

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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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

**CHAIRMAN'S 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.

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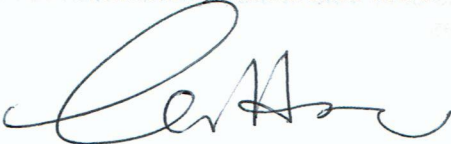
CHAIRMAN'S STATEMENT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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

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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

Chairman's Report
Date: 29 September 2022

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

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

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

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.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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.

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

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.

HOPE HEALTH ACTION

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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 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, 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.

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

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

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

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.

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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)

HOPE HEALTH ACTION

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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.

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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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and a critical 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 the audit procedures responsive to those risks, and apply audit procedures that are sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement due to fraud is higher than for one due to error, and we have more limited ability to detect material misstatements resulting from management 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 on 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 to this in our Auditor's report in 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 Auditor's 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 the audit.

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.

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 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

HOPE HEALTH ACTION

(Charitable Incorporated Organisation)

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:

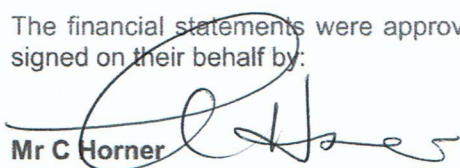
BALANCE SHEET AS AT 31 DECEMBER 2021

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

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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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 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 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 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.

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.

HOPE HEALTH ACTION

(Charitable Incorporated Organisation)

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

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.

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

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.

WHITEHOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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	

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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	

HOPE HEALTH ACTION

(Charitable Incorporated Organisation)

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

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
	<u>204,040</u>	<u>204,040</u>	<u>145,327</u>
Total 2020	<u>145,327</u>	<u>145,327</u>	

8. Auditors' remuneration

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

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

9. Staff costs

	2021 £	2020 £
Wages and salaries	152,206	95,345
	<u>152,206</u>	<u>95,345</u>

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

	2021 No.	2020 No.
Staff	<u>6</u>	<u>5</u>

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	<u>2,368</u>
Depreciation	
At 1 January 2021	1,335
Charge for the year	258
At 31 December 2021	<u>1,593</u>
Net book value	
At 31 December 2021	<u>775</u>
At 31 December 2020	<u>-</u>

HOPE HEALTH ACTION

(Charitable Incorporated Organisation)

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

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

HOPE HEALTH ACTION

(Charitable Incorporated Organisation)

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 Africa - Refugee response	-	6,034	-	(6,034)	-
	372,652	349,670	(416,629)	3,569	309,262

(Charitable Incorporated Organisation)

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

13. Statement of funds (continued)

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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

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
(Charitable Incorporated Organisation)

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)

	2021 £	2020 £
Net cash provided by/(used in) operating activities	(43,561)	171,847
Adjustments for:		
Depreciation	288	170
Interest and rents from investments	(17)	(436)
Increase in debt	(7,488)	(10,878)
Increase/(decrease) in creditors	438	(1,817)
Net income/expenditure for the year (as per Statement of Financial Activities)	(43,561)	169,824
Reconciliation of net movement in funds to net cash flow from operating activities	(43,561)	171,847