCBH, and starting a new chapter in our Haiti mission. Our key projects will move to a new 'HHA Haiti Hub' where we are confident they will flourish. Our new 'hub' will house our respite care centre for children with disabilities, alongside our rehabilitation activities and national wheelchair distribution centre. It will also become the centre of our future maternal and infant health work, where our longstanding collaborations with local partners are as strong as ever.

In 2023, we had the opportunity to partner with Swiss Ability (a group well known to us from our East Africa work), as we started to dream together of replicating our prosthetic and orthotic (P&O) workshop success in East Africa, by strengthening our Haiti rehabilitation work with a new P&O workshop in northern Haiti. 2024 will see this project design developed, alongside further work on other longer-term infrastructure needs to aid our mission, like an adult Maison de Benediction and an improved neonatal unit in the region.

EAST AFRICA

With our new South Sudan health and disability facility still in its infancy, much of our 2024 efforts will be focused around strengthening this new centre, particularly noting how many more patients we are seeing compared to early expectations. Immediate infrastructure needs like ensuring the centre has access to regular clean water and electricity will be at the forefront of our initial efforts, whilst longer-term infrastructure developments are considered. However, with funding only secured until part way through 2024, full attention will be focused on fundraising to ensure we can continue serving this desperate population.

In 2023, we were delighted to receive a multi-year funding commitment from our ongoing foundation partner to continue New Hope Rehabilitation Centre and our Agriculture and Livelihood projects. This will once again be the core part of our work in Uganda, two projects still relatively young in their history, but that require a lot of time and attention in the background to ensure they operate with excellence. In 2024, we will be considering opening new hubs connected to this main centre, which will act as outreach posts, to provide additional presence in more rural, hard to reach areas.

We are also looking forward to further collaboration with Edesia Nutrition and UNHCR, as we continue to tackle the high rates of severe and acute malnutrition together across Uganda's refugee settlements. And, we look forward to seeing Amazing Grace School in northern Uganda start enrolling children with special needs as it becomes an example to the region on what special needs education looks like.

As always, sustaining our current operations and pioneering new work is only possible thanks to our wonderful donors and supporters. We look forward to working with our valued partners again in 2024, as well as leveraging this invaluable support to reach out to potential new donors and partners to further stabilise and enrich our work.

FINANCIAL REVIEW

a. GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. RESERVES POLICY

It is the aim and policy of the Charity to maintain reserves up to the amount deemed adequate to meet its charitable objectives for the foreseeable future.

The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the Charity's continuing obligations on a regular basis at their board meetings.

c. PRINCIPAL FUNDING

Principal funders for the period were: Haiti Rehab Schweiz, J&K Wonderland Foundation, The Favell Family Foundation, The Swiss Paraplegic Foundation, and one private foundation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

Hope Health Action is a charitable incorporated organisation limited by guarantee, with a registered Charity number 1163642, and was set up by a Trust deed on 18/9/2015.

The principal objectives of the charitable incorporated organisation are as follows:

1) To provide lifesaving health and disability care to the world's most vulnerable in Haiti, Uganda, South Sudan and other nations the board of Trustees deem appropriate. HHA's work specifically focuses on the following key areas: Maternal Health, Child and Infant Health, Community Health, Disability Care and Emergency Response, in particular by:

a) Providing hospital and facility based services to help improve the health of people residing in our target regions.

b) Providing community based services to help improve the health of people residing in our target regions. This includes advancing health education services and implementing community based rehabilitation services.

c) Providing respite care for children with disabilities in our target regions.

d) Providing specific rehabilitation services for persons with disabilities in our target regions.

2) To relieve suffering among victims of natural or other kinds of disaster or humanitarian emergencies by providing urgent financial, medical and practical support and on-the-ground assistance and training to victims of disasters in Haiti, Uganda, South Sudan or other countries as the Trustees may decide.

3) Operating advocacy programmes to raise awareness in the UK and internationally, on global issues connected with HHA's key health and disability objectives, and the United Nations Sustainable Development Goals.

b. ORGANISATIONAL STRUCTURE AND DECISION-MAKING POLICIES

At regular Trustees meetings, the Trustees agree on the board strategy and areas of activity for the Charity. The day to day administration of the Charity is delegated to the Operations team under the supervision of the CEO.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New Trustees will be given a copy of the current Governing Document and the last published accounts. All new Trustees are subject to enhanced Disclosure and Barring Service checks, and are instructed in Child Protection Issues. Trustees are advised of the dangers and risks associated with any proposed visit to the Charity's project sites in Haiti, Uganda and South Sudan. The Trustees agree to abide by the guidance issued by the Charities Commission on public benefit. All Trustees keep themselves conversant with all matters necessary for them to perform their duties effectively. Specific training will be provided where the appointee is not already sufficiently experienced. Such training should cover as a minimum: - governance and management; equal opportunities; a thorough introduction to the history and current activities of the Charity; sufficient explanation of the Charity's financial accounts and reporting procedures to enable them to exercise effective fiscal oversight; explanation of all the Charity's policies including those relating to trustee expenses and reimbursement. If a new Trustee is to take on any specific duties, training needs in relation to these will also be assessed. It is acknowledged that Trustees have a wide range of other commitments and every effort will be made to make training accessible to individuals by arranging it to be conducted at times convenient to them. The Chief Executive Officer will be responsible for ensuring that the induction process is arranged and completed.

d. PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The levels of pay for all staff are set solely by the Board of Trustees. No Trustees received remuneration from the Charity.

e. RELATED PARTY RELATIONSHIPS

Hope Health Action is an independent UK Charity. Its principal partners include: Edesia Nutrition, Haiti Rehab Schweiz, HCBH, HHA East Africa, HHA USA Inc, The Swiss Paraplegic Foundation, Walkabout Foundation, and one private foundation.

f. FINANCIAL RISK MANAGEMENT

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

g. VOLUNTEERS

The charitable incorporated organisation is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising, in particular those who work overseas.

TRUSTEES' LIABILITY

Each Trustee of the Charity undertakes to contribute to the assets of the Charity in the event of il being wound up while they are a member, or within one year after they cease to be a Trustee, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a Trustee.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The Trustees 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).

The law applicable to charities in England & 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 income and expenditure of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time 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 trust deed. They 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.

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.

STATEMENT AS TO DISCLOSURE TO OUR AUDITORS

In so far as the Trustees are aware:

- There is no relevant audit information of which the Charity's auditors are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The Trustees have appointed Goldwins Limited as their auditors. Goldwins Limited have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

This report was approved and authorised for issue by the Trustees on 9 May 2024 and signed on their behalf by:



Mr C Horner
Chairman

OPINION

We have audited the financial statements of Hope Health Action (the 'Charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related 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 Charity's affairs as at 31 December 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

RESPONSIBILITIES OF THE TRUSTEES

As explained more fully in the Trustees' responsibilities statement, 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

CAPABILITY OF THE AUDIT IN DETECTING IRREGULARITIES

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the Charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the Charity operate in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the Charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

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

USE OF OUR REPORT

This report is made solely to the Charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's Trustees 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 Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Goldwins

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Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

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

HOPE HEALTH ACTION

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Restricted funds 2023 £	Unrestricted designated funds 2023 £	Unrestricted general funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:						
Donations	**3**	1,343,900	37,396	276,469	1,657,765	*1,581,902*
Other trading activities	**4**	2,785	-	5,986	8,771	*33,499*
Investments	**5**	-	-	2,465	2,465	*257*
Total income		**1,346,685**	**37,396**	**284,920**	**1,669,001**	*1,615,658*
Expenditure on:						
Raising funds		-	-	23,190	23,190	*32,362*
Charitable activities		1,281,607	37,396	235,231	1,554,234	*1,651,926*
Total expenditure	**6**	**1,281,607**	**37,396**	**258,421**	**1,577,424**	*1,684,288*
Net income / (expenditure)	**7**	**65,078**	**-**	**26,499**	**91,577**	*(68,630)*
Transfers between funds		(111,115)	121,174	(10,059)	-	-
Net movement in funds		**(46,037)**	**121,174**	**16,440**	**91,577**	*(68,630)*
Reconciliation of funds:	**13**					
Total funds brought forward		256,156	-	14,092	270,248	*338,878*
Total funds carried forward		**210,119**	**121,174**	**30,532**	**361,825**	*270,248*

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Detailed comparatives for the statement of financial activities are provided in note 2 to the financial statements.

HOPE HEALTH ACTION

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	2023 £	2023 £	*2022 £*	*2022 £*
Fixed assets:					
Tangible fixed assets	**10**	259		*517*	
			259		*517*
Current assets:					
Debtors	**11**	110,604		*74,102*	
Cash at bank and in hand	**16**	511,997		*274,578*	
		622,601		*348,680*	
Liabilities:					
Creditors: amounts falling due within one year	**12**	(261,035)		*(78,949)*	
Net current assets			**361,566**		*269,731*
Total net assets			**361,825**		*270,248*
Funds:	**13**				
Restricted funds			210,119		*256,156*
Unrestricted funds:					
General funds		30,532		*14,092*	
Designated funds		121,174		-	
Total unrestricted funds			151,706		*14,092*
Total funds			**361,825**		*270,248*

The financial statements were approved and authorised for issue by the trustees on 9 May 2024 and signed on their behalf by:

Mr C Horner
Chairman

The attached notes form part of these financial statements.

HOPE HEALTH ACTION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2023 £	*2022 £*	*2022 £*
Net cash provided by / (used in) operating activities	**15**		234,954		*(17,920)*
Cash flows from investing activities:					
Interest from investments		2,465		*257*	
Cash provided by investing activities			2,465		*257*
Change in cash and cash equivalents in the year			237,419		*(17,663)*
Cash and cash equivalents at the beginning of the year			274,578		*292,241*
Cash and cash equivalents at the end of the year	**16**		**511,997**		*274,578*

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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - Charities SORP (FRS 102) and the Charities Act 2011.

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 or note.

b) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

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

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

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

e) 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.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. 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.

1 Accounting policies (continued)

g) 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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other headings.

All expenditure is inclusive of VAT.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and governance costs which support the charity's charitable activities. These costs have been allocated to charitable activities.

i) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office Equipment	- 25% Straight line

j) 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.

k) 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.

l) Creditors and provisions

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.

m) Financial instruments

The charity 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 measured at amortized cost using the effective interest method.

2 Detailed comparatives for the statement of financial activities

	Restricted funds 2022 £	*Unrestricted designated funds 2022 £*	*Unrestricted general funds 2022 £*	*Total funds 2022 £*
Income from:				
Donations	*1,200,339*	*-*	*381,563*	*1,581,902*
Other trading activities	*4,011*	*-*	*29,488*	*33,499*
Investments	*-*	*-*	*257*	*257*
Total income	*1,204,350*	*-*	*411,308*	*1,615,658*
Expenditure on:				
Raising funds	*-*	*-*	*32,362*	*32,362*
Charitable activities	*1,320,136*	*25,833*	*305,957*	*1,651,926*
Total expenditure	*1,320,136*	*25,833*	*338,319*	*1,684,288*
Net income / (expenditure)	*(115,786)*	*(25,833)*	*72,989*	*(68,630)*
Transfers between funds	*62,680*	*10,205*	*(72,885)*	*-*
Net movement in funds	*(53,106)*	*(15,628)*	*104*	*(68,630)*
Total funds brought forward	*309,262*	*15,628*	*13,988*	*338,878*
Total funds carried forward	*256,156*	*-*	*14,092*	*270,248*

3 Income from donations

	Restricted funds 2023 £	Designated funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Donations	37,997	8,105	151,752	**197,854**	*242,846*
Gifts in kind	213,474	-	-	**213,474**	*209,400*
Grants	1,092,429	29,291	79,607	**1,201,327**	*1,102,790*
Gift aid income	**-**	**-**	45,110	**45,110**	*26,866*
	1,343,900	**37,396**	**276,469**	**1,657,765**	*1,581,902*

4 Income from other trading activities

	Restricted funds 2023 £	Designated funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Fundraising	2,785	-	5,986	**8,771**	*33,499*
	2,785	**-**	**5,986**	**8,771**	*33,499*

5 Income from investments

	Restricted funds 2023 £	Designated funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Bank Interest	-	-	2,465	**2,465**	*257*
	-	**-**	**2,465**	**2,465**	*257*

6 Analysis of expenditure current year

	Raising funds	Charitable activities	Support costs	Governance costs	Total 2023	Total 2022
	£	£	£	£	£	£
Staff costs	-	-	182,975	-	**182,975**	136,174
Bank charges	-	-	2,456	-	**2,456**	1,747
IT and software costs	-	-	4,264	-	**4,264**	1,738
Direct costs	-	1,258,372	-	-	**1,258,372**	1,451,267
Fundraising	23,190	-	-	-	**23,190**	32,362
Insurance	-	-	7,212	-	**7,212**	6,635
Postage and stationery	-	-	24	-	**24**	740
Depreciation	-	-	258	-	**258**	258
Audit fees	-	-	-	7,000	**7,000**	8,520
Telephone	-	-	2,005	-	**2,005**	961
Staff welfare and recruitment	-	-	1,464	-	**1,464**	1,186
Sundry expenses	-	-	439	-	**439**	35
Rent	-	-	2,160	-	**2,160**	2,160
Trustees' meeting costs	-	-	795	-	**795**	-
Staff training	-	-	322	-	**322**	8,355
Office and storage expenses	-	-	3,593	-	**3,593**	-
Subcontracted staff	-	-	75,142	-	**75,142**	38,690
Travel expenses	-	-	4,920	-	**4,920**	31,119
Foreign exchange (gains)/losses	-	-	833	-	**833**	(37,659)
	23,190	**1,258,372**	**288,862**	**7,000**	**1,577,424**	1,684,288
Support costs	-	288,862	(288,862)	-	**-**	
Governance costs	-	7,000	-	(7,000)	**-**	
Total expenditure 2023	**23,190**	**1,554,234**	**-**	**-**	**1,577,424**	
Total expenditure 2022	32,362	1,651,926	-	-		1,684,288

Of the total expenditure, £295,817 was unrestricted (2022: £364,152) and £1,281,607 was restricted (2022: £1,320,136).

