



**HEALTH
POVERTY
ACTION**

**Annual report
and accounts**

2023-2024

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Cover image: Mother and baby at the planting of a vegetable garden in Tuipox, Guatemala.

All photos © Health Poverty Action

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Message from Director and Chair

From a prolonged dry season in Guatemala to floods in Ethiopia and Kenya, and landslides in Rwanda, it is increasingly evident that no region is immune to the escalating climate crisis. This year, our teams faced increased loss of lives and livelihoods, mass displacement, destruction of infrastructure and disease outbreaks. From water treatment in Ethiopia, dry gardening techniques in Guatemala, to providing emergency healthcare as part of the flood response in Kenya, we adapted to this sustained and growing threat.

Conflicts affected a number of places in which we work including Myanmar and Ethiopia. External debt crises continue to plague a range of countries including Laos, Ethiopia and Kenya, straining healthcare and other public budgets, hitting the poorest hardest. Rising inflation and cuts in donor funding, particularly in Somaliland and Myanmar, have exacerbated poverty and created further obstacles to health.

As ever, our teams continue to work alongside governments in these challenging contexts, to provide direct healthcare to excluded groups, support community volunteers to provide health information and access in remote places, champion the adoption of health services that meet the cultural needs of excluded people, and tackle entrenched inequities such as gender-based violence.

Alongside all our local and national advocacy we campaign for better global policies; including how better drug policies must be part of the solution to the climate emergency.

We never work alone but as part of a team, with the goal of robust, equitable state healthcare, shaped by and accessible to all those it serves.

Our sincere thanks to all of you who stand with us.



Oliver Benjamin Kemp
Chair of Trustees



Martin Drewry
Director



Who we are

We see health differently. We do what's needed, not what's easiest, to stop health being denied. We work alongside ignored communities in ten countries worldwide who refuse to accept the injustices that deny people a healthy life.

We don't pick the easiest road, we pick the one that will make the biggest difference to people's lives. That's why our local team in Myanmar will trek for six weeks through the freezing mountains to run health training courses. It's why we join forces with communities in remote Somaliland villages, supporting people to demand better health facilities. Our approach partners us with some of the most remote and marginalised communities around the world.

And it's why we confront policy issues that are complex and sometimes controversial.

We are part of a global movement for health justice – the People's Health Movement – and work in close partnership with Find Your Feet, whom we support with grants, managing costs and finances.

Our legal purpose is:

To preserve and protect the health, through the provision of primary healthcare, of communities who receive little or no external assistance because of political instability and/or conflict.

Public benefit statement

Health Poverty Action's charitable purpose is carried out for the public benefit following our vision and mission. The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Charities and Public Benefit.

Country updates

All our work is done in collaboration with governments, local communities and other partners towards the goal of robust, equitable state healthcare. Country contexts give a snapshot as relates to our work and are not intended to reflect any country as a whole.



Guatemala

Context

Guatemala has become an upper middle-income country, yet retains vast disparities between the Indigenous Maya and the dominant non-indigenous populations. The Maya experience markedly poorer health and greater poverty. A lack of jobs has driven many to migrate to the United States, risking their lives and incurring huge debts to cross the border. Governance remains weak, with widespread corruption among state actors. Communities already vulnerable due to their remoteness, poverty, and indigenous majority now face additional challenges from an extended dry season as a result of the climate crisis.

Political update

A reformist candidate won the Presidency, leading to efforts to overturn his electoral victory. Mass protests and social mobilisation defended the election results, and he took office in January 2024. With only a handful of legislators in Congress, he faces significant challenges in reforming governance, the economy, and the historically weak state services. In April and May 2024, many of our communities were affected by forest fires. Combined with the longer, hotter dry season, this has damaged crops and led to food price inflation.



Discussing depression with pregnant women and mothers.

