

Charity number: 1163642

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

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(Charitable Incorporated Organisation)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE INCORPORATED ORGANISATION,
ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2018**

Trustees

Mr C Horner, Chair
Mr A Ike, Treasurer
Mr G Wilde
Dr C Battersby
Mr S Selvaraj
Dr M Joseph
Ms S Hill

Charity registered number

1163642

Registered office

25 Coney Hill Road, West Wickham, Kent, BR4 9BU

Chief executive officer

Mr C Hill

Independent auditors

Bayar Hughes & Co, 4 Green Lane Business Park, 238 Green Lane, New Eltham, London, SE9 3TL

Bankers

HSBC, West Wickham, Kent, BR4 0NS

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CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2018

As we reflect on another year and review the impact of our work, I'm once again humbled and amazed at everything our small but dedicated team have achieved in 2018, thanks to the ongoing generosity of our amazing supporters and partners.

As you'll see in this Annual Report, our work in East Africa grew larger than we could have hoped for last year, saving and transforming the lives of thousands of refugees in one of the world's largest refugee crises. In Haiti, our partner hospital continued to provide life-saving health care to the most vulnerable, annually seeing over 20,000 patients and continuing to fill critical gaps in the health system in northern Haiti in a whole range of ways.

Yet, all this great work has developed against a difficult back drop for HHA and the charity sector. One could not ignore the shocking news headlines at the start of 2018 regarding the gross sexual misconduct of several aid workers from another NGO in Haiti. Like so many others we were deeply saddened and angered by the situation and the impact those actions will have had on the women, and possibly girls, betrayed by those sent to Haiti to help them. As we shared at the time, it's important we ensure our supporters know that HHA take Safeguarding very seriously, with an active Safeguarding Policy that is regularly reviewed to make sure these kind of shameful acts don't happen within our charity. Since HHA began, I am pleased that we have never been in the position of witnessing any such grave misconduct and we remain committed to the highest possible standards in all areas of our work, whether it be safeguarding or financial transparency.

Whilst this news raised legitimate questions about the charity sector, for some people it also enforced their belief that international aid should be cut, buying into a narrative that our support of countries like Haiti, particularly following emergencies like earthquakes, never achieves anything. Our CEO, Carwyn Hill, who was living in Haiti at the time of the earthquake responded with the following statement...

'I still vividly remember living in Haiti during the earthquake and leading HHA's emergency response. I will never forget the scenes of devastation that I witnessed, the sights and smells that will live with me forever. However, I will also never forget what a privilege it was to serve alongside many heroic men and women of great integrity, from Haiti and abroad, whose personal sacrifice and efforts saved many lives.

After the earthquake, HHA were amongst the first to respond to those left paralysed with Spinal Cord Injuries (SCI), an injury that had never been dealt with before in Haiti. Some questioned whether rehab medicine was possible in such an environment when SCI patients at the time had a 1-2 year life expectancy. 8 years on and I'm proud that our emergency SCI response continues to serve hundreds of Haiti's most vulnerable each year.

Since 2011, when our purpose built Rehabilitation Unit opened following the earthquake, we have cared for 415 inpatients left partially or completely paralysed through an SCI, stroke or other neurological disability. We've cared for thousands of more outpatients and now have one of the leading Rehabilitation Units in the country. This is just one example of what British generosity and aid can achieve.'

As HHA's Chair of Trustees, I feel privileged and encouraged by the countless stories and lives saved by HHA even in 2018. Stories that show what a difference charities can make when led with the right heart and commitment to excellence. Whether it be seeing over 2,000 refugees from South Sudan and DRC, facing acute malnutrition, saved thanks to our support providing the UNHCR with a life-saving therapeutic food called Plumpy'Nut (kindly donated by Edesia); or the hundreds of babies who have been saved in our Neonatal Intensive Care Unit in Haiti over the last year. Together, we have proved that international aid can and does make a difference.

Another challenge this year, perhaps in part due to the charity sector scandals we've all been aware of, has been fundraising. We anticipated a drop in income in 2018 as the UN's Haiti peace keeping mission (Minustah) phased out, and with it a number of grants we'd received annually. In addition, with the uncertainty of Brexit and the UK economy, alongside new EU GDPR data laws that have reduced our reach of supporters, it's been a hard year to raise funds for our work. That's why as we look ahead to another year in 2019, your ongoing support is so important!

Perhaps one of my own personal highlights of 2018 was completing the London Marathon. Having never run

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FOR THE YEAR ENDED 31 DECEMBER 2018

before and now being in my 60's this was a big challenge, but it was an amazing opportunity and chance to raise vital support for our charity. There were of course countless of other people who contributed in 2018, whether on our Yorkshire Three Peaks Challenge or our annual Cycle of Change from London to Switzerland, our work is only possible thanks to your support. We hope as we enter into 2019 that you'll continue to join us so we can bring hope to life for thousands more. If I can run a marathon (which I never thought possible), what could you do?

