

Charity number: 1163642

HOPE HEALTH ACTION

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

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HOPE HEALTH ACTION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

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

HOPE HEALTH ACTION

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

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

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

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

Yours faithfully



Clive Horner

HOPE HEALTH ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

HHA VISION, MISSION AND VALUES

a. VISION

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

b. MISSION

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

c. VALUES

We share hope.

We pursue justice.

We work with humility and love.

We are passionate.

We dare to dream.

d. OUR APPROACH

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

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

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

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

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

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

HOPE HEALTH ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE

a. ACTIVITIES

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

UGANDA

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

New Hope Bidibidi Rehabilitation Centre

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

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

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

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

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

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

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

HOPE HEALTH ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

Amazing Grace School

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

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

SOUTH SUDAN

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

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

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

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

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

HAITI

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

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

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

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

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

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

b. INVESTMENT POLICY AND PERFORMANCE

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

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

PLANS FOR FUTURE PERIODS

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

UGANDA

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

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

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

SOUTH SUDAN

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

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

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

HAITI

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

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

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

FINANCIAL REVIEW

a. GOING CONCERN

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

b. RESERVES POLICY

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

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

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

c. PRINCIPAL FUNDING

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

HOPE HEALTH ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

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

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

- 1) To provide lifesaving health and disability care to the world's most vulnerable in Haiti, Uganda, South Sudan and other nations the board of Trustees deem appropriate. HHA's work specifically focuses on the following key areas: Maternal Health, Child and Infant Health, Community Health, Disability Care and Emergency Response, by:
 - a) Providing hospital and facility-based services to help improve the health of people residing in our target regions.
 - b) Providing community-based services to help improve the health of people residing in our target regions. This includes advancing health education services and implementing community-based rehabilitation services.
 - c) Providing respite care for children with disabilities in our target regions.
 - d) Providing specific rehabilitation services for persons with disabilities in our target regions.
- 2) To relieve suffering among victims of natural or other kinds of disaster or humanitarian emergencies by providing urgent financial, medical and practical support and on-the-ground assistance and training to victims of disasters in Haiti, Uganda, South Sudan or other countries as the Trustees may decide.
- 3) Operating advocacy programmes to raise awareness in the UK and internationally, on global issues connected with HHA's key health and disability objectives, and the United Nations Sustainable Development Goals.

b. ORGANISATIONAL STRUCTURE AND DECISION-MAKING POLICIES

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

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

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

d. PAY POLICY FOR KEY MANAGEMENT PERSONNEL

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

e. RELATED PARTY RELATIONSHIPS

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

HOPE HEALTH ACTION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

AUDITORS

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

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



Mr C Horner

Chairman

OPINION

We have audited the financial statements of Hope Health Action (the 'Charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

RESPONSIBILITIES OF THE TRUSTEES

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

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

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

CAPABILITY OF THE AUDIT IN DETECTING IRREGULARITIES

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

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

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 2024

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

All of the above results are derived from continuing activities.

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

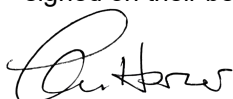
The attached notes form part of these financial statements.

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

HOPE HEALTH ACTION
BALANCE SHEET
AS AT 31 DECEMBER 2024

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

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



Mr C Horner
Chairman

The attached notes form part of these financial statements.

HOPE HEALTH ACTION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

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
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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 2024

2 Detailed comparatives for the statement of financial activities

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations

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

4 Income from other trading activities

	Restricted funds 2024 £	Designated funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Fundraising	-	-	4,527	4,527	8,771
	-	-	4,527	4,527	<i>8,771</i>

5 Income from investments

	Restricted funds 2024 £	Designated funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Bank Interest	-	-	1,840	1,840	2,465
	-	-	1,840	1,840	<i>2,465</i>

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6 Analysis of expenditure
current year

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

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7 Net income / (expenditure) for the year

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

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

Staff costs were as follows:

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

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

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

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

Staff numbers

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

9 Taxation

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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	2,109	2,109
Charge for the year	259	259
At the end of the year	<u>2,368</u>	<u>2,368</u>
Net book value		
At the end of the year	<u>-</u>	<u>-</u>
<i>At the start of the year</i>	<u>259</u>	<u>259</u>

All of the above assets are used for charitable purposes.

11 Debtors

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

12 Creditors: amounts falling due within one year

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

Deferred income

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Movements in funds

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

HOPE HEALTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Movements in funds (continued)

Transfers between funds:

Reserves retention

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

Noah Memorial Fund

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

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

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

HOPE HEALTH ACTION

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13 Movements in funds (continued)

Movements in funds for the prior year

	At the start of the year £	Income and gains £	Expenditure and losses £	Transfers £	At the end of the year £
<i>Unrestricted funds:</i>					
<i>Designated funds:</i>					
Noah Memorial Fund	-	-	-	121,174	121,174
East Africa Support	-	37,396	(37,396)	-	-
	-	37,396	(37,396)	121,174	121,174
<i>General funds</i>	14,092	284,920	(258,421)	(10,059)	30,532
<i>Total unrestricted funds</i>	14,092	322,316	(295,817)	111,115	151,706
<i>Restricted Funds:</i>					
<i>East Africa:</i>					
<i>Uganda:</i>					
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)	-
<i>South Sudan:</i>					
Clinic	-	101,340	(79,140)	2,478	24,678
<i>General</i>	-	37,154	(27,462)	(148)	9,544
	97,724	911,910	(880,608)	-	129,026
<i>Haiti:</i>					
Chaplaincy	-	1,611	(926)	(685)	-
Cholera Project	-	14,966	(12,962)	(2,004)	-
General	-	42,529	(59,291)	16,762	-
HHA Chapel	4,014	-	-	(4,014)	-
Maternal and Infant Health	-	20,651	(14,173)	-	6,478
Maternity and Neo-natal	-	23,271	(15,142)	733	8,862
MdB	-	15,879	(15,879)	-	-
NIC Development	733	-	-	(733)	-
Noah Memorial Fund	121,100	20,913	(6)	(121,174)	20,833
Oxygen Generation Project	-	49,500	(42,678)	4,000	10,822
Rehabilitation	32,286	153,349	(134,103)	(17,434)	34,098
Solar Project	-	28,158	(28,158)	-	-
Water Project	-	1,735	(8,087)	6,352	-
Wheelchair Project	299	62,213	(69,594)	7,082	-
	158,432	434,775	(400,999)	(111,115)	81,093
<i>Total restricted funds</i>	256,156	1,346,685	(1,281,607)	(111,115)	210,119
<i>Total funds</i>	270,248	1,669,001	(1,577,424)	-	361,825

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14 Analysis of net assets between funds

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

Analysis of net assets between funds (prior year)

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

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

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

16 Analysis of cash and cash equivalents

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

Analysis of cash and cash equivalents (prior year)

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

17 Legal status of the charity

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

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18 Related party transactions

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