Our work

We work in seven districts with indigenous Maya K'iche' and Maya Mam women, mainly pregnant women and mothers, as well as traditional birth attendants and government health staff. We reduce maternal and new-born mortality and improve public health services, building relationships between state health services and indigenous communities. Adapting government services to provide culturally appropriate care is

a cross-cutting theme in our work, and we are encouraged that many of our approaches are now being taken up by the government itself.

We were the only NGO invited to share our expertise with a range of Latin American governments at an international conference on how they can develop culturally appropriate approaches to rural maternal health.



Pregnant women in interactive group sessions, learning newborn care techniques.

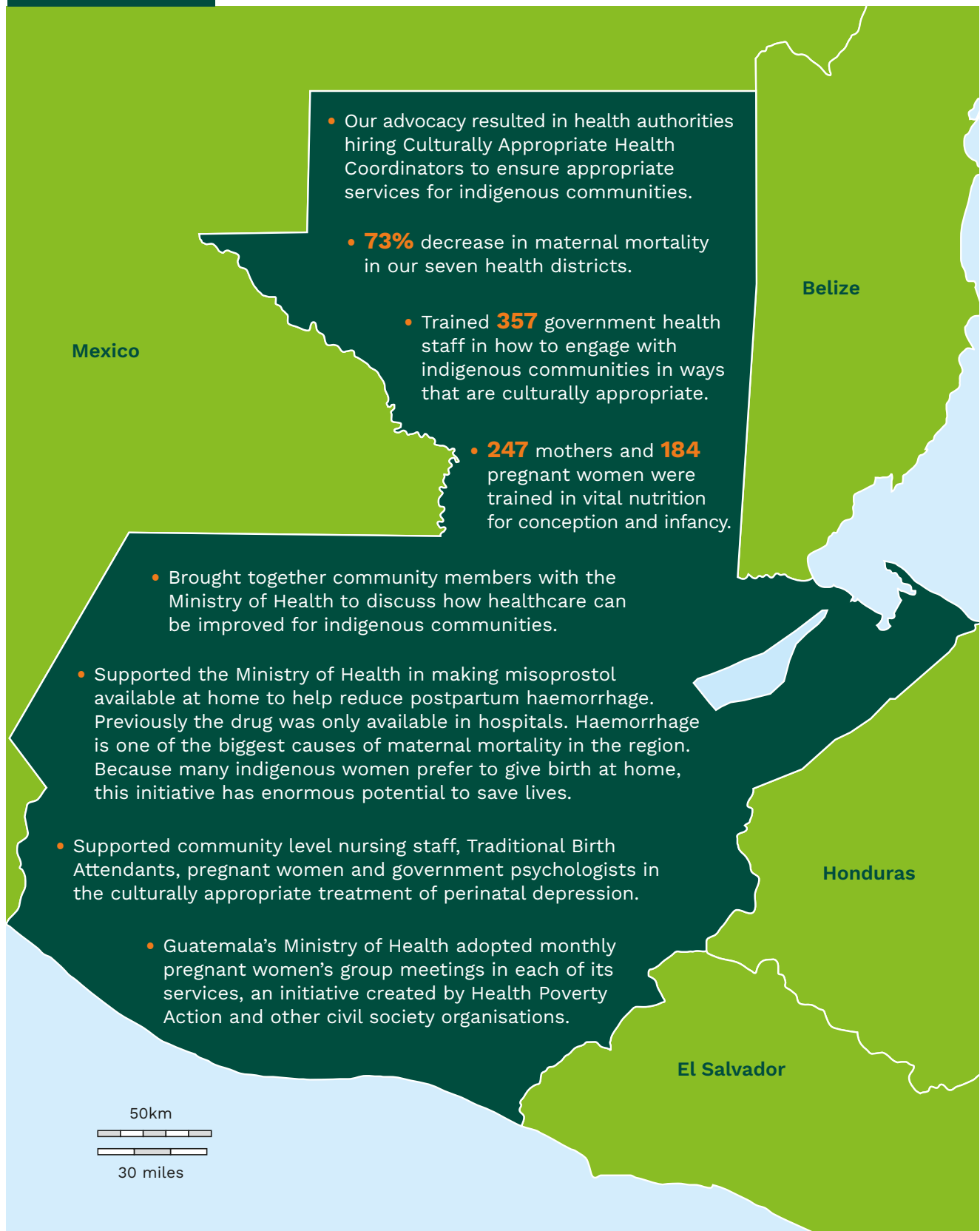
We address malnutrition through demonstrative gardens for vegetables and indigenous medicinal plants at health clinics. Pregnant women, community authorities, and government staff learn how to grow and harvest nutritious food and plants, using natural fertiliser and insecticide and we provide people with seedlings to replicate this at home.