And so it leaves me once more, on behalf of all the trustees and staff of HHA, to thank you, our partners and donors, for your incredible support and generosity. We hope you'll be encouraged and inspired by what you read in this years annual report and remain engaged in this critical work for another year.

Name Mr C Horner
Chairman



Date 2 October 2019

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

The Trustees present their annual report together with the audited financial statements of the charitable incorporated organisation for the 1 January 2018 to 31 December 2018. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charitable incorporated organisation qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

b. Volunteers

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

Achievements and performance

a. Review of activities

Our 2018 work in Haiti has continued to be focussed on our partner hospital, Hospital Convention Baptiste d'Haiti, one of North Haiti's leading medical facilities that sees over 20,000 patients a year and employs 260 Haitian staff. Our main activities have continued to focus on the hospital's maternal, infant and disability services. The maternity unit typically facilitates over 1,300 deliveries and our neonatal unit offers life-saving support to over 600 babies a year. It was great to see the results from one of our Neonatal studies on tackling jaundice in Haiti, presented at the 2018 Royal College of Paediatrics and Child Health Conference. We hope sharing these important results will help save more lives in other contexts. It's been incredibly encouraging that through one such review we've identified a 25% reduction in neonatal mortality at our partner neonatal unit in Haiti between 2016 and 2018. This is a great achievement and a direct result of the hard work and efforts of the hospital and HHA.

As well as assisting the maternal, infant and disability services with on-going operational support we've been able to implement a number of one-off key projects to advance the hospital's capacity. This has included (but not limited to) helping our partner, The Haiti Health Trust (THHT), implement a new blood bank at the hospital. A huge development as the hospital continues to act as a referral centre for many emergencies from the North and North East of Haiti. Whilst ensuring the hospital is ready to accept emergency referrals at facility level, we remain passionate about identifying emergencies in the community in a timely manner and offering preventative community care. We're excited by all of our Community Health Team's achievements in the last year in identifying malnourished children and assisting the Haitian Government with their vaccination programme. We've also been working with Kings College London with a new project called HAPPEE, looking to overcome barriers to women who have pre-eclampsia receiving care. High blood pressure in pregnancy which may be a sign of pre-eclampsia or eclampsia, affects nearly 1 in 10 pregnancies and results in 76,000 annual deaths globally. This is why our community work is so important.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

Thanks to our valued partners including The Swiss Paraplegic Foundation, THHT, Haiti Rehab Schweiz, Medaid International, Offgrid Energy, The Australia High Commission, Konbit Sante (and its partners Gardian Health, UAM and Citizens of the World), we were able to send and receive several containers full of life-saving materials to Haiti in 2018. This included critical equipment for our neonatal unit, more solar and electrical materials to enhance the hospital's solar capacity and a new incinerator to dramatically improve the hospital's sanitation systems and their ability to deal with hazardous medical waste. Of course, introducing such equipment requires more than just materials and HHA have helped provide important training to many of our local staff through a range of training programmes. For instance, thanks to Polytechnique Montreal, the group PC2 helped provide further specialist training for our hospital Biomechanics team. The Swiss Paraplegic Foundation have also continued to send specialist teams twice a year to our partner Rehabilitation Unit, providing valuable on-going training on spinal cord injury rehabilitation.

It was exciting to see the hospital blessed with a new social business Coffee Shop and Bakery in 2018. Funded by partners Haiti Rehab Schweiz, this new project employs persons with disabilities to help challenge the stigma and poor employment opportunities those with disabilities face in Haiti. It also offers the hospital visitors and staff some amazing food. Once fully scaled up we expect this project to generate further sustainable income for the hospital. Alongside this significant development in our collective disability work, HHA were able to help fund vital wheelchair accessibility improvements in the hospital, help renovate part of our respite centre for children with disabilities, including their outside garden area, and aid the distribution of hundreds of wheelchairs, including 150 paediatric wheelchairs (thanks to The Walkabout Foundation and Konbit Sante). Many of these children had never had access to a wheelchair before! Our disability services (including our partner Rehabilitation Unit for people with spinal cord injuries, strokes and other neurological disabilities) have supported over 780 people in 2018, transforming the lives of hundreds of beneficiaries.

We should also congratulate one of our long-term volunteers Guylee Simmonds, whose hard work designing and building our hospital's chapel gained the prestigious Sustainability Award at the 2018 Structural Awards. What a great example of the difference our volunteers make!