6 Analysis of expenditure continued

prior year

	Raising funds	*Charitable activities*	*Support costs*	*Governance costs*	*Total 2022*
	£	*£*	*£*	*£*	*£*
Staff costs	*-*	*-*	*136,174*	*-*	*136,174*
Bank charges	*-*	*-*	*1,747*	*-*	*1,747*
IT and software costs	*-*	*-*	*1,738*	*-*	*1,738*
Direct costs	*-*	*1,451,267*	*-*	*-*	*1,451,267*
Fundraising	*32,362*	*-*	*-*	*-*	*32,362*
Insurance	*-*	*-*	*6,635*	*-*	*6,635*
Postage and stationery	*-*	*-*	*740*	*-*	*740*
Depreciation	*-*	*-*	*258*	*-*	*258*
Audit fees	*-*	*-*	*-*	*8,520*	*8,520*
Telephone	*-*	*-*	*961*	*-*	*961*
Staff welfare and recruitment	*-*	*-*	*1,186*	*-*	*1,186*
Sundry expense	*-*	*-*	*35*	*-*	*35*
Rent	*-*		*2,160*	*-*	*2,160*
Staff training	*-*	*-*	*8,355*	*-*	*8,355*
Subcontracted staff	*-*	*-*	*38,690*	*-*	*38,690*
Travel expenses	*-*	*-*	31,119	*-*	*31,119*
Foreign exchange gains	*-*	*-*	*(37,659)*	*-*	*(37,659)*
	32,362	*1,451,267*	*192,139*	*8,520*	*1,684,288*
Support costs	*-*	*192,139*	*(192,139)*	*-*	*-*
Governance costs	*-*	*8,520*	*-*	*(8,520)*	*-*
Total expenditure 2022	*32,362*	*1,651,926*	*-*	*-*	*1,684,288*

7 Net income / (expenditure) for the year

This is stated after charging:	**2023**	*2022*
	£	*£*
Depreciation	258	*258*
Auditor's remuneration:		
Audit fees	5,833	*7,100*

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023	*2022*
	£	*£*
Salaries and wages	167,233	*126,001*
Social security costs	12,114	*7,269*
Employer's contribution to defined contribution pension schemes	3,628	*2,904*
	182,975	*136,174*

None of the employees received employee benefits (excluding employer's national insurance and pension costs) for the reporting period amounting to over £60,000 (2022: none).

The total employee benefits of key management personnel including employer's pension contributions and national insurance were £48,610 (2022: £37,297).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Staff numbers
The average number of employees (head count based on number of staff employed) during the year was 5 (2022: 5).

9 Taxation

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

10 Tangible fixed assets

	Office Equipment	Total
	£	£
Cost		
At the start of the year	2,368	2,368
Additions in year	-	-
Disposals in year	-	-
At the end of the year	2,368	2,368
Amortisation		
At the start of the year	1,851	1,851
Charge for the year	258	258
At the end of the year	2,109	2,109
Net book value		
At the end of the year	**259**	**259**
At the start of the year	*517*	*517*

All of the above assets are used for charitable purposes.

11 Debtors

	2023	*2022*
	£	*£*
Trade debtors	34,267	*29,817*
Other debtors	15,546	*3,595*
Prepayments	25,065	*35,190*
Accrued income	35,726	*5,500*
	110,604	*74,102*

12 Creditors: amounts falling due within one year

	2023	*2022*
	£	*£*
Trade creditors	64	*4,474*
Other taxation and social security	6,797	*3,409*
Other creditors	947	*768*
Accruals	16,593	*14,441*
Deferred income	236,634	*55,857*
	261,035	*78,949*

Deferred income

	2023	*2022*
	£	*£*
Balance at the beginning of the year	55,857	-
Amount released to income in the year	(55,857)	-
Amount deferred in the year	236,634	*55,857*
Balance at the end of the year	**236,634**	*55,857*

13 Movements in funds

	At the start of the year £	Income and gains £	Expenditure and losses £	Transfers £	At the end of the year £
Unrestricted funds:					
Designated funds:					
Noah Memorial Fund	-	-	-	121,174	121,174
East Africa Support	-	37,396	(37,396)	-	-
	-	37,396	(37,396)	121,174	121,174
General funds	14,092	284,920	(258,421)	(10,059)	30,532
Total unrestricted funds	**14,092**	**322,316**	**(295,817)**	**111,115**	**151,706**
Restricted Funds:					
East Africa:					
Uganda:					
Amazing Grace School	16,631	55,243	(52,965)	-	18,909
Baptist Convention	-	11,256	(8,191)	-	3,065
New Hope Rehabilitation Centre	62,889	307,216	(339,947)	8,856	39,014
Nutrition, Agriculture and Livelihood	18,054	216,397	(200,635)	-	33,816
Plumpy'Nut	-	140,373	(138,043)	(2,330)	-
Rehabilitation	150	-	-	(150)	-
Wheelchair Project	-	42,931	(34,225)	(8,706)	-
South Sudan:					
Clinic and Cradle	-	101,340	(79,140)	2,478	24,678
General	-	37,154	(27,462)	(148)	9,544
	97,724	911,910	(880,608)	-	129,026
Haiti:					
Chaplaincy	-	1,611	(926)	(685)	-
Cholera Project	-	14,966	(12,962)	(2,004)	-
Community Health	-	20,651	(14,173)	-	6,478
General	-	42,529	(59,291)	16,762	-
HHA Chapel	4,014	-	-	(4,014)	-
Maternity and Neo-natal	-	23,271	(15,142)	733	8,862
MdB	-	15,879	(15,879)	-	-
NIC Development	733	-	-	(733)	-
Noah Memorial Fund	121,100	20,913	(6)	(121,174)	20,833
Oxygen Generation Project	-	49,500	(42,678)	4,000	10,822
Rehabilitation	32,286	153,349	(134,103)	(17,434)	34,098
Solar Project	-	28,158	(28,158)	-	-
Water Project	-	1,735	(8,087)	6,352	-
Wheelchair Project	299	62,213	(69,594)	7,082	-
	158,432	434,775	(400,999)	(111,115)	81,093
Total restricted funds	**256,156**	**1,346,685**	**(1,281,607)**	**(111,115)**	**210,119**
Total funds	**270,248**	**1,669,001**	**(1,577,424)**	**-**	**361,825**

13 Movements in funds

Transfers between funds:

In March 2019, Carwyn Hill, the charity's co-founder and CEO, and his wife Reninca, tragically and unexpectedly lost their son Noah, aged just three months old. As a result of the incredible generosity towards Carwyn and Reninca, a new fund was established called Noah's Memorial Fund ('the Fund'). This was to support the charity's ongoing work, primarily to its maternity, neonatal and paediatric healthcare projects, but also with the flexibility to support other aspects of HHAs work as deemed appropriate by Carwyn, Reninca and the trustees.

Whilst donations to the Fund in prior years could be used for various projects, as outlined above, in 2023, a significant one-off sum of £20,833 was donated to the Fund, with the express request that it contribute to the building of a new neonatal unit in Haiti. Therefore, the trustees have separated the Fund into a designated fund, to support HHA's ongoing maternal, neonatal and paediatric projects, and a restricted fund, directed specifically to the building of a neonatal unit in Haiti.

13 Movements in funds

Movements in funds for the prior year

	At the start of the year £	*Income and gains* £	*Expenditure and losses* £	*Transfers* £	*At the end of the year* £
Unrestricted funds:					
Designated funds					
Fundraising	*15,628*	*-*	*(25,833)*	*10,205*	*-*
General funds	*13,988*	*411,308*	*(338,319)*	*(72,885)*	*14,092*
Total unrestricted funds	*29,616*	*411,308*	*(364,152)*	*(62,680)*	*14,092*
Restricted Funds:					
East Africa:					
Uganda:					
Amazing Grace School	*64,947*	*12,550*	*(60,866)*	*-*	*16,631*
New Hope Rehabilitation Centre	*116,510*	*138,670*	*(192,291)*	*-*	*62,889*
Nutrition, Agriculture and Livelihood	*-*	*611,720*	*(593,666)*	*-*	*18,054*
Other	*-*	*-*	*(16,392)*	*16,392*	*-*
Rehabilitation	*150*	*-*	*-*	*-*	*150*
Wheelchair Project	*-*	*78,894*	*(78,894)*	*-*	*-*
South Sudan:					
Clinic and Cradle	*-*	*-*	*(792)*	*792*	*-*
General	*-*	*18,930*	*(30,657)*	*11,727*	*-*
	181,607	*860,764*	*(973,558)*	*28,911*	*97,724*
Haiti:					
Chaplaincy	*-*	*225*	*(1,190)*	*965*	*-*
HHA Chapel	*4,014*	*-*	*-*	*-*	*4,014*
Maternity and Neo-natal	*-*	*12,127*	*(23,785)*	*11,658*	*-*
MdB	*-*	*4,177*	*(13,094)*	*8,917*	*-*
NIC Development	*-*	*733*	*-*	*-*	*733*
Noah Memorial Fund	*119,499*	*3,094*	*(1,493)*	*-*	*121,100*
Rehabilitation	*-*	*158,807*	*(126,521)*	*-*	*32,286*
Solar Project	*4,142*	*12,976*	*(28,520)*	*11,402*	*-*
Water Project	*-*	*6,028*	*(6,855)*	*827*	*-*
Wheelchair Project	*-*	*145,419*	*(145,120)*	*-*	*299*
	127,655	*343,586*	*(346,578)*	*33,769*	*158,432*
Total restricted funds	*309,262*	*1,204,350*	*(1,320,136)*	*62,680*	*256,156*
Total funds	*338,878*	*1,615,658*	*(1,684,288)*	*-*	*270,248*

14 Analysis of net assets between funds

	Restricted funds	Designated Funds	Unrestricted funds	Total funds
	£	£	£	£
Fixed assets	-	-	259	**259**
Net current assets	210,119	-	151,447	**361,566**
Net assets at the end of the year	**210,119**	**-**	**151,706**	**361,825**

Analysis of net assets between funds (prior year)

	Restricted funds	*Designated Funds*	*Unrestricted funds*	*Total funds*
	£	*£*	*£*	*£*
Fixed assets	*-*	*-*	*517*	*517*
Net current assets	*256,156*	*-*	*13,575*	*269,731*
Net assets at the end of the year	*256,156*	*-*	*14,092*	*270,248*

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

	2023	*2022*
	£	*£*
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	**91,577**	*(68,630)*
Depreciation	258	*258*
Interest from investments	(2,465)	*(257)*
(Increase)/ decrease in debtors	(36,502)	*(14,820)*
Increase/ (decrease) in creditors	182,086	*65,529*
Net cash provided by / (used in) operating activities	**234,954**	*(17,920)*

16 Analysis of cash and cash equivalents

	At the start of the year	Cash flows	At the end of the year
	£	£	£
Cash at bank and in hand	274,578	237,419	**511,997**
Total cash and cash equivalents	**274,578**	**237,419**	**511,997**

Analysis of cash and cash equivalents (prior year)

	At the start of the year	*Cash flows*	*At the end of the year*
	£	*£*	*£*
Cash at bank and in hand	*292,241*	*(17,663)*	*274,578*
Total cash and cash equivalents	*292,241*	*(17,663)*	*274,578*

17 Legal status of the charity

Hope Health Action is a charitable incorporated organisation registered with the Charity Commission of England and Wales. Each member is liable to contribute a sum not exceeding £10 in the event of the charity being wound up.

18 Related party transactions

There are no related party transactions to disclose for the year (2022: none).

HOPE HEALTH ACTION

England & Wales - Charity number 1163642

Accounts

Registered number: 1163642
Charity number:

HOPE HEALTH ACTION

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

HOPE HEALTH ACTION
(A company limited by guarantee)

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HOPE HEALTH ACTION

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Mr C Horner, Chairman Mr A Ike, Treasurer (resigned 13 January 2022) Mr S Kephart, Treasurer (appointed 1 April 2022) Ms H V Bennett, Secretary Dr C Battersby Ms I Cumming-Bruce (appointed 11 January 2022) Ms S Hill (resigned 6 February 2023) Dr M Joseph Mr J E Persson Mr G Wilde
Company registered number	1163642
Registered office	25 Coney Hill Road West Wickham Kent BR4 9BU
Chief executive officer	Mr C Hill
Independent auditors	Bayar Hughes & Co Limited Chartered Certified Accountants 4 Green Lane Business Park 238 Green Lane New Eltham London SE9 3TL
Bankers	HSBC West Wickham Kent BR4 0NS

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

The chairman presents his statement for the year.

As always, we would like to start by expressing our deep, heartfelt thanks for the continued generosity and support of those who enable this life-saving work to continue. 2022 proved to be a challenging year for the UK Charity Sector and indeed HHA, as the UK economy and cost of living crisis had a significant impact on fundraising efforts. Many independent groups predicted this current crisis could have a more detrimental impact on the charity sector than COVID-19 itself. With such a difficult backdrop, we are truly grateful for those who have stood with us and helped us endure this storm.

Despite these realities, HHA was blessed to achieve significant income growth in 2022, thanks to grants from several incredible foundations, as well as the continued support of individuals and organisations. In particular, we were proud to receive two substantial grants towards two amazing projects in East Africa. Firstly, the incredible ongoing work of our New Hope Rehabilitation Centre, one of the leading outpatient rehabilitation centres in northern Uganda, which has gained a national reputation for excellence, providing prosthetics, orthotics, wheelchairs and other life-transforming services for persons with disabilities. Growing from this, and in response to the devastating food insecurity facing many of our beneficiaries in the refugee settlements of Uganda, we were humbled by the generous support of one anonymous foundation, which enabled us to start a major new agriculture, nutrition and livelihood project for 1,100 of the most vulnerable households struggling to meet their basic nutritional needs. This was perhaps one of our most ambitious projects to date, but as you will read in this report, transformed and saved the lives of countless people.

Sadly, food insecurity and acute hunger has not only been an issue facing our East Africa team. Growing instability in Haiti, particularly in the capital city, Port-au-Prince, has left the country on the brink of a 'humanitarian catastrophe'. As we write, nearly half of the population face acute hunger with the health sector facing ongoing critical challenges that place the lives of many at risk. Fortunately, our target area has remained more peaceful and our partner hospital has continued its life-saving work 24/7 throughout the whole year. With over 300 Haitian staff treating over 35,000 patients a year, our teams have worked around the clock to keep all services open. This has been a major achievement when the instability of Haiti has brought many health facilities to their knees. Not only has our partner hospital survived, but it has also thrived, with 2022 seeing the hospital blessed with increased solar capacity, a major new water system and much more.

Even in the hardest times, HHA continues to operate effectively and efficiently, transforming the lives of thousands of people every month. It never ceases to amaze me how much our small but dedicated team achieve and I'd like to extend my thanks to all of our staff for their tireless dedication and passion.

We hope these annual accounts bring to life the amazing work being achieved by our teams and supporters and that you will continue to be inspired to join us on this incredible journey.

With many thanks,



Chairman: C Horner
Date: 30th October 2023

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the audited financial statements of the Charity for the period from 1 January 2022 to 31 December 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Volunteers

The charitable incorporated organisation is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising, and in particular those who work overseas.

Achievements and Performance

a. Review of activities

Despite the challenging backdrop of a cost of living crisis in the UK, HHA's team achieved an incredible amount in 2022, transforming and saving the lives of thousands of people.

EAST AFRICA:

Uganda still faces one of the largest refugee crises in the world, and in 2022 was host to over 1.4m refugees, with families still being forced to flee their homes in both South Sudan and DRC due to ongoing fighting and instability. As with any crisis, those with disabilities are often left behind and amongst the most vulnerable, which is why we passionately devoted our energy to supporting their needs in 2022, particularly in northern Uganda, across two refugee settlements (Bidibidi and Palorinya Refugee Settlements).

