

**Registered number: 1163642**  
**Charity number:**

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**HOPE HEALTH ACTION**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

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**CHAIRMAN'S STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The chairman presents his statement for the year.

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


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

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

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

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

With many thanks,



Chairman: C Horner  
Date: 30th October 2023

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**HOPE HEALTH ACTION**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

**Objectives and activities**

**a. Policies and objectives**

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

**b. Volunteers**

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

**Achievements and Performance**

**a. Review of activities**

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

**EAST AFRICA:**

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

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

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

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**Achievements and Performance (continued)**

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

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

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

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

**HAITI:**

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

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

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

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

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**Achievements and Performance (continued)**

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

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

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

**b. Fundraising activities and income generation**

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

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

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

**c. Investment policy and performance**

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

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

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**Financial review**

**a. Going concern**

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

**b. Reserves policy**

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

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

**c. Principal funding**

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



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

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**Structure, governance and management**

**a. Constitution**

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

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

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

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

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

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

**b. Organisational structure and decision-making policies**

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

**c. Policies adopted for the induction and training of Trustees**

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

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

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**Structure, governance and management (continued)**

**d. Pay policy for key management personnel**

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

**e. Related party relationships**

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

**f. Financial risk management**

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

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**HOPE HEALTH ACTION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Plans for future periods**

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

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

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

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

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

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

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

**Funds held as custodian**

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

**Trustees' liability**

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

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**HOPE HEALTH ACTION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Statement of Trustees' responsibilities**

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

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

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

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

**Disclosure of information to auditors**

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

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

**Auditors**

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

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



**Mr C Horner**  
Chairman

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**HOPE HEALTH ACTION**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION**

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**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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

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**Other Information**

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

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

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

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

**Responsibilities of Trustees**

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

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

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

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**Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

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

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**HOPE HEALTH ACTION**  
**(A company limited by guarantee)**

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

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**Use of our report**

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



**Bayar Chakarto (Senior Statutory Auditor)**

For and on behalf of

Bayar Hughes & Co Limited

Chartered Certified Accountants

4 Green Lane Business Park

238 Green Lane, London

SE9 3TL

30 October 2023

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



**HOPE HEALTH ACTION**  
(A company limited by guarantee)

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

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

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

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

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

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

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

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

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



**Mr C Horner**  
Chairman

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

**HOPE HEALTH ACTION**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

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**HOPE HEALTH ACTION**  
**(A company limited by guarantee)**

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

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**1. General information**

Hope Health Action (HHA) 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.

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

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

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

**2.2 Going concern**

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

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**HOPE HEALTH ACTION**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.3 Income**

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

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

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

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

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

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

**2.4 Expenditure**

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

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

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

All expenditure is inclusive of irrecoverable VAT.

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**HOPE HEALTH ACTION**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.5 Interest receivable**

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

**2.6 Foreign currencies**

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

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

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

**2.7 Tangible fixed assets and depreciation**

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

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

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

Depreciation is provided on the following basis:

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

**2.8 Debtors**

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

**2.9 Cash at bank and in hand**

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

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**HOPE HEALTH ACTION**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.10 Liabilities and provisions**

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

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

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

**2.11 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.12 Fund accounting**

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

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

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

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

**HOPE HEALTH ACTION**  
(A company limited by guarantee)

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

**3. Income from donations and legacies**

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

**4. Income from other trading activities**

**Income from fundraising events**

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

**5. Investment income**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest receivable	257	257	13
<b>Total 2021</b>	<b>13</b>	<b>13</b>	



**HOPE HEALTH ACTION**  
(A company limited by guarantee)

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

**6. Expenditure on raising funds**

**Fundraising trading expenses**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Fundraising	32,362	32,362	19,684
<i>Total 2021</i>	<i>19,684</i>	<i>19,684</i>	

**7. Analysis of expenditure by activities**

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

**HOPE HEALTH ACTION**  
(A company limited by guarantee)

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

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

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

**8. Auditors' remuneration**

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

**HOPE HEALTH ACTION**  
(A company limited by guarantee)

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

**9. Staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages, salaries, pensions and national insurance	<b>153,860</b>	<b>152,206</b>
	<u><b>153,860</b></u>	<u><b>152,206</b></u>

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

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Staff	<b>6</b>	<b>6</b>
	<u><b>6</b></u>	<u><b>6</b></u>

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

**10. Tangible fixed assets**

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

**HOPE HEALTH ACTION**  
(A company limited by guarantee)

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

**11. Debtors**

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

**12. Creditors: Amounts falling due within one year**

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

**HOPE HEALTH ACTION**  
(A company limited by guarantee)

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

**13. Statement of funds**

**Statement of funds - current year**

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

**HOPE HEALTH ACTION**  
(A company limited by guarantee)

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

**13. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/(out) £</i>	<i>Balance at 31 December 2021 £</i>
<b>Unrestricted funds</b>					
General Funds	2,884	343,225	(369,016)	36,895	13,988
<b>Designated funds</b>					
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
<b>Restricted funds</b>					
Community Health	-	-	(601)	601	-
Agriculture	-	-	(741)	741	-
CRADLE Projects	-	-	(2,655)	2,655	-
HAPPEE	-	4,387	-	(4,387)	-
Covid 19 Response	30,090	250	(30,340)	-	-
New Hope Rehabilitation Centre	177,725	123,926	(165,381)	(19,760)	116,510
HHA Chapel	3,800	3,500	(3,286)	-	4,014
Amazing Grace School	-	64,947	-	-	64,947
Guernsey Overseas Aid Water Project	-	-	(5,331)	5,331	-
Haiti Chaplaincy	-	-	(1,903)	1,903	-
HIV Aids	-	5,000	(206)	(4,794)	-
Maternity	-	19,929	(37,862)	17,933	-
MDB	-	10,440	(13,463)	3,023	-
Noah Memorial Fund	118,395	10,621	(9,517)	-	119,499
Rehabilitation - Haiti	-	100,486	(106,843)	6,357	-
Rehabilitation - 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

**HOPE HEALTH ACTION**  
(A company limited by guarantee)

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

**13. Statement of funds (continued)**

<b>Total of funds</b>	<b>375,536</b>	<b>765,978</b>	<b>(802,636)</b>	<b>-</b>	<b>338,878</b>
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**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

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

**Analysis of net assets between funds - prior year**

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

**HOPE HEALTH ACTION**  
(A company limited by guarantee)

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

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

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

**16. Analysis of cash and cash equivalents**

	2022 £	2021 £
Cash in hand	274,578	292,241
<b>Total cash and cash equivalents</b>	<b>274,578</b>	<b>292,241</b>

**17. Analysis of changes in net debt**

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

**18. Related party transactions**

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

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