As highlighted in our Chairman's opening remarks, we witnessed significant growth in our East Africa operations in 2018. Thanks to partners Edesia, and working in partnership with UNHCR, we were able to distribute over 250,000 sachets of a therapeutic food called Plumpy'Nut that treats severe and acute malnutrition, to the most vulnerable South Sudanese and DRC refugees in Uganda. This support provided life-saving aid to 2,106 refugees, most under the age of 5, who may have otherwise been unable to access this critical support.

Thanks to invaluable support from BMS World Mission we were able to provide four Emergency Food Distributions to an average of 1,000 displaced South Sudanese refugees per distribution. This work focused on the most vulnerable individuals, including widows, the elderly, those living with HIV, TB and physical and mental disabilities. We were also able to support 100 vulnerable displaced families with sustainable agriculture activities. This included equipping and empowering the families (many with disabilities) with the knowledge, tools and seeds to grow their own harvests to support themselves and their families and tackle the significant food insecurity they face.

Our on-going work with Kings College London continued to progress as we introduced the CRADLE Blood Pressure device into two Refugee Settlements in partnership with UNHCR and OPM. The programme area included Bidibidi Refugee Settlement, one of the largest settlements in the world with over 270,000 people. During the year we equipped 640+ Volunteer Health Teams and 20+ UNHCR Clinics with the CRADLE device and ran several comprehensive training sessions on the use of the device. When 99% of maternal mortalities happen in the developing world, with 52% of deaths caused by conditions that require appropriate monitoring of vital signs, distributing the CRADLE device in these low resource locations is a significant step forward. This has enabled UNHCR to screen communities and identify high risk pregnancies early, ensuring mothers and babies are saved. In one of the screenings alone the HHA team identified 95 beneficiaries who required urgent referral. 83% of these individuals had never previously been diagnosed as having high blood pressure.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

Our disability work in the refugee settlements continued in 2018 and thanks to the The Walkabout Foundation and Euromonitor International we were able to help coordinate and distribute 290 new rough rider wheelchairs and tricycles to South Sudanese refugees and Ugandan nationals. For the majority of people these were the first wheelchairs they'd ever received, transforming their lives. This included enabling children with disabilities to attend school when they previously couldn't, and equipping parents with disabilities to become more actively involved in looking after their children. We also continued training our 9 Community Based Rehabilitation Workers, ensuring they can continue to provide valuable home visits and assistance to persons with disabilities in the refugee settlements. Together they supported over 1,000 people in 2018. As part of our humanitarian response to the critical refugee situation in Uganda, we have been able to provide important educational aid to two refugee schools, impacting 1,240 school children and students. This included receiving funding to establish a girls dormitory at a secondary school for South Sudanese students, which significantly increased the well-being of the students and enabled 18 more girls to attend school. A further 270 students at this same school were assisted by HHA through improved solar/electrical capacity, toilets and materials. Furthermore, we were able to assist 972 primary aged children, who had no toilets at their school, which was subsequently at risk of being closed due to its poor sanitation standards. Whilst HHA doesn't typically focus its long-term development programmes around education, following needs assessments conducted with UNHCR and other agencies and priorities set out by local communities at a grass root level, we have often engaged in one-off education initiatives in response to emergencies. Aside from the immediate impact this work has, UNICEF states that babies born to educated mothers have a 50% better chance of survival. Much of the East Africa work described above was only made possible thanks to the kind ongoing partnership and collaboration of Justice Livelihood Health, a key Ugandan partner.

Alongside all of our development work abroad, we shouldn't forget the progress achieved by our UK advocacy work. At the start of 2018 we were able to help the newly formed group End Poverty 2030 launch an important resource called 'God's Global Goals?' at the House of Lords in London. HHA was a central partner in the development of this work, seeking to equip and empower churches in the UK to respond more pro-actively to the UN's Sustainable Development Goals, to end poverty, fight inequality and stop climate change. Aside from helping to produce and distribute the 'God's Global Goals?' resource, HHA helped represent this new movement at a range of events, including hosting a seminar at one of the UK's largest Christian festivals called Focus.

None of the work described above would have been possible without the incredible support of our individual donors, church, school and corporate supporters and committed foundations and trusts, who all equip us with the resources to respond so effectively. In addition to those partners already mentioned, we'd also especially like to thank The Persula Foundation, The Souter Charitable Trust, The Collier Charitable Trust, The Sembrador Charitable Trust, The Hasluck Charitable Trust and the N Smith Charitable Settlement for their invaluable support in 2018.

b. Fundraising activities/Income generation

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

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

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

c. Investment policy and performance

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

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TRUSTEES' REPORT (continued)
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Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable incorporated organisation 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.

b. Reserves policy

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

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

Structure, governance and management

a. Constitution

The charitable incorporated organisation is registered as a charitable company limited by guarantee and was set up by a Trust deed on 18/9/2015.