At the heart of our response was HHA's New Hope Rehabilitation Centre (NHRC) in Bidibidi, which we opened in 2021. It was amazing to see this centre fully operational throughout 2022, gaining a regional and national reputation for excellence. Since opening, it has provided 417 wheelchairs and 75 tricycles, many to individuals who have never previously had such an assistive device. NHRC has also supported 241 beneficiaries with prosthetics and orthotics. Many of our international visitors find it hard to believe an amputee can walk into our centre, in the middle of a remote refugee settlement, and within 48 hours walk out with a brand new, uniquely built and fitted artificial limb. Supporting these services, the physiotherapy team have cared for over 860 patients, our committed Community Based Rehabilitation team have conducted thousands of household visits for health education and referrals, and our new Mobile Health Unit, which arrived in 2022, has initiated our first mobile health clinics, reaching the remotest areas of the region, including in Kajo Keji, South Sudan. We would especially like to thank our partners SwissLimbs, Walkabout Foundation, Free Wheelchair Mission and the

Achievements and Performance (continued)

incredible anonymous foundation who support this work and allow lives to be changed every day.

The HHA East Africa team also undertook one of our most ambitious projects to date, providing emergency food aid, agriculture and livelihood materials and training to 1,100 vulnerable households (most of which included a person with a disability). This was in response to the critical food insecurity facing many of the families NHRC was supporting, with food rations lasting less than 15 days each month and the region facing the worst drought in 40 years.

Through this project, families were given an acre of land each, provided with tools, seeds and other materials needed for farming, alongside agriculture and livelihood training and three months of emergency food aid. Before our engagement, just 21% of the families could have two or more meals a day. Following the project, this increased to 98%, with a similar proportion reporting an improvement in their household health. One beneficiary stated, 'Before this project started many children in my area were malnourished, and they used to eat once in a day and at times sleep hungry without food. They had no other means of generating household income for themselves. I used to be thin and less energetic but now I'm strong and able to do farm work by myself to produce adequate food for consumption and sales.' The project helped 7,150 beneficiaries in total and achieved incredible results, lifting many families out of extreme poverty.

In addition to the above two major projects, HHA continued our incredible partnership with Edesia, providing Plumpy'Nut (a therapeutic food to treat severe and acute malnutrition) across UNHCR's (the UN Refugee Agency) Refugee Settlements in Uganda. Over 6,500 lives have been saved since this partnership started and we are deeply thankful for the privilege of working with Edesia. Thanks to The Favell Family Foundation, progress at HHA's partner school, Amazing Grace, also continued. This school cares for many refugee children and continues to be a source of hope and light to the wonderful community of Mijale in northern Uganda. Furthermore, in partnership with King's College London, HHA trained 66 health workers in the use of the CRADLE device (an award-winning blood pressure/heart rate device that can detect high-risk pregnancies) and distributed 57 devices for health teams supporting expectant mothers in the Oruchinga refugee settlement.

HAITI:

Following on from the political instability of 2021, 2022 sadly remained a desperate time for Haiti as increased insecurity around the capital city left the country in turmoil. This had a huge impact on health facilities, with several national fuel shortages forcing many clinics and hospitals to reduce services or even close temporarily, or, in some cases, permanently. Almost half of the child population are facing acute hunger with rising levels of poverty across the country. Added to this, 2022 also saw the re-emergence of cholera, which had caused widespread devastation following its outbreak in 2010, claiming countless lives. In response to the latest outbreak, HHA were swift to initiate a response, with efforts ramped up to open a new Cholera Treatment Centre at our partner hospital, Hospital Convention Baptiste d'Haiti (HCBH), which opened in the first quarter of 2023.

We are incredibly grateful to our Haitian staff and partners who have continued to work under such difficult circumstances, ensuring HCBH could remain open 24/7 for 365 days of the year. This was a remarkable achievement, with many staff risking their own lives as they navigated violent roadblocks to and from work. Thanks to their efforts, our Medical Director reported that over 35,000 patients had been cared for through the hospital's range of departments, including a maternity, paediatric and neonatal unit, an A&E department, internal medicine, general and orthopaedic surgical department and our rehabilitation centre. We were delighted to support these efforts through a grant at the start of 2022, which enabled us to provide major upgrades to the hospital's laboratory department, improving the accuracy and speed of tests, as well as the range of tests available to staff and patients. This had been an urgent need for many years, and we are truly thankful to all those who enabled this to finally happen.

In the face of the widespread instability reducing access to fuel, impacting our capacity to run hospital generators and other vital equipment, HHA invested significantly in the hospital's electrical and solar system. This included

Achievements and Performance (continued)

providing vital upgrades to the system to ensure we could keep all services open throughout the year – and HCBH was one of the few facilities in northern Haiti who were able to do this. This ensured we could keep life-saving incubators for premature babies operating and carry out critical surgeries like emergency C-sections. HCBH's maternity and neonatal units continue to offer some of the leading services in northern Haiti, caring for thousands of women and infants every year. In addition to upgrading the hospital's solar system, thanks to Guernsey Overseas Aid, we also implemented a major new water and sanitation project at HCBH, ensuring each department could have reliable access to clean water 24/7, a basic foundation for good care.

Alongside our healthcare work, HHA's reputation as a national provider for disability services continued to grow. Since opening our joint national wheelchair distribution centre with Walkabout Foundation, over 1,200 wheelchairs have been distributed and fitted through 32 national partners, in seven of Haiti's 10 departments; a phenomenal achievement when many distributors face insecurity on the roads. In addition, our collaboration with The Swiss Paraplegic Foundation and Haiti Rehab Schwiez continued, through our mutual support of one of Haiti's leading rehabilitation units, specifically for persons facing full or partial paralysis through spinal cord injuries. We also continued to support children with disabilities, providing education and care, and fostering inclusion. Highlights included the refurbishment of the sensory garden at Maison de Benediction (our respite home for children with disabilities), alongside taking part in Night to Shine, funded by the Tim Tebow Foundation, a wonderful gala, hosted at HCBH, celebrating children with disabilities.

We would like to thank all our partners and donors for their incredible support in helping to achieve all of this and so much more in Haiti and East Africa in 2022. Alongside those mentioned throughout the above narrative, these include Allan & Nesta Ferguson Charitable Trust, Brian Mercer Trust, CB & HH Taylor 1984 Trust, Collier Charitable Trust, Euromonitor International, Khoo Commerce Limited, King's College London, Konbit Sante, Orac UK Limited, Randal Charitable Foundation, St Mark's Overseas Aid Trust, Simon Fraser University, Souter Charitable Trust, The Upper Room, Veta Bailey Charitable Trust, and others that wish to remain anonymous.

b. Fundraising activities and income generation

Fundraising events were organised for the purpose of raising unrestricted funds. We ensured all relevant regulations and fundraising standards were complied with prior to and during events. No complaints were received by the charity about our fundraising events or activities.

Unknown individuals or organisations were not approached for our fundraising events. This is to ensure that vulnerable people or members of the public were protected from:

- unreasonable intrusion on a persons privacy;
- unreasonable persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity;
- placing undue pressure on a person to give money or other property.

c. Investment policy and performance

The Charity does not hold any investments beyond cash deposits held at UK clearing banks.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the aim and policy of the Charity to maintain reserves up to the amount deemed adequate to meet its charitable objectives for the foreseeable future.

The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the Charity's continuing obligations on a regular basis at their board meetings.

c. Principal funding

Principal funders for the period were: Haiti Rehab Schweiz, SwissLimbs, The Swiss Paraplegic Foundation, and one private foundation.

Structure, governance and management

a. Constitution

Hope Health Action as a charitable incorporated organisation is registered as a charitable company limited by guarantee, with a registered charity number 1163642, and was set up by a Trust deed on 18/9/2015.

The principal objectives of the charitable incorporated organisation are as follows:
1) To provide lifesaving health and disability care to the world's most vulnerable in Haiti, Uganda, South Sudan and other nations the board of trustees deem appropriate. HHA's work specifically focuses on the following key areas: Maternal Health, Child and Infant Health, Community Health, Disability Care and Emergency Response, in particular by:

a) Providing hospital and facility based services to help improve the health of people residing in our target regions
b) Providing community based services to help improve the health of people residing in our target regions. This includes advancing health education services and implementing community based rehabilitation services.
c) Providing respite care for children with disabilities in our target regions.
d) Providing specific rehabilitation services for persons with disabilities in our target regions.

2) To relieve suffering among victims of natural or other kinds of disaster or humanitarian emergencies by providing urgent financial, medical and practical support and on-the-ground assistance and training to victims of disasters in Haiti, Uganda, South Sudan or other countries as the Trustees may decide.

3) Operating advocacy programmes to raise awareness in the UK and internationally, on global issues connected with HHA's key health and disability objectives, and the United Nations Sustainable Development Goals.

b. Organisational structure and decision-making policies

At regular Trustees meetings the trustees agree the board strategy and areas of activity for the Charity. The day to day administration of the Charity is delegated to the Operations team under the supervision of the CEO.

c. Policies adopted for the induction and training of Trustees

New Trustees will be given a copy of the current Governing Document and the last published accounts. All new Trustees are subject to enhanced Disclosure and Barring Service checks, and are instructed in Child Protection Issues. Trustees are advised of the dangers and risks associated with any proposed visit to the charity's project sites in Haiti, Uganda and South Sudan. The Trustees agree to abide by the guidance issued by the Charities Commission on public benefit. All Trustees keep themselves conversant with all matters necessary for them to perform their duties effectively. Specific training will be provided where the appointee is not already sufficiently experienced. Such training should cover as a minimum: - governance and management; equal opportunities; a thorough introduction to the history and current activities of the Charity; sufficient explanation of the Charity's financial accounts and reporting procedures to enable them to exercise effective fiscal oversight; explanation of all the Charity's policies including those relating to trustee expenses and reimbursement. If a new Trustee is to take on any specific duties, training needs in relation to these will also be assessed. It is acknowledged that Trustees have a wide range of other commitments and every effort will be made to make training accessible to individuals by arranging it to beconducted at times convenient to them. The Chief Executive Officer will be responsible for ensuring that the induction process is arranged and completed.

Structure, governance and management (continued)

d. Pay policy for key management personnel

The levels of pay for all staff are set solely by the Board of Trustees. No Trustees received remuneration from the Charity.

e. Related party relationships

Hope Health Action is an independent UK charity. Its principal partners include: Edesia, Haiti Rehab Schweiz, HHA East Africa, Hospital Convention Baptiste d'Haiti, SwissLimbs, The Swiss Paraplegic Foundation, Walkabout Foundation and one private foundation.

f. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Despite the current economic climate in the UK causing a major concern for the charity sector, HHA can look optimistically into 2023 and 2024 as we plan to build upon the momentum of our 2022 activities.

Following significant growth in 2022, particularly amongst our East Africa work, focused attention will be required in the future to ensure we are able to sustain new operations that have been started in the region, perhaps most notably our new Agriculture, Nutrition and Livelihood Project in northern Uganda. Our efforts in 2022 were part of a pilot project which have proved incredibly successful, and we hope to build on this success in 2023 so we can continue supporting these vulnerable families, with growing concerns around significant food insecurity for many.

In addition, we are hopeful that in 2023 we may be able to re-launch our work in South Sudan following the devastating war experienced in the region where we first started our East Africa projects, during 2016. At that time there were over 40 health facilities in our target area. Now, almost half no longer exist. In a country where a girl has more chance of dying in childbirth than completing secondary school, we are passionate about responding to these devastating health inequalities and building upon the success of our mobile clinics in South Sudan during 2022.

In Haiti, efforts to sustain core operational funding to our partner hospital HCBH will remain a central focus. During a time of such instability in Haiti, the costs of materials and uncertainty around supplies makes this a challenging landscape for hospitals to operate in. We are also aware that Cholera related interventions will need to scale up as we plan to open a new Cholera Treatment Centre for the region. Alongside building upon our successful solar and electrical efforts of 2022, we plan further upgrades in the near future to aid stability and financial sustainability for the hospital.

Whilst the day-to-day fire-fighting and short-term emergency activities can often absorb so much time and energy in the contexts we work in, we remain committed to not losing sight of some of our longer-term goals. The need to provide a new neonatal care unit for HCBH is still a major priority and will once again be a central part of our on-going fundraising strategy.

Aside from these specific project areas, following the encouraging growth HHA witnessed in 2022 through our grants income, we will also be strengthening our organisational structure within the UK, building the capacity of our team, ensuring we can continue managing large scale projects with the excellence and impact that we have witnessed throughout HHA's history.

As always, if you would like to join us in our future hopes and are interested in finding out more information, please do not hesitate to contact us.

Funds held as custodian

The Charity does not hold funds as custodian trustee on behalf of others.

Trustees' liability

Each Trustee of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while they are a member, or within one year after they cease to be a Trustee, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a Trustee.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

The Trustees (who are also the 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 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

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

- so far as that Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware, and
- the Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditors

The auditors, Bayar Hughes & Co Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 30 October 2023 and signed on their behalf by:



Mr C Horner
Chairman

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION

Opinion

We have audited the financial statements of Hope Health Action (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION (CONTINUED)

Other Information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 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 Auditors' 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:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Bayar Chakarto (Senior Statutory Auditor)
For and on behalf of
Bayar Hughes & Co Limited
Chartered Certified Accountants
4 Green Lane Business Park
238 Green Lane, London
SE9 3TL

30 October 2023

Bayar Hughes & Co Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

HOPE HEALTH ACTION
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Designated funds 2022 £	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:						
Donations and legacies	3	-	*1,200,339*	*381,563*	*1,581,902*	*755,856*
Other trading activities	4	-	*4,011*	*29,488*	*33,499*	*10,109*
Investments	5	-	-	*257*	*257*	*13*
Total income		-	*1,204,350*	*411,308*	*1,615,658*	*765,978*
Expenditure on:						
Raising funds	6	-	-	*32,362*	*32,362*	*19,684*
Charitable activities		*25,833*	*1,320,136*	*305,957*	*1,651,926*	*782,952*
Total expenditure		*25,833*	*1,320,136*	*338,319*	*1,684,288*	*802,636*
Net (expenditure)/income		*(25,833)*	*(115,786)*	*72,989*	*(68,630)*	*(36,658)*
Transfers between funds	13	*10,205*	*62,680*	*(72,885)*	-	-
Net movement in funds		*(15,628)*	*(53,106)*	*104*	*(68,630)*	*(36,658)*
Reconciliation of funds:						
Total funds brought forward		*15,628*	*309,262*	*13,988*	*338,878*	*375,536*
Net movement in funds		*(15,628)*	*(53,106)*	*104*	*(68,630)*	*(36,658)*
Total funds carried forward		-	*256,156*	*14,092*	*270,248*	*338,878*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 30 form part of these financial statements.