In response to the effects of climate change we provided oral rehydration fluids to community members engaged in firefighting; and shared basic dry gardening techniques which can be used when water is scarce.



Chinimabe medicinal plant garden.

Highlights



Gardening for better nutrition in Guatemala

Brenda Cabrera Escalante is 32 years old and expecting her second baby. She learned how to grow nutritious food through one of our demonstrable gardens and established her own vegetable garden.

“Health Poverty Action showed us how to plant seeds and seedlings... We usually just plant cornfields and potatoes.... I’d never seen how to plant these vegetables, and had never prepared a vegetable plot before this invitation. So for me, it’s my first time planting.

A vegetable garden is important, because it helps us have vegetables to hand, and it’s cheaper for us than buying. The most interesting thing was seeing how different vegetables are planted, and which ones are in seed, and which are seedlings. There were some that I’d never seen, such as hierbamora – I loved seeing that.

I have learned how to make organic fertilizer, and natural insecticides with materials used we already have in the home, such as firewood ash, animal fat soap and lime. HPA gave me seeds and seedlings. I’ve planted them in my home, close to my cornfield. Everything that I planted has come up, and I’m happy with them and taking good care of them!

Having a garden to hand helps me a lot, I don’t have to buy as much food, and it helps my family’s meals. My husband helps me take care of the vegetables, and the planting when I explained to him how to do it. Now he tells me that when we harvest what we planted, we’ll be buying more seeds...

“Now I’m always going to plant my vegetable garden; and next year, I’ll expand it, to make sure we have enough for the whole family. I’d recommend other women plant a garden for their own benefit; and that others join in with the different activities held in the health post, so they can learn too.”



Namibia

Context

Namibia is the second most unequal country in the world,¹ with starkly different poverty rates and access to services across different groups. This is especially problematic for the marginalised San population. There are very high levels of unemployment. Namibia's huge land mass and low population density impedes access to health services. The legacy of apartheid systems of government remains, worsened by the COVID-19 pandemic. Rates of HIV/AIDS and tuberculosis are high among marginalised groups.

