

Charity number: 1163642

HOPE HEALTH ACTION

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

HOPE HEALTH ACTION

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HOPE HEALTH ACTION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

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

HOPE HEALTH ACTION

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

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

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

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

Yours faithfully

Clive Horner



HOPE HEALTH ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

HHA VISION, MISSION AND VALUES

a. VISION

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

b. MISSION

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

c. VALUES

We share hope.

We pursue justice.

We work with humility and love.

We are passionate.

We dare to dream.

d. OUR APPROACH

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

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

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

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

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

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

HOPE HEALTH ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE

a. ACTIVITIES

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

HOPE HEALTH ACTION HAITI

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

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

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

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

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

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

HOPE HEALTH ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

HOPE HEALTH ACTION EAST AFRICA SOUTH SUDAN

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

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

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

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

UGANDA

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

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

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

HOPE HEALTH ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

b. INVESTMENT POLICY AND PERFORMANCE

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

PLANS FOR FUTURE PERIODS

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

HAITI

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

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

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

EAST AFRICA

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

HOPE HEALTH ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

FINANCIAL REVIEW

a. GOING CONCERN

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

b. RESERVES POLICY

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

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

c. PRINCIPAL FUNDING

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

HOPE HEALTH ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

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

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

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

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

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

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

b. ORGANISATIONAL STRUCTURE AND DECISION-MAKING POLICIES

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

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

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

d. PAY POLICY FOR KEY MANAGEMENT PERSONNEL

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

e. RELATED PARTY RELATIONSHIPS

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

HOPE HEALTH ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

f. FINANCIAL RISK MANAGEMENT

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

g. VOLUNTEERS

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

TRUSTEES' LIABILITY

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

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

STATEMENT AS TO DISCLOSURE TO OUR AUDITORS

In so far as the Trustees are aware:

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

HOPE HEALTH ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

AUDITORS

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

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



Mr C Horner
Chairman

OPINION

We have audited the financial statements of Hope Health Action (the 'Charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

RESPONSIBILITIES OF THE TRUSTEES

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

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

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

CAPABILITY OF THE AUDIT IN DETECTING IRREGULARITIES

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HOPE HEALTH ACTION

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

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

USE OF OUR REPORT

This report is made solely to the Charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Goldwins

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

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

HOPE HEALTH ACTION

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

All of the above results are derived from continuing activities.

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

The attached notes form part of these financial statements.

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

HOPE HEALTH ACTION
BALANCE SHEET
AS AT 31 DECEMBER 2023

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

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



Mr C Horner
Chairman

The attached notes form part of these financial statements.

HOPE HEALTH ACTION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - Charities SORP (FRS 102) and the Charities Act 2011.

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

b) Going concern

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

c) Income

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

d) Donations of gifts, services and facilities

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

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

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

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

All expenditure is inclusive of VAT.

h) Allocation of support costs

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

i) Tangible fixed assets

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

Office Equipment	- 25% Straight line
------------------	---------------------

j) Debtors

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

k) Cash at bank and in hand

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

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

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

HOPE HEALTH ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Detailed comparatives for the statement of financial activities

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations

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

4 Income from other trading activities

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

5 Income from investments

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

**6 Analysis of expenditure
current year**

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

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

HOPE HEALTH ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Analysis of expenditure continued

prior year

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Net income / (expenditure) for the year

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

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

Staff costs were as follows:

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

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

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

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

Staff numbers

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

9 Taxation

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10 Tangible fixed assets

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

All of the above assets are used for charitable purposes.

11 Debtors

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

12 Creditors: amounts falling due within one year

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

Deferred income

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13 Movements in funds

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

13 Movements in funds

Transfers between funds:

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

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

HOPE HEALTH ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Movements in funds

Movements in funds for the prior year

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14 Analysis of net assets between funds

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

Analysis of net assets between funds (prior year)

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

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

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

16 Analysis of cash and cash equivalents

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

Analysis of cash and cash equivalents (prior year)

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

HOPE HEALTH ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Legal status of the charity

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

18 Related party transactions

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