HOPE HEALTH ACTION
(A company limited by guarantee)
REGISTERED NUMBER: 1163642

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	10		*517*		*775*
			517		*775*
Current assets					
Debtors	11	*74,102*		*59,282*	
Cash at bank and in hand		*274,578*		*292,241*	
		348,680		*351,523*	
Creditors: amounts falling due within one year	12	*(78,949)*		*(13,420)*	
Net current assets			*269,731*		*338,103*
Total assets less current liabilities			*270,248*		*338,878*
Net assets			*270,248*		*338,878*
Total net assets			*270,248*		*338,878*
Charity funds					
Designated funds	13		-		*15,628*
Restricted funds	13		*256,156*		*309,262*
Unrestricted funds	13		*14,092*		*13,988*
Total funds			*270,248*		*338,878*

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

The financial statements were approved and authorised for issue by the Trustees on 30 October 2023 and signed on their behalf by:



Mr C Horner
Chairman

The notes on pages 18 to 30 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	*(17,920)*	*(43,163)*
Cash flows from investing activities		
Interest from investments	*257*	*13*
Purchase of tangible fixed assets	-	*(1,033)*
Net cash provided by/(used in) investing activities	*257*	*(1,020)*
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	*(17,663)*	*(44,183)*
Cash and cash equivalents at the beginning of the year	*292,241*	*336,424*
Cash and cash equivalents at the end of the year	*274,578*	*292,241*

The notes on pages 18 to 30 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General Information

Hope Health Action (HHA) is a charitable incorporated organisation registered with the Charity Commision of England and Wales. The members of the company are the Trustees named on page 1. In the event of the charitable incorporated organisation being wound up, the liability in respect of the guarantee is limited to £10 per member of the charitable incorporated organisation.

HHA has been working in Haiti for over 15 years, supporting one of the leading hospitals in the north of the country. We've been working alongside local Haitian staff and leaders to support their vision, expand their medical training, access new technologies and essential equipment, grow their hospital facility and ensure their community has access to critical and comprehensive health and disability care. Alongside our continued passion and focus for Haiti, HHA began working in South Sudan and Uganda in 2017 following the Civil War in South Sudan and ensuing refugee crisis in Uganda. HHA's work in East Africa focuses on healthcare both disability and maternal, including among other projects, providing rehabilitative care and mobility devices in the refugee settlements and community-based rehabilitation team, and an emergency response to the humanitarian crisis through nutrition and education projects. We are committed to the current emergency and assisstting UNHCR and local Government in their relief efforts for the South Sudanese refugees and the long-term development of peace and quality healthcare.

HHA's mission is to build long-term partnerships with local communities and health systems to facilitate sustainable, innovative and life-saving health and disability care for the most vulnerable. We seek to bring hope, health and action to the world's poorest and believe every person has the right to quality health-care without discrimination.

2. Accounting policies

2.1 Basis of preparation of financial statements

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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hope Health Action 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.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

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

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

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.5 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 institution with whom the funds are deposited.

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to attribute the cost of the tangible fixed assets less their residual value over the estimated useful life.

Depreciation is provided on the following basis:

Motor vehicles	-	25% reducing balance
Office equipment	-	25% straight line

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and 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.

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity 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 measured at amortised cost using the effective interest method.

2.12 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

3. Income from donations and legacies

	Designated funds 2022 £	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Donations	-	*238,435*	*240,677*	***479,112***	*368,756*
Grants	-	*961,904*	*140,886*	***1,102,790***	*379,398*
Tax recoverable	-	-	-	-	*7,702*
Total 2022	-	*1,200,339*	*381,563*	***1,581,902***	*755,856*
Total 2021	*65,395*	*349,670*	*340,791*	*755,856*	

4. Income from other trading activities

Income from fundraising events

	Designated funds 2022 £	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Fundraising	-	*4,011*	*29,488*	***33,499***	*10,109*
Total 2021	*7,688*	-	*2,421*	*10,109*	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Bank interest receivable	*257*	***257***	*13*
Total 2021	*13*	*13*	

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Fundraising	*32,362*	***32,362***	*19,684*
Total 2021	*19,684*	*19,684*	

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	*Total funds 2021 £*
Direct costs	*1,472,271*	*179,655*	***1,651,926***	*782,952*
Total 2021	*578,912*	*204,040*	*782,952*	

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	*Total funds 2021 £*
Staff costs	*153,860*	***153,860***	*152,206*
Depreciation	*258*	***258***	*258*
Office rents	*2,160*	***2,160***	*2,160*
Travelling expenses	*31,119*	***31,119***	*28,288*
Insurances	*6,635*	***6,635***	*7,998*
Postage and stationery	*740*	***740***	*2,331*
IT and software costs	*1,738*	***1,738***	*1,049*
Telephone	*961*	***961***	*736*
Staff training	*8,355*	***8,355***	*270*
Staff welfare and recruitment	*1,186*	***1,186***	*755*
Sundry expenses	*35*	***35***	*308*
Bank charges	*1,747*	***1,747***	*1,480*
Exchange gain	*(37,659)*	***(37,659)***	*(999)*
Governance costs	*8,520*	***8,520***	*7,200*
	179,655	***179,655***	*204,040*
Total 2021	*204,040*	*204,040*	

8. Auditors' remuneration

	2022 £	*2021 £*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	***8,520***	*7,200*

9. Staff costs

	2022 £	2021 £
Wages, salaries, pensions and national insurance	*153,860*	*152,206*
	153,860	*152,206*

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Staff	*6*	*6*

No employee received remuneration amounting to more than £60,000 in either year.

10. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 January 2022	*2,368*
At 31 December 2022	*2,368*
Depreciation	
At 1 January 2022	*1,593*
Charge for the year	*258*
At 31 December 2022	*1,851*
Net book value	
At 31 December 2022	*517*
At 31 December 2021	*775*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

11. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	29,817	25,080
Other debtors	3,595	9,521
Prepayments and accrued income	35,190	-
Tax recoverable from gift aid	5,500	24,681
	74,102	59,282

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,474	1,452
Other taxation and social security	3,409	1,727
Other creditors	768	1,140
Accruals and deferred income	70,298	9,101
	78,949	13,420

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2022 £
Unrestricted funds					
General Funds	*13,988*	*411,308*	*(338,319)*	*(72,885)*	*14,092*
Designated funds					
Fundraising	*15,628*	-	*(25,833)*	*10,205*	-
Restricted funds					
CRADLE Projects	-	-	*(792)*	*792*	-
East Africa Other	-	-	*(16,392)*	*16,392*	-
Walkabout Foundation	-	*224,313*	*(224,014)*	-	*299*
NIC Development	-	*733*	-	-	*733*
New Hope Rehabilitation Centre	*116,510*	*138,670*	*(192,291)*	-	*62,889*
HHA Chapel	*4,014*	-	-	-	*4,014*
Amazing Grace School	*64,947*	*12,550*	*(60,866)*	-	*16,631*
Guernsey Overseas Aid Water Project	-	*6,028*	*(6,855)*	*827*	-
Haiti Chaplaincy	-	*225*	*(1,190)*	*965*	-
Nutrition, Agriculture and Livelihood	-	*611,720*	*(593,666)*	-	*18,054*
Maternity	-	*12,127*	*(23,785)*	*11,658*	-
MDB	-	*4,177*	*(13,094)*	*8,917*	-
Noah Memorial Fund	*119,499*	*3,094*	*(1,493)*	-	*121,100*
Rehabilitation - Haiti	-	*158,807*	*(126,521)*	-	*32,286*
Rehabitation - Uganda	*150*	-	-	-	*150*
Solar Projects	*4,142*	*12,976*	*(28,520)*	*11,402*	-
East Afica - General	-	*18,930*	*(30,657)*	*11,727*	-
	309,262	*1,204,350*	*(1,320,136)*	*62,680*	*256,156*
Total of funds	*338,878*	*1,615,658*	*(1,684,288)*	-	*270,248*

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2021 £
Unrestricted funds					
General Funds	2,884	343,225	(369,016)	36,895	13,988
Designated funds					
East Africa - General	-	10,761	(297)	(10,464)	-
Fundraising	-	62,322	(16,694)	(30,000)	15,628
	-	73,083	(16,991)	(40,464)	15,628
Restricted funds					
Community Health	-	-	(601)	601	-
Agriculture	-	-	(741)	741	-
CRADLE Projects	-	-	(2,655)	2,655	-
HAPPEE	-	4,387	-	(4,387)	-
Covid 19 Response	30,090	250	(30,340)	-	-
New Hope Rehabilitation Centre	177,725	123,926	(165,381)	(19,760)	116,510
HHA Chapel	3,800	3,500	(3,286)	-	4,014
Amazing Grace School	-	64,947	-	-	64,947
Guernsey Overseas Aid Water Project	-	-	(5,331)	5,331	-
Haiti Chaplaincy	-	-	(1,903)	1,903	-
HIV Aids	-	5,000	(206)	(4,794)	-
Maternity	-	19,929	(37,862)	17,933	-
MDB	-	10,440	(13,463)	3,023	-
Noah Memorial Fund	118,395	10,621	(9,517)	-	119,499
Rehabilitation - Haiti	-	100,486	(106,843)	6,357	-
Rehabitation - Uganda	-	150	-	-	150
Solar Projects	42,642	-	(38,500)	-	4,142
East Africa - Refugee response	-	6,034	-	(6,034)	-
	372,652	349,670	(416,629)	3,569	309,262

13. Statement of funds (continued)

Total of funds	*375,536*	*765,978*	*(802,636)*	-	*338,878*

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	*517*	-	*517*
Current assets	*317,691*	*30,989*	*348,680*
Creditors due within one year	*(62,052)*	*(16,897)*	*(78,949)*
Total	*256,156*	*14,092*	*270,248*

Analysis of net assets between funds - prior year

	Designated funds 2021 £	*Restricted funds 2021 £*	*Unrestricted funds 2021 £*	*Total funds 2021 £*
Tangible fixed assets	-	*775*	-	*775*
Current assets	*15,628*	*308,487*	*27,408*	*351,523*
Creditors due within one year	-	-	*(13,420)*	*(13,420)*
Total	*15,628*	*309,262*	*13,988*	*338,878*

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net expenditure for the year (as per Statement of Financial Activities)	*(68,630)*	*(36,658)*
Adjustments for:		
Depreciation charges	*258*	*258*
Interest from investments	*(257)*	*(13)*
Increase in debtors	*(14,820)*	*(7,188)*
Increase in creditors	*65,529*	*438*
Net cash used in operating activities	*(17,920)*	*(43,163)*

16. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	*274,578*	*292,241*
Total cash and cash equivalents	*274,578*	*292,241*

17. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	*292,241*	*(17,663)*	*274,578*
	292,241	*(17,663)*	*274,578*

18. Related party transactions

There were no material related party transactions during the year to 31/12/2022 (2021:£Nil)

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2022.

HOPE HEALTH ACTION

England & Wales - Charity number 1163642

Accounts

Registered number:
Charity number: 1163642

HOPE HEALTH ACTION

(Charitable Incorporated Organisation)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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HOPE HEALTH ACTION

(Charitable Incorporated Organisation)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Mr C Horner, Chair Mr A Ike, Treasurer Mr G Wilde Dr C Battersby Ms S Hill Mr S Selvaraj (resigned 29 October 2021) Dr M Joseph Mr J E Persson Ms H V Bennett Ms I Cumming-Bruce (appointed 11 January 2022)
Charity registered number	1163642
Registered office	25 Coney Hill Road West Wickham Kent BR4 9BU
Chief executive officer	Mr C Hill
Independent auditors	Bayar Hughes & Co Limited Chartered Certified Accountants 4 Green Lane Business Park 238 Green Lane New Eltham London SE9 3TL
Bankers	HSBC West Wickham Kent BR4 0NS

CHAIRMANS STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

The chairman presents his statement for the year.

On behalf of everyone at Hope Health Action, I would like to start by once again expressing our deep thanks for the amazing, continued support of our faithful donors. It is hard to imagine that 2021 could have presented HHA with more challenges than 2020, and yet somehow it did. Despite this, through the incredible sacrifices, passion and dedication of our staff, volunteers and supporters, HHA has once again achieved some incredible outcomes this year.

COVID19 continued to cause major challenges for the charity sector in 2021, with one report stating that 91% of charities had been negatively impacted by the pandemic in this financial year. Huge reductions in income due to cancelled fundraising events and massive job losses across the sector presented significant risks. Yet, despite this, through your amazing fundraising efforts HHA successfully managed to navigate things as well as we could have hoped.

Aside from the impact of COVID19 in the UK, rising food insecurity in the refugee settlements remained a growing challenge, and in Haiti, our WHO certified COVID19 centre faced a higher peak of inpatient cases than we'd received in 2020 (treating 118 inpatients since it started).

Tragically in Haiti, COVID19 was just one of many major challenges faced in 2021, in a year of almost unimaginable pain; certainly, one of the hardest we'd faced since the devastating 2010 earthquake. On 7th July 2021, the shocking assassination of Haiti's President led to a year of increased instability across the nation, which culminated in a major national fuel crisis forcing many health facilities to reduce services or even temporarily close. Alongside the political climate, a devastating 7.2 magnitude earthquake in South-West Haiti sadly took the lives of over 2,000 people, injuring thousands more and leaving millions in need of basic aid. Closer to our hospital in northern Haiti, the explosion of an oil tanker in the heart of the city where we work killed over 60 people in December, ending a year of great trauma.

It is hard to imagine how a single nation could face so much in a year. As our team in Haiti battled on, working heroically night and day, we reflected on the fact that it is no accident HHA have the word HOPE as the first word we use to define ourselves. We have always been proud of what the local staff at our partner hospital (HCBH) achieve, but there have been a number of specific moments over the years where the hospital's presence has felt especially important. Whether in opening one of Haiti's first spinal cord injury units after the 2010 earthquake, responding to the cholera epidemic or opening the COVID19 ward last year. In all these moments, the darkness and sense of loss has at times felt indescribably large. Yet, through the courage, faith and hard work of our team, amidst these moments of seeming hopelessness, hope has always prevailed, and some truly beautiful outcomes have emerged.

2021 seems to have been another of those moments in our history when our presence in Haiti was of particular importance. Despite everything, HCBH was one of the few hospitals in northern Haiti that managed to remain fully open throughout the year, caring for over 30,000 patients. Alongside that, as you will read in the following pages, HHA made some huge strides forward in our other work, not least, partnering with Walkabout Foundation to open a major new Wheelchair Distribution Centre in northern Haiti that will provide a minimum of 900 wheelchairs across the country every year.