The charitable incorporated organisation is constituted under a Trust deed dated 18/9/2015 and is a registered charity number 1163642.

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

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

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

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

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

b. Method of appointment or election of Trustees

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TRUSTEES' REPORT (continued)
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The management of the charitable incorporated organisation is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

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 and East Africa. 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 senior staff

The levels of pay for all staff are set solely by the board of trustees. No trustees received remuneration from the trust.

e. Organisational structure and decision making

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

f. Related party relationships

Hope Health Action is an independent UK charity. It has a Letter of Agreement with Haitian Baptist Convention which is the principal partner of the charity in Haiti. Other related partners include Konbit Sante, The Swiss Paraplegic Foundation, Direct Relief International, The Haiti Health Trust, BMS World Mission and Justice Livelihood Health (CYAN INTERNATIONAL UGANDA).

g. Risk management

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

h. Principal activities

Hope for the most vulnerable: HHA responds to a range of humanitarian and emergency needs, bringing hope to the most vulnerable through a range of relief activities driven by the needs of local, grass root partners. For instance, providing emergency food aid to South Sudanese refugees or providing residential respite care for children with disabilities in Haiti.

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TRUSTEES' REPORT (continued)
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Health for the most disadvantaged: Central to HHAs work is our community and facility based health interventions in Haiti and East Africa, equipping and empowering local capacity to meet some of the developing worlds greatest health challenges. This includes a range of activities, including supporting a 110+ bed hospital in Haiti that serves 20,000+ patients a year and implementing community health programmes in Uganda's refugee settlements. Our support includes providing funds, training programmes, infrastructure and critical equipment, particularly in the areas of maternal and infant health and disability services.

Action for the worlds poorest: HHA is passionate about empowering individuals to take action against extreme poverty. Whether its mobilising community teams in South Sudan, Uganda or Haiti or inspiring our supporters in the UK, we believe we're all called to action. At the heart of this work is our support of End Poverty 2030, a new campaign looking to engage the church more radically in support of the Sustainable Development Goals (Global Goals).

Plans for future periods

a. Future developments

2019 will no doubt be a challenging year for Haiti, as rising dissatisfaction grows amongst large numbers of the population in response to the current President and corruption allegations. These allegations have come at a time when the country has also been facing huge (double digit) inflation impacting costs of food and fuel over the last few years, with the Haitian currency plummeting against the US dollar and the national budget deficit at a record high. For the 24% of Haitians who still live in extreme poverty (less than \$1.23 a day) and the 59% of the population living below the national poverty line of \$2.41 a day; day to day living is becoming harder and harder. Whilst this raises some challenges for our partner hospital with rising material costs and demands on salary pay-rises, it also emphasises how important our work continues to be, ensuring the most vulnerable can still receive health care in an accessible way. Our response to the situation in Haiti next year will subsequently be two fold; helping our partner hospital navigate through this challenging economic time, and ensuring our target community is still offered the life-saving medical services we help to provide.

Alongside the day to day operational support required, HHA is committed in 2019 to upgrading the hospital's laboratory so it can process tests quicker and more accurately. We're also working on further upgrading the hospital's solar system as we continue to strive for a facility that can be run totally sustainably with clean energy. Working with some of our closest partners, we collectively continue to source funds for important repairs and upgrades to the hospital's radiology department. With our passion for improving opportunities for persons with disabilities in Haiti, we're also developing further plans to improve our rehabilitation services. This includes ensuring our partner hospital is fully wheelchair accessible and exploring the possibility of introducing a new prosthetics or orthotics department to aid our rehabilitation work with The Swiss Paraplegic Foundation.

Alongside these projects we've been working hard developing the long-anticipated maternity and neonatal extension plans required at the hospital to meet the growing needs. For example, our neonatal unit was only originally designed to care for 8 babies, but now regularly has around 15 admissions, sometimes over 20. There are also some important improvements we want to make as part of the extension to our maternity ward, which will significantly improve the standard of care women receive. Out in the community, we continue to seek ways to scale up the success of the CRADLE blood pressure device. Our hope is to scale this up across the whole of Haiti, but initially we're focusing on the North East of the country.

We anticipate that the work in East Africa will continue to grow as we fill some vital gaps in the Uganda refugee response, Africa's largest refugee crisis with over 1.2m refugees, about 86% of which are women and children. Following the success of our 2017 and 2018 work, we will continue to focus our efforts in 2019 around health, disability care, nutrition and some emergency education projects.