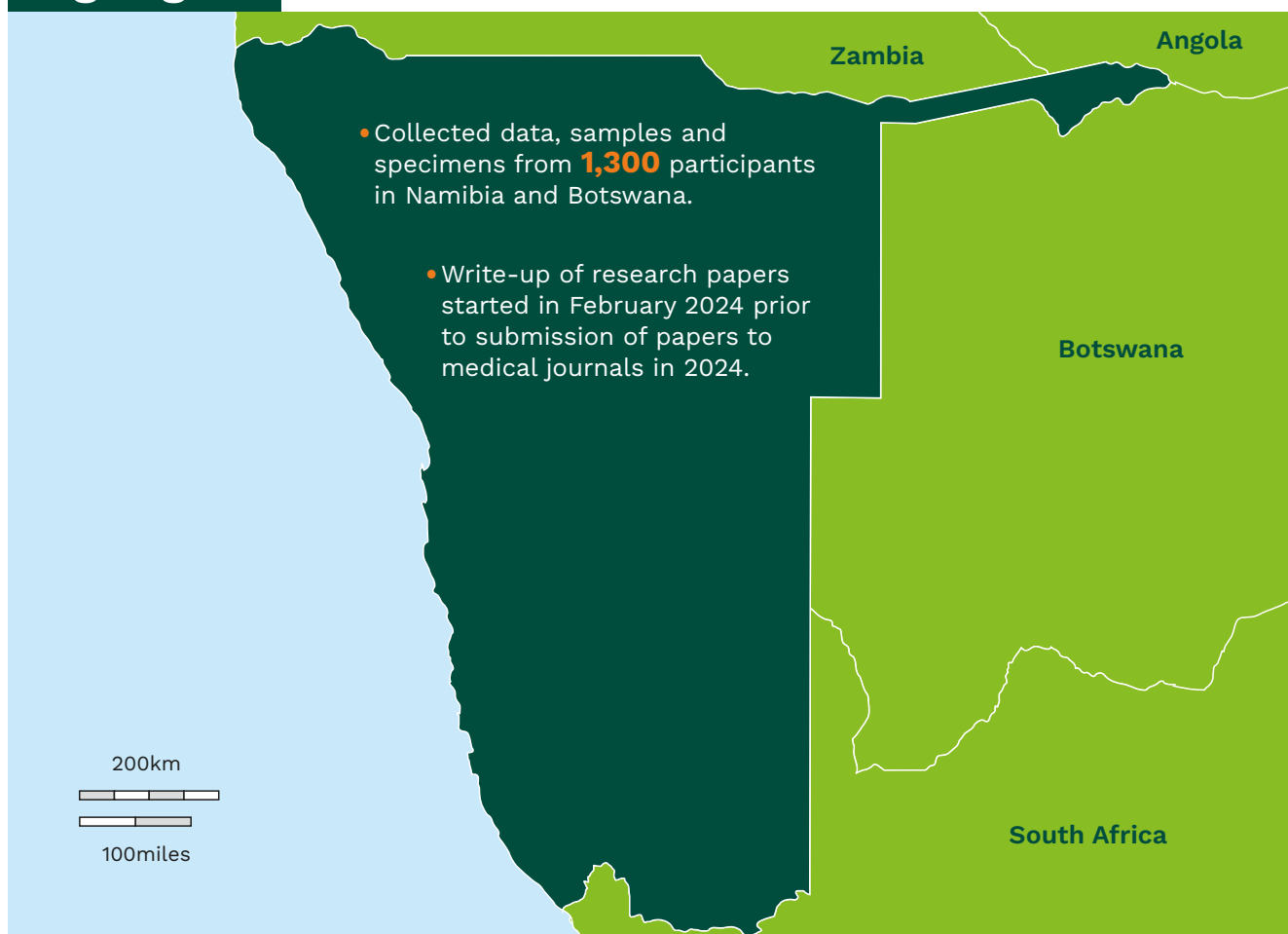
Political update

Inflation increased to a five-year high in 2022. The poorest suffer the harshest effects. The country is reliant on food imports and the after-effects of the COVID-19 pandemic increased risk of food insecurity. Despite its many challenges, Namibia is classified a high-middle income country by the World Bank and donors have recently scaled down funding to the health sector.

Our work

We partner in a research collaboration alongside several universities, which aims to improve understanding of the COVID-19 epidemic in Namibia and Botswana, including ways in which the virus was transmitted and how it interacts with other pathogens such as HIV and tuberculosis. We will use the research to improve the early diagnosis and effective management of tuberculosis cases.

Highlights



1. <https://www.statista.com/statistics/264627/ranking-of-the-20-countries-with-the-biggest-inequality-in-income-distribution/>

Rwanda

Context

Rwanda's 1994 genocide devastated the country, destroyed its infrastructure and subjected millions of people to various forms of violence. Today violence against women is endemic. More than 41% of women have experienced physical and/or sexual violence from an intimate partner in their lifetime, whilst almost a quarter reported being subjected to it in 2021.² Many families use charcoal and wood burning cooking stoves, which increase indoor air pollution and deforestation, depleting Rwanda's natural resources. This results in higher carbon emissions, soil erosion, a decline in biodiversity, and carbon monoxide poisoning. This is especially dangerous for women and children who predominantly use the stoves.