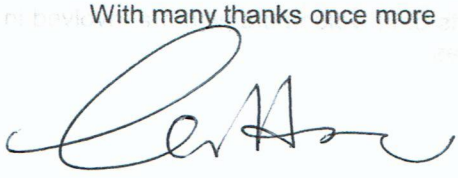
CHAIRMANS STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

As we sought to bring hope to Haiti, our growing efforts to bring hope to East Africa also grew, culminating in one long-term dream becoming a reality – the opening of New Hope Rehabilitation Centre in Bidibidi Refugee Settlement. This facility, now recognised as one of the largest and leading outpatient rehabilitation facilities in Uganda, provides prosthetic, orthotic, physiotherapy and wheelchair provision for South Sudanese refugees and local Ugandan host communities. The local team chose the name 'New Hope' as they knew this centre would transform lives and unleash new life in individuals that had previously felt totally hopeless due to their disability. We would like to especially thank our partners, SwissLimbs, for their collaboration in this work and one incredible foundation who made the dream possible. A very special thanks to our amazing East Africa team who live and work in difficult conditions within the refugee settlement but remain full of energy and compassion for the work. In the coming years, this pioneering new centre will provide care for thousands of individuals, a model we hope to replicate in years to come.

As we reflect on our 2021 East Africa efforts, we would also like to pay tribute to one of our founding East Africa Board members, James Lomude who unexpectedly and tragically passed away at the start of the year. Alongside being a wonderful husband and father, James was a core part of our work, one of the pioneers of our East Africa vision. A man of great passion, integrity and commitment. He is missed dearly, but the fruits of his labour continue to be seen everyday throughout our operations in Uganda and South Sudan.

Despite the challenges and tragedies we have faced in 2021, through your immeasurable support, life-saving and life-transforming hope has been delivered to thousands of people. For that we are deeply grateful. As we enter 2022, please continue walking alongside us as we seek to bring life-saving health and disability care to some of the world's most vulnerable. As we always say, much has been achieved but there is much more to be done!

With many thanks once more



Chairman: C Horner
Date: 20 September 2022

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the audited financial statements of the Organization for the 1 January 2021 to 31 December 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Volunteers

The charitable incorporated organisation is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising, and in particular those who work overseas.

Achievements and Performance

Achievements and Performance (continued)

a. Review of activities

As you will have read in the opening report by HHAs Chair of Trustees, HHA faced significant challenges in 2021. Yet, despite the impact in Haiti of escalating political instability, a devastating earthquake and a national fuel crisis that crippled much of Haiti's health care system, a huge amount was achieved!

'My chair is my life'. This was the quote of one wheelchair beneficiary who received a new wheelchair thanks to HHAs partnership with Walkabout Foundation in the opening of our new HHA Walkabout Wheelchair Distribution Centre. This has been a long-term dream for HHA in Haiti for many years, after continuous national shortages of wheelchairs denying people with disabilities the independence and dignity they deserve. The new centre will distribute a minimum of 900 wheelchairs a year to partners across Haiti! We'd especially like to thank Free Wheelchair Mission and Konbit Sante for their additional support with this project – we couldn't have done it without them!

This was a major addition to our rehabilitation work in Haiti, alongside our continued involvement helping to manage the inpatient Rehabilitation Unit (treating over 1,000 patients a year) at our partner hospital for persons with Spinal Cord Injuries and Strokes, with amazing partners - Swiss Paraplegic Foundation and Haiti Rehab Schweiz. In 2021, after a successful summer fundraising appeal, we were also delighted to get Maison de Benediction (MdB - our respite centre for children with disabilities) back up and running full time! We sadly had to reduce its service hours by 50% due to COVID19. Seeing the staff and kids back full time was certainly a highlight of the year. If that wasn't exciting enough, we also managed to refurbish the MdB physiotherapy area and launch a new transport system to collect and drop off some of the most vulnerable children who were struggling to access public transport due to cost, accessibility and negative stigma against persons with disability.

Alongside our rehabilitation activities in Haiti, we also helped secure several containers of life-saving medical aid for our partner hospital, including (but not limited to) new radiology equipment, life-saving oxygen concentrators, neonatal equipment for premature babies, and thanks to one donor, a new Power Cube to help our efforts in getting our partner hospital (HCBH) off-grid. A huge thanks to the Haiti Health Network, Konbit Sante, Offgrid Energy, The Dalton Foundation and others who helped make this possible. With new equipment always comes new training needs and we were delighted to welcome onto our HHA Haiti team, three incredible long-term volunteers who have worked tirelessly alongside our Haitian staff building capacity and empowering local talent. Whether it be carrying out adult or baby CPAP training for our maternity and neonatal teams, working with the hospital's HR, finance and management team, providing physiotherapy training or helping to launch the hospital's COVID19 vaccination efforts, countless hours of training have been provided. Alongside this the HHA team have made some major advancements in supporting improved infrastructure at the hospital, not least supporting its solar system and, thanks to Living Water, starting a major new clean water project for the whole hospital with funding from Guernsey Overseas Aid Commission. We also started to fulfil a long-term dream to provide urgently needed upgrades to HCBHs laboratory that provides over 50,000 tests a year. Thanks to The Randall Charitable Foundation we were able to procure some incredible new automated laboratory equipment that will significantly improve the accuracy and speed of laboratory tests which will have a huge impact on patient care and outcomes. We will be completing this project in 2022!

Through these various efforts, our partner hospital, HCBH, is now supporting over 30,000 patients a year, providing life-saving services through its maternity (1,400+ deliveries a year), neonatal (600+ babies cared for a year), emergency (5,000+ patients care for a year), surgical, rehabilitation and community activities. It was also one of the few hospitals in northern Haiti able to remain fully open for the whole of 2021. Outside of the hospital walls, we've also continued to respond to other needs in the community, not least helping our partners, The Baptist Convention of Haiti, deliver 1,300 hygiene kits and food aid to individuals devastated by the 2021 earthquake.

With our disability work growing in Haiti, we saw a year of similar transformation in Uganda, that culminated in

Achievements and Performance (continued)

the opening of New Hope Rehabilitation Centre, BidiBidi. Built in the heart of one of the world's largest refugee settlements, hosting over 240,000 South Sudanese refugees, this centre will transform the lives of thousands of individuals every year. Specialising in prosthetics, orthotics, physiotherapy and wheelchair distributions, the centre already has a reputation of being a leading outpatient centre for the whole of Uganda. This was a major accomplishment with partners SwissLimbs, as we collectively designed and built the centre, shipped state of the art equipment to Uganda and recruited an amazing new local team of Ugandan and South Sudanese staff to manage the centre. A huge thank you to the donor who made this dream a reality! We would also like to thank Through The Roof, Walkabout Foundation and UNHCR for their generous support in helping us import hundreds of wheelchairs in 2021 for the refugee community.

Alongside the opening of New Hope Rehabilitation Centre, we also saw Amazing Grace Primary School advance with new buildings thanks to the Favell Family. This will provide invaluable support for hundreds of refugee children displaced by the South Sudan war. It was wonderful to see the school reopen following COVID19, as Uganda had some of the strictest restrictions around education globally. The school has since seen 500+ children return which is amazing news!

As highlighted in our Chair of Trustees opening statement, COVID19 continued to increase food insecurity in the refugee settlements of Uganda. With reductions of up to 30% on monthly food rations and restrictions prohibiting small commerce activities, many families struggled with growing food insecurity in 2021. HHA responded providing emergency food aid to the most vulnerable (mainly those with disabilities) and receiving a grant to assist 120 of the most vulnerable families with the tools, seeds and training to start their own self-sustaining agriculture activities. Alongside this nutritional support, our ongoing partnership with Edesia, and thanks to a grant from the Brian Mercer Trust, enabled us to provide life-saving support to children with severe and acute malnutrition, through the provision of Plumpy'nut (a therapeutic food to treat malnutrition). This effort reached many of UNHCR's refugee settlements in Uganda, predominantly supporting South Sudanese and DRC refugees, and filled critical supply chain gaps that were previously a major challenge in the emergency effort. In some of these same settlements, we also continued our CRADLE work, a life-saving maternal health intervention that helps to equip and train health teams with the capacity to identify high risk pregnancies early on. We've now delivered over 1,000 CRADLE devices across Uganda Refugee Settlements.

Despite many challenges in 2021, these are just a few highlights from the year. In addition to all those grant making organisations mentioned above, we are incredibly grateful for The Carmela and Ronnie Pignatelli Foundation, CB & HH Taylor 1984 Trust, The Collier Charitable Trust, The Peter Stebbings Memorial Charity, Persula Foundation, Sembrador Charitable Trust and The Souter Charitable Trust for supporting our work. We also want to thank all our staff, volunteers and supporters around the world who make this work possible. Of course, the above just gives a glimpse at our 2021 impact. The full extent of what our supporters and team have made possible, is impossible to capture.

b. Fundraising activities and income generation

Fundraising events were organised for the purpose of raising unrestricted funds. We ensured all relevant regulations and fundraising standards were complied with prior to and during events. No complaints were received by the charity about our fundraising events or activities

Unknown individuals or organisations were not approached for our fundraising events. This is to ensure that vulnerable people or members of the public were protected from:

- unreasonable intrusion on a persons privacy;
- unreasonable persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity;
- placing undue pressure on a person to give money or other property.

Achievements and Performance (continued)

c. Investment policy and performance

The trust does not hold any investments beyond cash deposits held at UK clearing banks.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the aim and policy of the charity to maintain reserves up to the amount deemed adequate to meet its charitable objectives for the foreseeable future.
The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a regular basis at their board meetings.

c. Principal funding

Principal funders for the period were: Swiss Paraplegic Foundation, Randal Charitable Foundation, SwissLimbs, Haiti Rehab Schweiz and one private foundation.

Structure, governance and management

a. Constitution

Hope Health Action as a charitable incorporated organisation is registered as a charitable company limited by guarantee, with a registered charity number 1163642, and was set up by a Trust deed on 18/9/2015 .

The principal object of the charitable incorporated organisation are as follows:
1) To provide lifesaving health and disability care to the world's most vulnerable in Haiti, South Sudan and other nations the board of trustees deem appropriate. HHA's work specifically focuses on the following key areas: Maternal Health, Child and Infant Health, Community Health, Disability Care and Emergency Response, in particular by:

a) Providing hospital and facility based services to help improve the health of people residing in our target regions
b) Providing community based services to help improve the health of people residing in our target regions. This includes advancing health education services and implementing community based rehabilitation services.
c) Providing respite care for children with disabilities in our target regions.
d) Providing specific rehabilitation services for persons with disabilities in our target regions.

2) To relieve suffering among victims of natural or other kinds of disaster or humanitarian emergencies by providing urgent financial, medical and practical support and on-the-ground assistance and training to victims of disasters in Haiti, South Sudan or other countries as the trustees may decide.

3) Operating advocacy programmes to raise awareness in the UK and internationally, on global issues connected with HHA's key health and disability objectives, and the United Nations Sustainable Development Goals.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

At regular trustees meetings the trustees agree the board strategy and areas of activity for the trust. The day to day administration of the trust is delegated to the Operations team under the supervision of the CEO.

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

New trustees will be given a copy of the current Governing Document and the last published accounts. All new trustees are subject to enhanced Disclosure and Barring Service checks, and are instructed in Child Protection Issues. Trustees are advised of the dangers and risks associated with any proposed visit to the charity's project sites in Haiti, Uganda and South Sudan. The trustees agree to abide by the guidance issued by the Charities Commission on public benefit. All trustees keep themselves conversant with all matters necessary for them to perform their duties effectively. Specific training will be provided where the appointee is not already sufficiently experienced. Such training should cover as a minimum: - governance and management; equal opportunities; a thorough introduction to the history and current activities of the charity; sufficient explanation of the charity's financial accounts and reporting procedures to enable them to exercise effective fiscal oversight; explanation of all the charity's policies including those relating to trustee expenses and reimbursement. If a new trustee is to take on any specific duties, training needs in relation to these will also be assessed. It is acknowledged that trustees have a wide range of other commitments and every effort will be made to make training accessible to individuals by arranging it to beconducted at times convenient to them. The Chief Executive Officer will be responsible for ensuring that the induction process is arranged and completed.

e. Pay policy for key management personnel

The levels of pay for all staff are set solely by the board of trustees. No trustees received remuneration from the trust.

f. Related party relationships

Hope Health Action is an independent UK charity. It has a Letter of Agreement with Haitian Baptist Convention which is the principal partner of the charity in Haiti. Other related partners include Konbit Sante, The Swiss Paraplegic Foundation, Walkabout Foundation, Through The Roof, Edesia, SwissLimbs, Haiti Rehab Schweiz, Kings College London,The Upperroom and Simon Fraser University.

g. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

As highlighted in our 2020 Annual Report, we know that COVID19 has made an unimaginable impact on the world's poorest. The World Bank reported that the pandemic will lead to an estimated 97 million more people living in poverty by 2021, a figure that 'represents a historically unprecedented increase in global poverty.' Against this backdrop, HHA remains committed to our mission to provide life-saving health and disability care for the world's most vulnerable. We will continue to work tirelessly in 2022 to support some of the most vulnerable communities who'll be directly impacted by the realities of COVID19.

Following a devastating year of political instability and natural disasters in Haiti, we know 2022 will be another challenging year for the Haitian population. Helping to support the operational running of a major 100+ bed health facility, supporting 300+ staff and serving over 30,000 patients a year is no easy task, even during periods of greater stability. Our HHA Haiti team will continue to work closely with our partner hospital, HCBH, to help them navigate Haiti's currently uncertain future. We remain committed to our on-going efforts to support training initiatives, infrastructure developments, financial assistance and gift-in-kind medical support, specifically focused around disability care, maternal and infant health.

Perhaps most notably, in 2022 we will be looking to complete the hospital's new clean water project and make greater strides in taking the hospital off-grid. With growing fuel crisis issues and our heart to reduce harmful carbon emissions, HHA is passionate about building the hospital's off-grid solar and battery system further. We will also be working on the development of the new Neonatal Care Unit at our partner hospital, HCBH, that will be a major advancement in neonatal care for the region. We hope to reach our fundraising target in 2022 ready to break ground in 2023. We are also in the early stages of developing exciting plans for a new adult Maison de Benediction (MdB), that will provide on-going residential and day respite support for some of the children from MdB who are now entering adulthood. We are also really excited, that thanks to a donation by the Tim Tebow Foundation to HHA US, in 2022 we will be hosting North Haiti's first Night to Shine! Night to Shine is a great global prom event that celebrates children with disabilities by putting on incredible galas for them and their carers. This is just the start of a new and ambitious dream but one that urgently needs to be fulfilled. And of course, we can't wait to see the newly opened HHA Walkabout Wheelchair Distribution in full swing, likely to distribute 1,000+ wheelchairs in 2022.

In Uganda, we can't wait to see New Hope Rehabilitation Centre fully operational in 2022. In many ways, that's when the real hard work will begin, as we continue to provide mentorship, training and management support for the growing team and different departments. We hope in time, this will be a replicable model that we can scale up in other refugee settlements that are struggling with the same critical gaps in disability provision. Whilst we are now able to start meeting the rehabilitation needs of people with disabilities in northern Uganda, we have become more acutely aware in 2021 of the critical challenges such individuals are facing with food insecurity. Some of our community rehabilitation team (who support about 650 families a month) have reported on the difficulties beneficiaries are facing, when they may receive a wheelchair, but have no food. We are hopeful in 2022 that we will be able to scale up our emergency food aid and agriculture livelihoods projects to many more people with disabilities, alongside continuing the supply chain of Plumpy'nut to refugee settlements across Uganda.