This will include scaling up our CRADLE project to more refugee settlements. We hope we'll be successful in

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FOR THE YEAR ENDED 31 DECEMBER 2018

sourcing funding to deliver the CRADLE project in every refugee settlement, but will otherwise tackle one location at a time. This will continue to identify and help save countless women and babies at risk during pregnancy. Following the success of our partnership with Edesia, assisting the supply of 250,000+ sachets of Plumpy'Nut to the refugee settlements, we hope to continue offering help to the UNHCR as they tackle severe and acute malnutrition, still beyond acceptable rates in many of the settlements where we work. Alongside seeking funding for Plumpy'Nut, we remain committed to lessening the food insecurity situation at a grass roots level, providing other emergency food distributions and continuing our work training and equipping vulnerable families with the tools to generate their own sustainable harvest. Many of the families we work with in this project have disabilities and our commitment to providing wheelchairs and other mobility aids as part of our response will continue.

Lastly, as part of our emergency response, we will seek to work with local displaced communities, improving the opportunities for their children to receive an adequate education. According to UNICEF, some 2 million children (or over 70%) are out of school in South Sudan. This is one of many areas of life that has been impacted by the devastating on-going civil war that has led to the widespread refugee crisis. We hope and pray that in 2019 some peace and stability may be found in South Sudan which will enable us to return to the country and properly establish Hope Health Action South Sudan. As the work grows, we'll also be working hard with our new and passionate East Africa team to equip and empower them with the capacity to run these operations more and more independently, focusing on their organisational structure, capacity, financial accountability, safeguarding and much more.

We're blessed with a great team in Uganda, South Sudan and Haiti, and together we feel we can make a huge difference! And of course, there's also our UK team who'll be working hard to continue overseeing the programmes and generating the support required to implement these activities. The trustees remain conscious that funding streams particularly for our work in Haiti remain challenging, as we still feel the impact of reduced UN support to our hospital and the completion of other long term grants. As we look to put in place strategies to overcome these challenges, we are excited to be in discussions with a US counterpart about them becoming Hope Health Action US, which will be an important step forward for us from a fundraising perspective, particularly reflecting on the strong relationship between the US and Haiti. There's much to look forward to and lots to be done and we hope you'll join with us to make this all possible.

Funds held as custodian

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

Trustees' liability

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

Trustees' responsibilities statement

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair

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TRUSTEES' REPORT (continued)
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view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditors

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

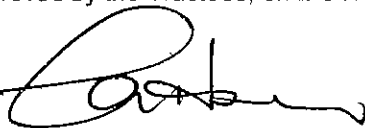
- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable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

Auditors

The auditors, Bayar Hughes & Co, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

This report was approved by the Trustees, on 2 October 2019 and signed on their behalf by:

Mr C Horner, Chair



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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION

Opinion

We have audited the financial statements of Hope Health Action (the 'charitable incorporated organisation') for the year ended 31 December 2018 which comprise the Statement of financial activities incorporating income and expenditure account, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION

misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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 Auditors' report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HOPE HEALTH ACTION

no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Bayar Chakarto FCCA (Senior Statutory Auditor)

For and on behalf of
Bayar Hughes & Co Ltd-Statutory Auditors

4 Green Lane Business Park
238 Green Lane
New Eltham
London
SE9 3TL

2 October 2019

Bayar Chakarto FCCA (Senior Statutory Auditor) are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Designated funds 2018 £	Total funds 2018 £	Total funds 2017 £
Income and endowments from:						
Donations and legacies	2	174,895	227,765	56,682	459,342	676,210
Charitable activities	3	-	-	-	-	2,035
Other trading activities	4	6,622	-	2,443	9,065	108,441
Investments	5	40	-	-	40	20
Total income and endowments		181,557	227,765	59,125	468,447	786,706
Expenditure on:						
Raising funds		15,940	29	344	16,313	49,315
Charitable activities	8	108,541	289,514	73,030	471,085	736,976
Total expenditure		124,481	289,543	73,374	487,398	786,291
Net income / (expenditure) before transfers		57,076	(61,778)	(14,249)	(18,951)	415
Transfers between Funds	15	(25,857)	23,227	2,630	-	-
Net income / (expenditure) before other recognised gains and losses		31,219	(38,551)	(11,619)	(18,951)	415
Net movement in funds		31,219	(38,551)	(11,619)	(18,951)	415
Reconciliation of funds:						
Total funds brought forward		(23,128)	64,673	41,502	83,047	82,632
Total funds carried forward		8,091	26,122	29,883	64,096	83,047

The notes on pages 18 to 31 form part of these financial statements.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)
REGISTERED NUMBER:

