
HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Chairman's statement	2 - 3
Trustees' report	4 - 11
Independent auditors' report on the financial statements	12 - 15
Statement of financial activities	16
Balance sheet	17 - 18
Statement of cash flows	19
Notes to the financial statements	20 - 31

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

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

CHAIRMAN'S 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

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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 be conducted 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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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 live births, whereas neonatal and under-five mortality

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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.

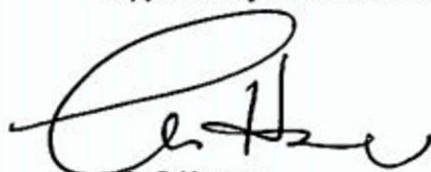
HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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)

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)
REGISTERED NUMBER:

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:

A handwritten signature in black ink, appearing to read 'C Horner', written over the text 'their behalf by:'.

Mr C Horner
(Chair of Trustees)

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

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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	<u>336,422</u>	<u>165,640</u>

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

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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 Commission 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 assisting 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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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	

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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	2019
	No.	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

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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
	<u>52,096</u>	<u>20,221</u>

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
	<u>12,982</u>	<u>22,600</u>

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

**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

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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	-

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

11. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
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	-
	<u>26,122</u>	<u>336,295</u>	<u>(271,567)</u>	<u>57,957</u>	<u>148,807</u>
Total of funds	<u>64,096</u>	<u>569,743</u>	<u>(470,448)</u>	<u>-</u>	<u>163,391</u>

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	<u>372,652</u>	<u>2,884</u>	<u>375,536</u>

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
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

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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
	<u>165,640</u>	<u>170,782</u>	<u>336,422</u>

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.