Whilst the majority of our 2021 East Africa work was focused in Uganda, in 2022 we are keen to re-launch our South Sudan activities. These have sadly been hampered due to COVID19 and the on-going conflict in the country. However, we are hopeful that next year we will be able to launch a new community health centre in an area called Kajo Keji and, with the aid of the Veta Bailey Charitable Trust, we are currently supporting the medical studies of our 8 future staff members (midwives, nurses, clinical officers' and lab technicians) for the planned Kajo Keji health centre. This will be the first step towards a larger vision in the coming years to provide rehabilitation, maternal and infant health projects (much like we've done in Haiti), partnering with local groups in the public and private sectors to meet the critical health gaps that leave South Sudan with some of the worst health indicators in the world.

2022 will also be a special year for HHA and our partner hospital HCBH, as it marks our 15 year anniversary. It

Plans for future periods (continued)

is extraordinary how far we've come since we started in 2007 and we can't wait to celebrate the many achievements of the last 15 years, whilst also committing ourselves to the next 15 years of life-saving work.

Funds held as custodian

The trust does not hold funds as custodian trustee on behalf of others.

Trustees' liability

Each trustee of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while they are a member, or within one year after they cease to be a trustee, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a trustee.

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

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

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Auditors

The auditors, Bayar Hughes & Co Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 20 September 2022 and signed on their behalf by:



Mr C Horner
(Chair of Trustees)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION

Opinion

We have audited the financial statements of Hope Health Action (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION (CONTINUED)

Responsibilities of Trustees

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION (CONTINUED)

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 Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Bayar Chakarto FCCA (Senior statutory auditor)
for and on behalf of
Bayar Hughes & Co Limited
Chartered Certified Accountants
Registered Auditors
4 Green Lane Business Park
238 Green Lane
New Eltham
London
SE9 3TL

20 September 2022

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Designated funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:						
Donations and legacies	3	**65,395**	**349,670**	**340,793**	**755,858**	*850,431*
Other trading activities	4	**7,688**	**-**	**2,421**	**10,109**	*16,331*
Investments	5	**-**	**-**	**13**	**13**	*135*
Total income		**73,083**	**349,670**	**343,227**	**765,980**	*866,897*
Expenditure on:						
Raising funds	6	**-**	**-**	**19,684**	**19,684**	*15,578*
Charitable activities		**16,991**	**416,629**	**349,332**	**782,952**	*639,175*
Total expenditure		**16,991**	**416,629**	**369,016**	**802,636**	*654,753*
Net income/(expenditure)		**56,092**	**(66,959)**	**(25,789)**	**(36,656)**	*212,144*
Transfers between funds	13	**(40,464)**	**3,569**	**36,895**	**-**	*-*
Net movement in funds		**15,628**	**(63,390)**	**11,106**	**(36,656)**	*212,144*
Reconciliation of funds:						
Total funds brought forward		**-**	**372,652**	**2,884**	**375,536**	*163,392*
Net movement in funds		**15,628**	**(63,390)**	**11,106**	**(36,656)**	*212,144*
Total funds carried forward		**15,628**	**309,262**	**13,990**	**338,880**	*375,536*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 21 to 34 form part of these financial statements.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)
REGISTERED NUMBER:

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £		2020 £	
Fixed assets					
Tangible assets	10		775		-
			775		-
Current assets					
Debtors	11	59,282		52,096	
Cash at bank and in hand		292,242		336,422	
		351,524		388,518	
Creditors: amounts falling due within one year	12	(13,420)		(12,982)	
Net current assets			338,104		375,536
Total assets less current liabilities			338,879		375,536
Net assets excluding pension asset			338,879		375,536
Total net assets			338,879		375,536
Charity funds					
Designated funds	13		15,628		-
Restricted funds	13		309,262		372,652
Unrestricted funds	13		13,989		2,884
Total funds			338,879		375,536

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 20 September 2022 and signed on their behalf by:

Mr C Horner
(Chair of Trustees)

The notes on pages 21 to 34 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	*2020* *£*
Cash flows from operating activities		
Net cash used in operating activities	**(43,161)**	*170,647*
Cash flows from investing activities		
Dividends, interests and rents from investments	**13**	*135*
Purchase of tangible fixed assets	**(1,033)**	-
Net cash (used in)/provided by investing activities	**(1,020)**	**135**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**(44,181)**	**170,782**
Cash and cash equivalents at the beginning of the year	**336,422**	*165,640*
Cash and cash equivalents at the end of the year	**292,241**	*336,422*

The notes on pages 21 to 34 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Hope Health Action is a charitable incorporated organisation registered with the Charity Commision of England and Wales. The members of the company are the Trustees named on page 1. In the event of the charitable incorporated organisation being wound up, the liability in respect of the guarantee is limited to £10 per member of the charitable incorporated organisation.

Hope Health Action (HHA) has been working in Haiti for over 14 years, supporting one of the leading hospitals in the north of the country. We've been working alongside local Haitian staff and leaders to support their vision, expand their medical training, access new technologies and essential equipment, grow their hospital facility and ensure their community has access to critical and comprehensive health and disability care. Alongside our continued passion and focus for Haiti, HHA began working in South Sudan and Uganda in 2017 following the Civil War in South Sudan and ensuing refugee crisis in Uganda. HHA's work in East Africa focuses on healthcare both disability and maternal, including among other projects, providing rehabilitative care and mobility devices in the refugee settlements and community-based rehabilitation team, and an emergency response to the humanitarian crisis through nutrition and education projects. We are committed to the current emergency and assissting UNHCR and local Government in their relief efforts for the South Sudanese refugees and the long-term development of peace and quality healthcare.

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Hope Health Action's mission is to build long-term partnerships with local communities and health systems to facilitate sustainable, innovative and life-saving health and disability care for the most vulnerable. We seek to bring hope, health and action to the world's poorest and believe every person has the right to quality health-care without discrimination.

2. Accounting policies

2.1 Basis of preparation of financial statements

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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hope Health Action 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.

2.2 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the trust to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the trust has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the trust's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Motor vehicles	-	25%	reducing balance
Office equipment	-	25%	straight line

2.8 Debtors

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

2. Accounting policies (continued)

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The 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 measured at amortised cost using the effective interest method.

2.12 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Designated funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Donations	31,185	4,481	333,091	**368,757**	*311,997*
Legacies	-	-	-	**-**	*9,001*
Grants	34,210	345,189	-	**379,399**	*517,433*
Tax recoverable	-	-	7,702	**7,702**	*12,000*
Total 2021	65,395	349,670	340,793	**755,858**	*850,431*
Total 2020	*6,468*	*589,534*	*254,429*	*850,431*	

4. Income from other trading activities

Income from fundraising events

	Endowment funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Fundraising	7,688	-	2,421	**10,109**	*16,331*
Total 2020	*488*	*2,170*	*13,673*	*16,331*	

5. Investment income

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Investment income	-	13	**13**	*135*
Total 2020	*24*	*111*	*135*	

6. Expenditure on raising funds

Fundraising trading expenses

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Fundraising	-	19,684	**19,684**	*15,578*
Total 2020	*11*	*15,567*	*15,578*	

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	*Total funds 2020 £*
Direct costs	578,912	204,040	**782,952**	*639,175*
Total 2020	*493,848*	*145,327*	*639,175*	

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	*Total funds 2020 £*
Staff costs	152,206	**152,206**	*95,345*
Depreciation	258	**258**	*130*
Office rents	2,160	**2,160**	*2,260*
Travelling expenses	28,289	**28,289**	*17,781*
Insurances	7,998	**7,998**	*6,214*
Postage and stationery	2,331	**2,331**	*2,410*
Web costs	1,049	**1,049**	*713*
Telephone	736	**736**	*744*
Staff training	270	**270**	*216*
Staff welfare	755	**755**	*29*
Sundry expenses	308	**308**	*222*
Exchange loss	1,479	**1,479**	*1,510*
Exchange gain	(999)	**(999)**	*10,853*
Governance costs	7,200	**7,200**	*6,900*
	204,040	**204,040**	*145,327*
Total 2020	*145,327*	*145,327*	

8. Auditors' remuneration

	2021 £	*2020 £*
Fees payable to the Company's auditor for the audit of the Company's annual accounts	**7,200**	*5,100*

9. Staff costs

	2021 £	2020 £
Wages and salaries	152,206	95,345
	152,206	95,345

The average number of persons employed by the Company during the year was as follows:

	2021 No.	2020 No.
Staff	6	5

No employee received remuneration amounting to more than £60,000 in either year.

10. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 January 2021	1,335
Additions	1,033
At 31 December 2021	2,368
Depreciation	
At 1 January 2021	1,335
Charge for the year	258
At 31 December 2021	1,593
Net book value	
At 31 December 2021	775
At 31 December 2020	-

11. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	**25,080**	*31,552*
Other debtors	**9,521**	*3,565*
Tax recoverable	**24,681**	*16,979*
	59,282	*52,096*

12. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	**1,453**	*3,264*
Other taxation and social security	**1,727**	*2,173*
Other creditors	**1,140**	*645*
Accruals and deferred income	**9,100**	*6,900*
	13,420	*12,982*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
General Funds - all funds	2,884	343,226	(369,016)	36,895	13,989
Designated funds					
East Africa - General	-	10,761	(297)	(10,464)	-
Fundraising	-	62,322	(16,694)	(30,000)	15,628
	-	73,083	(16,991)	(40,464)	15,628
Restricted funds					
Community Health	-	-	(601)	601	-
Agriculture	-	-	(741)	741	-
CRADLE Projects	-	-	(2,655)	2,655	-
HAPPEE	-	4,387	-	(4,387)	-
Covid 19 Response	30,090	250	(30,340)	-	-
New Hope Rehabilitation Centre	177,725	123,926	(165,381)	(19,760)	116,510
HHA Chapel	3,800	3,500	(3,286)	-	4,014
Amazing Grace School	-	64,947	-	-	64,947
Guernsey Overseas Aid Water Project	-	-	(5,331)	5,331	-
Haiti Chaplaincy	-	-	(1,903)	1,903	-
HIV AIDS	-	5,000	(206)	(4,794)	-
Maternity	-	19,929	(37,862)	17,933	-
MDB	-	10,440	(13,463)	3,023	-
Noah Memorial Fund	118,395	10,621	(9,517)	-	119,499
Rehabilitation	-	100,486	(106,843)	6,357	-
Rehab - Uganda	-	150	-	-	150
Solar Projects	42,642	-	(38,500)	-	4,142
East Afica - Refugee response	-	6,034	-	(6,034)	-
	372,652	349,670	(416,629)	3,569	309,262

13. Statement of funds (continued)

Total of funds	375,536	765,979	(802,636)	-	338,879

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
General Funds - all funds	*14,584*	*268,213*	*(190,500)*	*(89,413)*	*2,884*
Designated funds					
East Africa - General	-	*6,956*	*(4,080)*	*(2,876)*	-
Restricted funds					
Agriculture	-	-	*(814)*	*814*	-
CRADLE Projects	-	*150*	*(3,895)*	*3,745*	-
EP2030	-	*62*	*(202)*	*140*	-
HAPPEE	-	*9,437*	*(9,437)*	-	-
Covid 19 Response	-	*89,663*	*(59,573)*	-	*30,090*
New Hope Rehabilitation Centre	-	*238,448*	*(60,723)*	-	*177,725*
HHA Chapel	-	*3,800*	-	-	*3,800*
Amazing Grace School	*3,973*	*23,978*	*(34,504)*	*6,553*	-
Guernsey Overseas Aid Water Project	*13,783*	*16,000*	*(29,783)*	-	-
Haiti Chaplaincy	-	-	*(2,682)*	*2,682*	-
HIV AIDS	-	-	*(3,677)*	*3,677*	-
Maternity	-	*1,393*	*(41,416)*	*40,023*	-
MDB	-	*6,885*	*(19,033)*	*12,148*	-
Noah Memorial Fund	*131,051*	*4,010*	*(16,666)*	-	*118,395*
Rehabilitation	-	*154,884*	*(177,391)*	*22,507*	-
Rehab - Uganda	-	*377*	*(377)*	-	-
Solar Projects	-	*42,642*	-	-	*42,642*
	148,807	*591,729*	*(460,173)*	*92,289*	*372,652*
Total of funds	*163,391*	*598,685*	*(654,753)*	-	*375,536*

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Endowment funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	775	-	**775**
Current assets	15,628	308,487	27,407	**351,522**
Creditors due within one year	-	-	(13,420)	**(13,420)**
Total	15,628	309,262	13,987	**338,877**

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	*Unrestricted funds 2020 £*	*Total funds 2020 £*
Current assets	*372,652*	*15,866*	*388,518*
Creditors due within one year	-	*(12,982)*	*(12,982)*
Total	*372,652*	*2,884*	*375,536*

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	*2020 £*
Net income/expenditure for the year (as per Statement of Financial Activities)	**(36,656)**	*212,144*
Adjustments for:		
Depreciation charges	**258**	*130*
Dividends, interests and rents from investments	**(13)**	*(135)*
Increase in debtors	**(7,188)**	*(31,875)*
Increase/(decrease) in creditors	**438**	*(9,617)*
Net cash provided by/(used in) operating activities	**(43,161)**	*170,647*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

16. Analysis of cash and cash equivalents

	2021	*2020*
	£	*£*
Cash in hand	292,241	*336,422*
Total cash and cash equivalents	292,241	*336,422*

17. Analysis of changes in net debt

	At 1 January 2021	Cash flows	At 31 December 2021
	£	£	£
Cash at bank and in hand	336,422	(44,181)	292,241
	336,422	(44,181)	292,241

18. Related party transactions

There were no material related party transactions during the year to 31/12/2021 (2020:£Nil)

HOPE HEALTH ACTION

England & Wales - Charity number 1163642

Accounts

Registered number:
Charity number: 1163642

HOPE HEALTH ACTION

(Charitable Incorporated Organisation)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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HOPE HEALTH ACTION

(Charitable Incorporated Organisation)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Mr C Horner, Chair Mr A Ike, Treasurer Mr G Wilde Dr C Battersby Ms S Hill Mr S Selvaraj Dr M Joseph Mr J E Persson Ms H V Bennett (appointed 1 January 2020)
Charity registered number	1163642
Registered office	25 Coney Hill Road West Wickham Kent BR4 9BU
Chief executive officer	Mr C Hill
Independent auditors	Bayar Hughes & Co Limited Chartered Certified Accountants 4 Green Lane Business Park 238 Green Lane New Eltham London SE9 3TL
Bankers	HSBC West Wickham Kent BR4 0NS

CHAIRMANS STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020

The chairman presents his statement for the year.