BALANCE SHEET
AS AT 31 DECEMBER 2018

	Note	£	2018 £	£	2017 £
Fixed assets					
Tangible assets	12		464		618
Current assets					
Debtors	13	60,167		9,765	
Cash at bank and in hand		13,520		84,757	
		<u>73,687</u>		<u>94,522</u>	
Creditors: amounts falling due within one year	14	<u>(10,055)</u>		<u>(12,093)</u>	
Net current assets			<u>63,632</u>		<u>82,429</u>
Net assets			<u>64,096</u>		<u>83,047</u>
Charity Funds					
Designated funds	15		29,883		41,502
Restricted funds	15		26,122		64,673
Unrestricted funds	15		8,091		(23,128)
Total funds			<u>64,096</u>		<u>83,047</u>

The charitable incorporated organisation's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charitable incorporated organisation is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charitable incorporated organisation to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 2 October 2019 and signed on their behalf, by:

Mr C Horner, Chair



The notes on pages 18 to 31 form part of these financial statements.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	2018 £	2017 £
Cash flows from operating activities			
Net cash used in operating activities	17	<u>(71,097)</u>	<u>(15,798)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		40	20
Purchase of tangible fixed assets		<u>(180)</u>	<u>(163)</u>
Net cash used in investing activities		<u>(140)</u>	<u>(143)</u>
Change in cash and cash equivalents in the year		(71,237)	(15,941)
Cash and cash equivalents brought forward		<u>84,757</u>	<u>100,698</u>
Cash and cash equivalents carried forward	18	<u><u>13,520</u></u>	<u><u>84,757</u></u>

The notes on pages 18 to 31 form part of these financial statements.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. Accounting policies

1.1 Basis of preparation of financial statements

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The charitable incorporated organisation is registered with the Charity Commission of England and Wales. The members of the company are the Trustees named on page 1. In the event of the charitable incorporated organisation being wound up, the liability in respect of the guarantee is limited to £10 per member of the charitable incorporated organisation.

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. Accounting policies (continued)

1.4 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charitable incorporated organisation is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charitable incorporated organisation has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charitable incorporated organisation, or the charitable incorporated organisation is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charitable incorporated organisation where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the charitable incorporated organisation has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charitable incorporated organisation of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

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

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

HOPE HEALTH ACTION
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. Accounting policies (continued)

1.5 Expenditure

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charitable incorporated organisation and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charitable incorporated organisation and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charitable incorporated organisation's educational operations, including support costs and costs relating to the governance of the charitable incorporated organisation apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

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

1.7 Interest receivable

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

HOPE HEALTH ACTION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. Accounting policies (continued)

1.8 Debtors

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

1.9 Cash at Bank and in hand

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

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charitable incorporated organisation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Financial instruments

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

1.12 Fund accounting

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

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

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

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

HOPE HEALTH ACTION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

2. Income from donations and legacies

	Unrestricted funds 2018 £	Restricted funds 2018 £	Designated funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations	163,443	9,668	43,811	216,922	193,308
Project income	(1,048)	400	427	(221)	47,359
Grants	-	217,697	12,444	230,141	355,119
Donated gifts	-	-	-	-	53,147
Tax recoverable	12,500	-	-	12,500	27,277
Total donations and legacies	174,895	227,765	56,682	459,342	676,210
<i>Total 2017</i>	<i>172,152</i>	<i>474,818</i>	<i>29,240</i>	<i>676,210</i>	

3. Income from charitable activities

	Unrestricted funds 2018 £	Restricted funds 2018 £	Designated funds 2018 £	Total funds 2018 £	Total funds 2017 £
Volunteer receipts	-	-	-	-	2,035
<i>Total 2017</i>	<i>1,615</i>	<i>-</i>	<i>420</i>	<i>2,035</i>	

4. Fundraising income

	Unrestricted funds 2018 £	Restricted funds 2018 £	Designated funds 2018 £	Total funds 2018 £	Total funds 2017 £
Fundraising	6,622	-	2,443	9,065	108,441
<i>Total 2017</i>	<i>62,886</i>	<i>38,762</i>	<i>6,793</i>	<i>108,441</i>	

HOPE HEALTH ACTION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

5. Investment Income

	Unrestricted funds 2018 £	Restricted funds 2018 £	Designated funds 2018 £	Total funds 2018 £	<i>Total funds 2017 £</i>
Investment income	40	-	-	40	20
<i>Total 2017</i>	20	-	-	20	

6. Direct costs

	Activities £	Total 2018 £	<i>Total 2017 £</i>
Direct project costs	336,563	336,563	632,838
Wages and salaries	43,671	43,671	55,588
	<u>380,234</u>	<u>380,234</u>	<u>688,426</u>
<i>Total 2017</i>	<u>688,426</u>	<u>688,426</u>	