On behalf of everyone at Hope Health Action, I'd like to start by expressing our deep thanks for your incredible support in 2020. As for all charities, COVID19 presented some unprecedented and significant challenges for HHA, both within the UK, and within the countries we operate.

In the UK, COVID19 has posed a significant threat to the survival of charities like HHA. One report estimated that about £4.3 billion of income has been lost by the charity sector due to the pandemic. In another stark report, 1 in 4 international development charities are predicted to close over the next 12 months as a result of the Government's foreign aid budget cuts. Within this fragile context, I am incredibly proud of HHA's staff and volunteers who worked tirelessly to ensure HHA could not only survive, but also thrive. I am also deeply grateful for the individuals, churches, partners, trusts and foundations and others who supported us through this difficult season.

Aside from the economic challenges of COVID19 in the UK, the pandemic also presented very real challenges for our work in Haiti, South Sudan and Uganda. As one example, at the start of the pandemic one report highlighted that Haiti only had 15 intensive care beds (none to the standards of developed nations) for over 10 million people compared to just over 4,000 in the UK. As health systems in developed countries struggled to meet the tsunami of need, the challenge for a country like Haiti seemed almost insurmountable. Yet, HHA were quick to respond and our amazing team in Haiti helped to open one of Haiti's World Health Organisation certified national COVID19 centres. Without some of the same medical assurances as available to the UK, our medical staff in Haiti worked heroically and with great courage. Through their hard work our COVID centre provided life-saving support for over 40 patients. We were grateful that these numbers were significantly lower than originally feared. We should also take note of the remarkable achievement of keeping all other hospital services at our partner hospital open during this time, ensuring we could also provide on-going care to thousands of others.

Whilst countries like Haiti didn't see the same level of COVID19 as the UK, the significant social and economic impact on the world's poorest makes our work more important than ever. The World Bank reported that extreme poverty was likely to rise for the first time in 20 years, with the pandemic likely to push an additional 88-115million people into extreme poverty in 2020. In Uganda and South Sudan we are seeing the very real impact of this with increased food insecurity and cuts to refugee services due to funding shortfalls. We are incredibly thankful that due to a number of donors we were able to respond to these challenges and deliver life-saving services throughout 2020. One major achievement was hearing from the UNHCR (The UN Refugee Agency) that thanks to HHA's partnership with Edesia, 2020 was the first time they hadn't had any pipeline breaks in the critical provision of Plumpy'Nut in the refugee settlements, a therapeutic food that treats severe and acute malnutrition. This is an incredible achievement that has saved thousands of lives in the last few years.

CHAIRMANS STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Aside from responding to the impact of COVID19 we were also delighted to form a major new partnership with SwissLimbs and secure restricted funding for a major new disability project in northern Uganda. This project will fully commence in 2021 and include a new outpatient rehabilitation centre in BidiBidi refugee settlement, one of the largest settlements in the world. We are incredibly grateful for those who've enabled this to happen and look forward to getting that project up and running in the year ahead.

As we look forward to 2021, we remain acutely aware that the threats of 2020 will continue both in the UK and our countries of operations. Recognising the on-going economic challenges for charities like HHA, we'd ask once more than you get behind our efforts to ensure we can continue supporting the world's most vulnerable. As we have passionately advocated throughout this pandemic, COVID19 is a global pandemic that requires a global response. Whilst there has been an understandable focus around supporting the very real needs of the UK in the last year, we must not forget the world's poorest who this pandemic will impact for many, many years to come in ways it is hard to imagine.

As always, we are humbled and grateful for your incredible support. Despite one of the most challenging years of HHA's existence, together we have continued to provide life-saving health and disability care for the world's most vulnerable and look forward to continuing this urgent work with you in 2021.

With our deepest thanks,

Chairman
Date:
19th July 2021

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the audited financial statements of the Company for the 1 January 2020 to 31 December 2020. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Volunteers

The charitable incorporated organisation is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising, and in particular those who work overseas.

Achievements and Performance

Achievements and Performance (continued)

a. Review of activities

In Haiti, a large part of our energy and time in 2020 was, understandably, focused on responding to the COVID19 pandemic, which presented unprecedented challenges for a country like Haiti. The pandemic came at a time when Haiti continued to struggle with significant on-going political and economic instability. Despite these challenges, our team responded with great courage and were at the forefront of the COVID19 response in northern Haiti. This included HHA funding the transformation of the hospital's gymnasium into one of the country's WHO certified COVID19 centres, procuring life-saving equipment like oxygen concentrators and supporting the care of over 40 patients. We also supported the development of a triage and screening system at our partner hospital that screened over 20,000 people a month, supported a range of community health interventions with partners, Konbit Sante, and ensured the hospital's ambulance was available 24/7 for high-risk COVID19 referrals.

At the start of the pandemic, aside from directly responding to COVID19, HHA were also aware that maintaining other hospital services could be a challenge. However, thanks to everyone's collaborative efforts we were able to ensure all departments remained open. This included our partner hospital's maternity and neonatal unit, which continues to provide natural and emergency deliveries to around 1,300 women a year, and supports some of the sickest premature babies in the region.

We were also delighted to continue our partnership with Kings College London in 2020 with the HAPPEE Project, which created an amazing awareness film in Haitian Creole around pre-eclampsia. Nearly 76,000 mothers and 500,000 babies worldwide lose their lives to pre-eclampsia and related hypotensive disorders of pregnancy every year, so it was a privilege to take this new film to a range of marginalised communities across northern Haiti in 2020.

Aside from providing monthly operational support to help these departments at our partner hospital, we also provided training and equipment. We'd especially like to thank Masimo and Draeger for their support, both of whom have donated a range of life-saving equipment for HHA's NICU work, which has had a huge impact. Aside from the NICU, we also helped secure vital equipment for other departments, including new radiology equipment from The Dalton Foundation and other supplies kindly shipped by Konbit Sante.

Alongside our maternal, infant and neonatal projects, despite the significant challenges of 2020, we were also able to make some big strides forward in our disability work. Thanks to our long-standing partners, Swiss Paraplegic Foundation (SPF), our rehabilitation unit for persons with spinal cord injuries (SCI) and strokes continued to act as a national referral unit, providing life-saving care to those who've suffered complete or partial paralysis. 2020 was also the 10 year anniversary of the devastating Haiti earthquake which launched our pioneering SCI work in Haiti, and we are incredibly grateful to SPF, Haiti Rehab Schweiz (HRS) and others who've supported us since then. In the last year, we also collaborated with HRS and HHA US on a new kitchen for the hospital, as the existing hospital cafeteria was badly damaged some years ago. This new facility will ensure we can provide better nutritional support for patients, carers, staff and visitors in the years to come.

However, despite the great progress, one of the greatest challenges our rehabilitation work has faced in recent years has been a significant lack of wheelchairs. This has been a national problem and one we've been passionate to overcome. Thanks to a new project, in partnership with Walkabout Foundation, we received funds to start a new wheelchair distribution centre at HHA's site in northern Haiti. In the coming years, this will provide a regular, on-going supply of about 900 wheelchairs a year to facilities across Haiti. Another challenge our disability work faced in Haiti, was the difficult decision to reduce the operational capacity of Maison de Benediction, our respite centre for children with disabilities. This was due to funding constraints both in Haiti and with our international partners, though we are passionate to get this back to full capacity in the year ahead.

Our work in East Africa remained focused around the Uganda refugee crisis and supporting emergency food insecurity in South Sudan. Similarly to Haiti, the majority of our activities focused around disability services and

Achievements and Performance (continued)

maternal health care. This included starting the year with the introduction of the CRADLE blood pressure project into our 4th refugee settlement, equipping and empowering UNHCR clinics and community health teams with the materials and knowledge to respond to high risk pregnancies more effectively. This was a great achievement in a settlement with over 120,000 refugees from Democratic Republic of the Congo. We would particularly like to thank Charles Hayward Foundation for supporting our CRADLE expansion efforts in Uganda.

Ahead of COVID19 we were also able to celebrate the opening of some of our emergency relief education projects, including 3 new classrooms at Amazing Grace Primary school for 100-120 pupils (many refugees from the South Sudan war), fixing a well that provides clean water to 5,000+ people, providing school toilets and other services. We are incredibly grateful for The Favell Foundation and their kind support of our emergency education projects. Unfortunately, due to COVID19 restrictions schools across Uganda were closed for much of 2020. This has had a significant impact with reports of an increased level of drops out, particularly amongst girls and a rise in teenage pregnancy and child marriage.

Increased food insecurity in the region was another key challenge, in part due to the pandemic, with food rations to the refugees reduced by 30% in the first quarter of 2020. HHA are grateful for some emergency COVID19 funding which enabled us to provide agriculture support to 120 vulnerable persons in Uganda and 100 vulnerable persons in South Sudan. We were also able to provide 3 emergency food distributions to 600 of the most vulnerable refugees (most with disabilities) and through the incredible support of Edesia, provide UNHCR with enough Plumpy'Nut (a therapeutic food to treat severe and acute malnutrition) to stop previous gaps in service provision to tackle severe malnutrition. This is a huge achievement and would have directly helped to save over 1,700 children in 2020.

We were also delighted to see our disability work grow in Uganda in 2020. This included working with partners Through The Roof and Walkabout Foundation with the distribution of 250+ wheelchairs throughout the year. But perhaps most notably we secured funding through a foundation, and in partnership with SwissLimbs, to build a new outpatient rehabilitation centre in BidiBidi that will provide physiotherapy services, wheelchair provision, orthotic and prosthetic care. In addition, this new collaboration will support 18 new Community Based Rehabilitation workers and a new 4x4 Toyota Land Cruiser being adapted into a mobile health unit to provide comprehensive community disability services.

Whilst the COVID19 crisis has posed significant challenges to international development funding, we are extremely grateful for all those who have continued to support our efforts, including existing and new trust funders who supported our project delivery and core running costs in 2020. Special thanks to Souter Charitable Trust, Collier Charitable Fund, Greyfriars Redevelopment Tithe Fund, the Joron Charitable Trust, Brian Mercer Charitable Trust and The Jordan Charitable Trust.

b. Fundraising activities and income generation

Fundraising events were organised for the purpose of raising unrestricted funds. We ensured all relevant regulations and fundraising standards were complied with prior to and during events. No complaints were received by the charity about our fundraising events or activities

Unknown individuals or organisations were not approached for our fundraising events. This is to ensure that vulnerable people or members of the public were protected from:

- unreasonable intrusion on a persons privacy;
- unreasonable persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity;
- placing undue pressure on a person to give money or other property.

Achievements and Performance (continued)

c. Investment policy and performance

The trust does not hold any investments beyond cash deposits held at UK clearing banks.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the aim and policy of the charity to maintain reserves up to the amount deemed adequate to meet its charitable objectives for the foreseeable future.
The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a regular basis at their board meetings.

Structure, governance and management

a. Constitution

Hope Health Action as a charitable incorporated organisation is registered as a charitable company limited by guarantee, with a registered charity number 1163642, and was set up by a Trust deed on 18/9/2015 .

The principal object of the charitable incorporated organisation are as follows:
1) To provide lifesaving health and disability care to the world's most vulnerable in Haiti, South Sudan and other nations the board of trustees deem appropriate. HHA's work specifically focuses on the following key areas: Maternal Health, Child and Infant Health, Community Health, Disability Care and Emergency Response, in particular by:

a) Providing hospital and facility based services to help improve the health of people residing in our target regions
b) Providing community based services to help improve the health of people residing in our target regions. This includes advancing health education services and implementing community based rehabilitation services.
c) Providing respite care for children with disabilities in our target regions.
d) Providing specific rehabilitation services for persons with disabilities in our target regions.

2) To relieve suffering among victims of natural or other kinds of disaster or humanitarian emergencies by providing urgent financial, medical and practical support and on-the-ground assistance and training to victims of disasters in Haiti, South Sudan or other countries as the trustees may decide.

3) Operating advocacy programmes to raise awareness in the UK and internationally, on global issues connected with HHA's key health and disability objectives, and the United Nations Sustainable Development Goals.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

At regular trustees meetings the trustees agree the board strategy and areas of activity for the trust. The day to day administration of the trust is delegated to the Operations team under the supervision of the CEO.

d. Policies adopted for the induction and training of Trustees

New trustees will be given a copy of the current Governing Document and the last published accounts. All new trustees are subject to enhanced Disclosure and Barring Service checks, and are instructed in Child Protection Issues. Trustees are advised of the dangers and risks associated with any proposed visit to the charity's project sites in Haiti, Uganda and South Sudan. The trustees agree to abide by the guidance issued by the Charities Commission on public benefit. All trustees keep themselves conversant with all matters necessary for them to perform their duties effectively. Specific training will be provided where the appointee is not already sufficiently experienced. Such training should cover as a minimum: - governance and management; equal opportunities; a thorough introduction to the history and current activities of the charity; sufficient explanation of the charity's financial accounts and reporting procedures to enable them to exercise effective fiscal oversight; explanation of all the charity's policies including those relating to trustee expenses and reimbursement. If a new trustee is to take on any specific duties, training needs in relation to these will also be assessed. It is acknowledged that trustees have a wide range of other commitments and every effort will be made to make training accessible to individuals by arranging it to beconducted at times convenient to them. The Chief Executive Officer will be responsible for ensuring that the induction process is arranged and completed.

e. Pay policy for key management personnel

The levels of pay for all staff are set solely by the board of trustees. No trustees received remuneration from the trust.

f. Related party relationships

Hope Health Action is an independent UK charity. It has a Letter of Agreement with Haitian Baptist Convention which is the principal partner of the charity in Haiti. Other related partners include Konbit Sante, The Swiss Paraplegic Foundation, Walkabout Foundation, Through The Roof, BMS, Edesia, SwissLimbs, Haiti Rehab Schweiz, Kings College London and Simon Fraser University.

g. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

As for all charities, we are conscious that 2021 will remain a challenging time both from the economic realities impacting income in the UK, and the rise in extreme poverty due to COVID19 within the countries we operate. However, the latter of these realities emphasise the critical importance of our international work and we are excited by the incredible impact we can make in the year ahead.

Supporting our partner hospital in Haiti will remain a central goal for the coming year as we continue to raise on-going support for some of their key departments, most notably the maternity, neonatal and paediatric unit, the rehabilitation unit and Maison de Benediction (our respite centre for children with disabilities). We hope that in the next year we will be able to find ways to support MdB operating back at full capacity following its reduction in hours in 2020 due to financial constraints.

Due to COVID19, our plans to extend the hospital's maternity and neonatal unit were put on hold in 2020. However, we are hopeful we may be able to progress with these plans afresh in 2021 through a phased building approach, with an initial focus around a new neonatal unit to tackle the high rates of neonatal mortality in Haiti. The hospital's current unit still struggles with capacity, designed for 8 babies, it regularly cares for 14 babies and sometimes over 20. The new unit will significantly increase the hospital's capacity both with ward space and supporting services.

We are also excited to have recruited an amazing new team of long-term international volunteers who will be based in Haiti for 2021. With their support we have a range of projects we are hoping to develop and improve, including the new wheelchair distribution facility we are developing with Walkabout Foundation that will provide 900+ wheelchairs for persons with disabilities across Haiti every year. We will also be upgrading the hospital's solar electrical system in 2021 with the support of partners Off Grid Energy, and initiating a new remote tele-health training programme with HHA US.

In East Africa, our main focus for 2021 will be constructing the new disability centre and starting the community rehabilitation efforts, offering a unique service to those with disabilities in BidiBidi refugee settlement. This will include working with our 18 new Community Based Rehabilitation workers and recruiting 10 new local South Sudanese and Ugandan staff to run the facility. A recent needs assessment carried out by HHA amongst 538 persons with disabilities in the refugee settlements highlighted that 89% needed access to rehabilitation services and 79% required an assistive device, highlighting the critical importance of this new project. This project will help thousands of people with disabilities in the years to come and we can't wait to get things really going next year.

Aside from constructing this new centre, thanks to The Favell Foundation we will also be breaking ground on 3 new classrooms, a library and other services at Amazing Grace school on the Uganda/South Sudanese border that supports a large number of refugee children impacted by the war. In addition to the Amazing Grace project, we will be continuing our other emergency response efforts including providing on-going emergency food rations to the most vulnerable beneficiaries impacted by food insecurity, and working with UNHCR to ensure the new Edesia shipment of 1,710 cartons of Plumpy'Nut is distributed effectively across Uganda's settlements. This shipment will save countless lives, providing life-saving treatment with infants struggling with severe and acute malnutrition. Food insecurity will be a major challenge for the region in 2021 with the UN warning that South Sudan is on the brink of famine due to on-going fighting from the war, extreme weather conditions and some of the impacts of COVID19. HHA will continue to work tirelessly to meet the needs of our beneficiary groups in this area.

We are also keen to scale up our health efforts in Kajo-Keji, South Sudan in the coming year. This was part of our original vision for the region in 2016 and remains a critical need. For instance, before the war, Kajo-Keji had 49 health facilities but now only 18 are functional, most with inadequate services and only one offering inpatient care. The region's Government hospital is currently in a state of disrepair with critical cases referred some 150km from the area. Such factors contribute to South Sudan having some of the worst health indicators globally. Maternal mortality stands at 789 per 100,000 lives births, whereas neonatal and under-five mortality

Plans for future periods (continued)

rates are 39.3 and 99.2 per 1000 live births respectively (2014). We are passionate about responding to the critical health situation and look forward to developing a clearer strategy towards this goal in 2021.

Funds held as custodian

The trust does not hold funds as custodian trustee on behalf of others.

Trustees' liability

Each trustee of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while they are a member, or within one year after they cease to be a trustee, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a trustee.

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

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

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Auditors

The auditors, Bayar Hughes & Co Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 19 July 2021 and signed on their behalf by:



Mr C Horner
(Chair of Trustees)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION

Opinion

We have audited the financial statements of Hope Health Action (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION (CONTINUED)

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 Auditors' report thereon. Our opinion on the financial statements does not cover the other information and 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.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 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 Auditors' 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other matters

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Bayar Chakarto FCCA (Senior Statutory Auditor)
for and on behalf of
Bayar Hughes & Co Limited
Chartered Certified Accountants
Registered Auditors
4 Green Lane Business Park
238 Green Lane
New Eltham
London
SE9 3TL

10 August 2021

Bayar Hughes & Co Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Designated funds 2020 £	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Income and endowments from:						
Donations and legacies	3	**6,468**	**589,534**	**254,429**	**850,432**	*551,191*
Other trading activities	4	**488**	**2,170**	**13,673**	**16,331**	*18,360*
Investments	5	**-**	**24**	**111**	**135**	*192*
Total income and endowments		**6,956**	**591,728**	**268,213**	**866,897**	*569,743*
Expenditure on:						
Raising funds		**-**	**11**	**15,567**	**15,578**	*25,398*
Charitable activities		**4,080**	**460,162**	**174,933**	**639,175**	*445,050*
Total expenditure		**4,080**	**460,173**	**190,500**	**654,753**	*470,448*
Net income		**2,876**	**131,555**	**77,713**	**212,144**	*99,295*
Transfers between funds	11	**(2,876)**	**92,289**	**(89,413)**	**-**	*-*
Net movement in funds		**-**	**223,844**	**(11,700)**	**212,144**	*99,295*
Reconciliation of funds:						
Total funds brought forward		**-**	**148,807**	**14,584**	**163,391**	*64,096*
Net movement in funds		**-**	**223,844**	**(11,700)**	**212,144**	*99,295*
Total funds carried forward		**-**	**372,651**	**2,884**	**375,535**	*163,391*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 20 to 31 form part of these financial statements.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)
REGISTERED NUMBER:

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note		2020 £		*2019 £*
Fixed assets					
Tangible assets	8		-		*130*
			-		*130*
Current assets					
Debtors	9	**52,096**		*20,221*	
Cash at bank and in hand		**336,422**		*165,640*	
		388,518		*185,861*	
Creditors: amounts falling due within one year	10	**(12,982)**		*(22,600)*	
Net current assets			**375,536**		*163,261*
Total assets less current liabilities			**375,536**		*163,391*
Net assets excluding pension asset			**375,536**		*163,391*
Total net assets			**375,536**		*163,391*
Charity funds					
Restricted funds	11		**372,652**		*148,807*
Unrestricted funds	11		**2,884**		*14,584*
Total funds			**375,536**		*163,391*

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

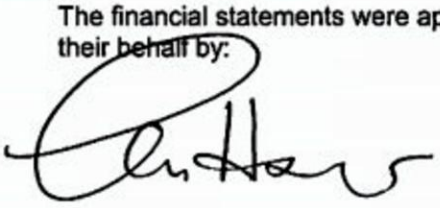
However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2020

The financial statements were approved and authorised for issue by the Trustees on 19 July 2021 and signed on their behalf by:



Mr C Horner
(Chair of Trustees)

The notes on pages 20 to 31 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	*2019* *£*
Cash flows from operating activities		
Net cash used in operating activities	**170,647**	*151,928*
Cash flows from investing activities		
Dividends, interests and rents from investments	**135**	*192*
Net cash provided by investing activities	**135**	**192**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**170,782**	**152,120**
Cash and cash equivalents at the beginning of the year	**165,640**	*13,520*
Cash and cash equivalents at the end of the year	**336,422**	*165,640*

The notes on pages 20 to 31 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Hope Health Action is a charitable incorporated organisation registered with the Charity Commision of England and Wales. The members of the company are the Trustees named on page 1. In the event of the charitable incorporated organisation being wound up, the liability in respect of the guarantee is limited to £10 per member of the charitable incorporated organisation.

Hope Health Action (HHA) has been working in Haiti for over 13 years, supporting one of the leading hospitals in the north of the country. We've been working alongside local Haitian staff and leaders to support their vision, expand their medical training, access new technologies and essential equipment, grow their hospital facility and ensure their community has access to critical and comprehensive health and disability care. Alongside our continued passion and focus for Haiti, HHA began working in South Sudan and Uganda in 2017 following the Civil War in South Sudan and ensuing refugee crisis in Uganda. HHA's work in East Africa focuses on healthcare both disability and maternal, including among other projects, providing rehabilitative care and mobility devices in the refugee settlements and community-based rehabilitation team, and an emergency response to the humanitarian crisis through nutrition and education projects. We are committed to the current emergency and assisstng UNHCR and local Government in their relief efforts for the South Sudanese refugees and the long-term development of peace and quality healthcare.

Hope Health Action's mission is to build long-term partnerships with local communities and health systems to facilitate sustainable, innovative and life-saving health and disability care for the most vulnerable. We seek to bring hope, health and action to the world's poorest and believe every person has the right to quality health-care without discrimination.

2. Accounting policies

2.1 Basis of preparation of financial statements

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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hope Health Action 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.

2. Accounting policies (continued)

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	- 25% straight line

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and 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.

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The 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 measured at amortised cost using the effective interest method.

2.10 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Designated funds 2020 £	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Donations	1,468	98,778	211,751	**311,997**	*231,394*
Legacies	-	-	9,001	**9,001**	*-*
Grants	5,000	490,756	21,677	**517,433**	*310,884*
Tax recoverable	-	-	12,000	**12,000**	*8,913*
Total 2020	6,468	589,534	254,429	**850,431**	*551,191*
Total 2019	*15,732*	*336,295*	*199,164*	*551,191*	

4. Income from other trading activities

Income from fundraising events

	Endowment funds 2020 £	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Fundraising	488	2,170	13,673	**16,331**	*18,360*
Total 2019	*-*	*-*	*18,360*	*18,360*	

5. Investment income

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Investment income	24	111	**135**	*192*
Total 2019	*-*	*192*	*192*	

6. Auditors' remuneration

	2020 £	*2019* *£*
Fees payable to the Company's auditor for the audit of the Company's annual accounts	**5,100**	*5,100*

7. Staff costs

	2020 £	*2019* *£*
Wages and salaries	**95,345**	*89,583*
	95,345	*89,583*

The average number of persons employed by the Company during the year was as follows:

	2020 No.	*2019* *No.*
Staff	**5**	*5*

No employee received remuneration amounting to more than £60,000 in either year.

8. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 January 2020	**1,335**
At 31 December 2020	**1,335**
Depreciation	
At 1 January 2020	**1,205**
Charge for the year	**130**
At 31 December 2020	**1,335**

8. Tangible fixed assets (continued)

	Office equipment £
Net book value	
At 31 December 2020	-
At 31 December 2019	*130*

9. Debtors

	2020 £	*2019 £*
Due within one year		
Trade debtors	**31,552**	*7,971*
Other debtors	**3,565**	*3,337*
Tax recoverable	**16,979**	*8,913*
	52,096	*20,221*

10. Creditors: Amounts falling due within one year

	2020 £	*2019 £*
Trade creditors	**3,264**	*13,960*
Other taxation and social security	**2,173**	*2,967*
Other creditors	**645**	*573*
Accruals and deferred income	**6,900**	*5,100*
	12,982	*22,600*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
General Funds - all funds	14,584	268,213	(190,500)	(89,413)	2,884
Designated funds					
East Africa - General	-	6,956	(4,080)	(2,876)	-
Restricted funds					
Agriculture	-	-	(814)	814	-
Cradle Projects	-	150	(3,895)	3,745	-
EP2030	-	62	(202)	140	-
HAPPEE	-	9,437	(9,437)	-	-
Covid	-	89,663	(59,573)	-	30,090
BidiBidi	-	238,448	(60,723)	-	177,725
HHA Chapel	-	3,800	-	-	3,800
Amazing Grace School	3,973	23,978	(34,504)	6,553	-
BMS	13,783	16,000	(29,783)	-	-
Chaplaincy	-	-	(2,682)	2,682	-
BMS ECO Challenge	-	-	(3,677)	3,677	-
Maternity	-	1,393	(41,416)	40,023	-
MDB	-	6,885	(19,033)	12,148	-
Noah Memorial Fund	131,051	4,010	(16,666)	-	118,395
Rehab	-	154,884	(177,391)	22,507	-
Rehab - Uganda	-	377	(377)	-	-
Solar	-	42,642	-	-	42,642
	148,807	591,729	(460,173)	92,289	372,652
Total of funds	163,391	866,898	(654,753)	-	375,536

11. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
Unrestricted funds					
General Funds - all funds	8,091	217,716	(174,873)	(36,350)	14,584
Designated funds					
Haiti Volunteers	4,408	840	(5,248)	-	-
East Africa - General	6,107	1,447	(7,890)	336	-
Fundraising	102	-	(723)	621	-
Haiti	(5,329)	33	(1,949)	7,245	-
Rehab	2,104	117	(2,221)	-	-
Volunteer Village	(118)	6,095	(5,977)	-	-
DFID Match Fund	(6,888)	-	-	6,888	-
Hammerson	18,845	-	-	(18,845)	-
St Pauls Trip	4,180	-	-	(4,180)	-
Safe Birthing Kit	6,472	-	-	(6,472)	-
East Africa - Coordinator	-	7,200	-	(7,200)	-
	29,883	15,732	(24,008)	(21,607)	-
Restricted funds					
Campaign - MDB	740	30	(770)	-	-
Community Health	3,202	8,805	(12,007)	-	-
Cradle Projects	41,765	3,236	(8,505)	(36,496)	-
EP2030	(984)	479	(1,009)	1,514	-
HAPPEE	285	6,452	(6,737)	-	-
Covid	487	-	(487)	-	-
BidBidi	(14,476)	-	-	14,476	-
HHA Chapel	(4,897)	-	-	4,897	-
Amazing Grace School	-	17,512	(13,539)	-	3,973
BMS	-	40,821	(27,038)	-	13,783
BMS ECO Challenge	-	17,420	(17,420)	-	-
Maternity	-	8,353	(40,781)	32,428	-
MDB	-	3,322	(17,618)	14,296	-

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

11. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 January 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 December 2019* £
Noah Memorial Fund	-	*135,598*	*(4,547)*	-	*131,051*
Rehab	-	*93,282*	*(107,140)*	*13,858*	-
Rehab - Uganda	-	*844*	*(844)*	-	-
Solar	-	*141*	-	*(141)*	-
Other	-	-	*(13,125)*	*13,125*	-
	26,122	336,295	(271,567)	*57,957*	*148,807*
Total of funds	*64,096*	*569,743*	*(470,448)*	-	*163,391*

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2020 £	**Unrestricted funds 2020** £	**Total funds 2020** £
Current assets	372,652	15,866	**388,518**
Creditors due within one year	-	(12,982)	**(12,982)**
Total	372,652	2,884	**375,536**

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Restricted funds 2019 £	*Unrestricted funds 2019* £	*Total funds 2019* £
Tangible fixed assets	-	130	*130*
Current assets	148,807	37,054	*185,861*
Creditors due within one year	-	(22,600)	*(22,600)*
Total	148,807	14,584	*163,391*

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	*2019* £
Net income for the period (as per Statement of Financial Activities)	**212,144**	*99,295*
Adjustments for:		
Depreciation charges	**130**	*332*
Dividends, interests and rents from investments	**(135)**	*(192)*
Decrease/(increase) in debtors	**(31,875)**	*39,946*
Increase/(decrease) in creditors	**(9,617)**	*12,547*
Net cash provided by operating activities	**170,647**	*151,928*

14. Analysis of cash and cash equivalents

	2020 £	*2019* £
Cash in hand	**336,422**	*165,640*
Total cash and cash equivalents	**336,422**	*165,640*

15. Analysis of changes in net debt

	At 1 January 2020	Cash flows	At 31 December 2020
	£	£	£
Cash at bank and in hand	165,640	170,782	336,422
	165,640	170,782	336,422

16. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2020.