HOPE HEALTH ACTION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

7. Support costs

	Governance £	Activities £	Total 2018 £	Total 2017 £
Rent	-	2,160	2,160	2,160
Travelling	-	21,616	21,616	2,050
Insurance	-	726	726	598
Printing, postage and administration	-	1,730	1,730	1,403
Advertising	-	826	826	545
Telephone	-	869	869	1,031
Staff training	-	458	458	426
Staff welfare	-	526	526	318
Marketing and promotions	-	267	267	8,163
Bank charges	-	1,231	1,231	1,834
Exchange rate (gain)/loss	-	1,074	1,074	1,804
Exp type 13	-	73	73	-
Governance costs	-	-	-	1,180
Audit fee	5,100	-	5,100	4,500
Wages and salaries	-	53,861	53,861	22,249
Depreciation	-	334	334	289
	<u>5,100</u>	<u>85,751</u>	<u>90,851</u>	<u>48,550</u>
<i>Total 2017</i>	<u>5,680</u>	<u>42,870</u>	<u>48,550</u>	

8. Governance costs

	Unrestricted funds 2018 £	Restricted funds 2018 £	Designated funds 2018 £	Total funds 2018 £	Total funds 2017 £
Audit fee	<u>5,100</u>	-	-	<u>5,100</u>	<u>5,680</u>

9. Net income/(expenditure)

This is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets: - owned by the charity	<u>334</u>	<u>289</u>

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2017 - £NIL).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

10. Auditors' remuneration

	2018	2017
	£	£
Fees payable to the charitable incorporated organisation's auditor and its associates for the audit of the charitable incorporated organisation's annual accounts	5,100	4,500

11. Staff costs

Staff costs were as follows:

	2018	2017
	£	£
Wages and salaries	97,532	106,900

The average number of persons employed by the charitable incorporated organisation during the year was as follows:

	2018	2017
	No.	No.
	5	5

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

12. Tangible fixed assets

	Office equipment £
Cost	
At 1 January 2018	1,155
Additions	180
At 31 December 2018	1,335
Depreciation	
At 1 January 2018	537
Charge for the year	334
At 31 December 2018	871
Net book value	
At 31 December 2018	464
At 31 December 2017	618

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

13. Debtors

	2018	2017
	£	£
Trade debtors	34,116	9,765
Other debtors	13,551	-
Tax recoverable	12,500	-
	60,167	9,765

14. Creditors: Amounts falling due within one year

	2018	2017
	£	£
Trade creditors	2,542	4,721
Other taxation and social security	2,164	2,651
Other creditors	249	221
Accruals and deferred income	5,100	4,500
	10,055	12,093

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2018 £
Unrestricted funds					
General Funds - all funds	(23,128)	181,557	(124,481)	(25,857)	8,091

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(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

15. Statement of funds (continued)

Designated funds

DFiD Match Fund	(6,888)	-	-	-	(6,888)
Haiti Volunteer Village	375	2,887	(3,380)	-	(118)
Hammerson	32,980	-	(14,135)	-	18,845
St Pauls - Haiti Trip	970	8,347	(5,137)	-	4,180
Fundraising Designated	777	-	(675)	-	102
Safe Birthing Kit	6,472	-	-	-	6,472
Rehabilitation	6,816	-	(4,712)	-	2,104
Carol & Andy	-	5,409	(1,001)	-	4,408
East Africa - General	-	32,742	(29,265)	2,630	6,107
Endowment Fund - Co-ordinator	-	7,200	(7,200)	-	-
Haiti	-	2,540	(7,869)	-	(5,329)
	<u>41,502</u>	<u>59,125</u>	<u>(73,374)</u>	<u>2,630</u>	<u>29,883</u>

Restricted funds

Agriculture	83	-	(848)	765	-
Community Health	17,052	-	(13,850)	-	3,202
Cradle Projects	25,217	93,009	(80,289)	-	37,937
DFiD Grant	(5,375)	-	-	5,375	-
Haiti Chapel Project	-	-	(4,444)	4,444	-
Hurricane Matthew 2016	28,107	-	-	(28,107)	-
Hurricane school	8,465	20	-	(8,485)	-
Maison de Benediction	(876)	2,896	(3,187)	1,167	-
Maternity/Paediatric Units	(10,384)	2,669	(37,720)	45,435	-
Mission Support	2,176	-	-	(2,176)	-
Radiology	5	-	-	(5)	-
Rehabilitation	-	89,639	(99,611)	9,972	-
South Sudan Fund	(4,897)	-	-	-	(4,897)
Electrical Upgrades	1,272	-	(1,272)	-	-
Cradle-Haiti	3,828	-	-	-	3,828
IDP Agriculture Project	-	22,900	(32,132)	(5,244)	(14,476)
Maison de Benediction - Campaign	-	2,359	(1,619)	-	740
EP2030	-	2,378	(3,362)	-	(984)
Girls Dormitory	-	4,250	(4,336)	86	-
HAPPEE	-	6,550	(6,265)	-	285
Neonatal	-	495	(8)	-	487
Pippa Fund	-	600	(600)	-	-
	<u>64,673</u>	<u>227,765</u>	<u>(289,543)</u>	<u>23,227</u>	<u>26,122</u>
Total of funds	<u>83,047</u>	<u>468,447</u>	<u>(487,398)</u>	<u>-</u>	<u>64,096</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2017 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2017 £</i>
General Funds - all funds	(10,628)	236,672	(149,168)	(100,004)	(23,128)
Designated funds					
DFiD Match Fund	9,756	-	(16,644)	-	(6,888)
Haiti Volunteer Village	-	375	-	-	375
Hammerson	-	33,011	(31)	-	32,980
St Pauls - Haiti Trip	-	970	-	-	970
Fundraising Designated	237	550	(10)	-	777
Safe Birthing Kit	7,205	1,000	(1,733)	-	6,472
Rehabilitation	6,269	547	-	-	6,816
	<u>23,467</u>	<u>36,453</u>	<u>(18,418)</u>	<u>-</u>	<u>41,502</u>
Restricted funds					
Australia - NICU	-	16,989	(19,793)	2,804	-
Agriculture	313	720	(950)	-	83
Chaplaincy	-	150	(9,895)	9,745	-
Community Health	-	30,204	(13,152)	-	17,052
Cradle Projects	15,709	21,530	(12,022)	-	25,217
DFiD Grant	-	32,328	(57,703)	20,000	(5,375)
UN funded Solar Projects	-	121,632	(123,533)	109	(1,792)
Guernsey Solar Project	-	39,880	(38,088)	-	1,792
Haiti Chapel Project	15,026	15,500	(26,698)	-	3,828
Hurricane Matthew 2016	35,908	15,313	(23,114)	-	28,107
Hurricane school	-	18,731	(10,266)	-	8,465
Maison de Benediction	-	2,609	(21,485)	18,000	(876)
Maternity/Paediatric Units	268	2,505	(43,157)	30,000	(10,384)
Mission Support	1,756	420	-	-	2,176
Radiology	5	-	-	-	5
Rehabilitation	-	96,300	(114,907)	18,607	-
South Sudan Fund	(464)	98,770	(103,942)	739	(4,897)
Electrical Upgrades	1,272	-	-	-	1,272
	<u>69,793</u>	<u>513,581</u>	<u>(618,705)</u>	<u>100,004</u>	<u>64,673</u>
Total of funds	<u><u>82,632</u></u>	<u><u>786,706</u></u>	<u><u>(786,291)</u></u>	<u><u>-</u></u>	<u><u>83,047</u></u>

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16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2018 £	Restricted funds 2018 £	Designated funds 2018 £	Total funds 2018 £
Tangible fixed assets	(8,534)	8,998	-	464
Current assets	17,682	26,122	29,883	73,687
Creditors due within one year	(10,055)	-	-	(10,055)
	<u>8,091</u>	<u>26,122</u>	<u>29,883</u>	<u>64,096</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2017 £	Restricted funds 2017 £	Designated funds 2017 £	Total funds 2017 £
Tangible fixed assets	618	-	-	618
Current assets	(11,653)	64,673	41,502	94,522
Creditors due within one year	(12,093)	-	-	(12,093)
	<u>(23,128)</u>	<u>64,673</u>	<u>41,502</u>	<u>83,047</u>

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

	2018 £	2017 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(18,951)	415
Adjustment for:		
Depreciation charges	334	289
Dividends, interest and rents from investments	(40)	(20)
(Increase)/decrease in debtors	(50,402)	19,367
Decrease in creditors	(2,038)	(35,849)
Net cash used in operating activities	<u>(71,097)</u>	<u>(15,798)</u>

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18. Analysis of cash and cash equivalents

	2018	2017
	£	£
Cash in hand	13,520	84,757
Total	<u>13,520</u>	<u>84,757</u>

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19. Related party transactions

The CEO of the charity is also a trustee of Cyan International. HHA work in Uganda, through an agent, Cyan International (Uganda), also known as Justice Livelihood Health. Through the agent HHA executed a number of emergency projects whilst waiting for HHA's own NGO registration. This included, the secondment of certain staff, and HHA transferring \$100,141.97 of project funding through the agent, in support of a range of East Africa emergency projects; mainly the CRADLE and Plumpy'Nut activities.

20. Compensation payment

The charity contributed the sum of \$10,500 as compensation to an accident victim, because the accident was caused by a long term volunteer in Haiti.