Political update

Unpredictable rainfall patterns caused by climate change have significantly impacted our tea growers' cooperatives. The devastating effects of these climatic extremes were starkly illustrated in May 2023, when heavy rainfall triggered landslides and flooding.

Our work

We help survivors of gender-based violence in the Western Province access work. We provide hands-on training in practical workplace skills, entrepreneurship, business development, and work placements in the tea sector for 3,150 people, predominantly women. We support survivors of gender-based violence (who often face stigma) to successfully reintegrate into families and communities.

In the Eastern Province we promote the adoption of alternative cooking stoves to reduce the environmental and health risks associated with traditional stoves and enable people to save money on fuel.



Tea plucking training at Rutsiro tea factory.

“Before we intervened many people in the community faced numerous socio-economic challenges... they lacked financial security, a reliable source of income, and access to basic services, making it difficult for them to survive and plan for their future... Thanks to our work...most of the participants are now employed in tea plantations and tea cooperatives.

Cooperative Manager in Rusizi District

2. <https://evaw-global-database.unwomen.org/en/countries/africa/rwanda#1>

Highlights



Cooking for less with eco-friendly stoves

In the village of Gashara, alternative cooking stoves have been of enormous benefit to people like **Seth Byringiro**. Seth previously struggled with the high cost of traditional cooking methods, spending around 1,000 Rwandan Francs (RWF) (59 pence) for a single meal. This was both burdensome and unsustainable for his household. The new stoves have transformed his daily life, now 1,000 RWF provides Seth and his wife with an entire week of meals.



The new cook stoves.

The new stoves are also better for the environment as they require considerably less firewood. After noticing the benefits, Seth's neighbours borrowed a stove to cut back on their own cooking-related carbon emissions and save money.



Seth (right) pictured with HPA Rwanda Country Director Maurice Nizeyimana.

Seth's experience reflects the wider community's desire to shift towards more cost-effective and sustainable cooking practices, demonstrating how interventions can improve both people's income and the environment.



“One of the most significant achievements this year that I am personally most proud of is the successful implementation and impact of the gender-based violence survivors Economic Empowerment Project. It has provided survivors with vital training in soft skills, financial literacy, and tea plucking, fundamentally changing their lives. Seeing more than 2,000 survivors secure tea plucking jobs and 472 people start their own businesses has been incredibly fulfilling. These accomplishments are not just statistics; they represent real, tangible improvements in the lives of survivors,

offering them a path to financial independence and a renewed sense of purpose. I feel immense pride and satisfaction knowing that our efforts have helped empower people, giving them the tools and opportunities to rebuild their lives and gain economic stability. This achievement is a testament to the hard work, dedication, and resilience of the survivors and our team. It reinforces the importance of providing comprehensive support to survivors of gender-based violence and the transformative power of economic empowerment.

Solange Ineza, Project Manager

Kenya

Context

Mandera County in which we work is rife with inequality and the impacts of patriarchy, including widespread female genital mutilation and poor sexual and reproductive health. Mandera County's literacy rate is only 30%, while the national average is 79.3%. Effects of the climate crisis include both drought and floods, exacerbated by inadequate social services, poor physical infrastructure, causing people to be displaced from their homes and become refugees.



Community conversation forum with the team in Mandera.

Political update

Recently the cost of living has skyrocketed. This combined with donor funding cuts has impacted our work. A drought forced many people to relocate in search of pasture for their livestock, slowing down project activities. At the same time, floods forced us to halt operations for nearly a month while the community dealt with the aftermath.

Our work

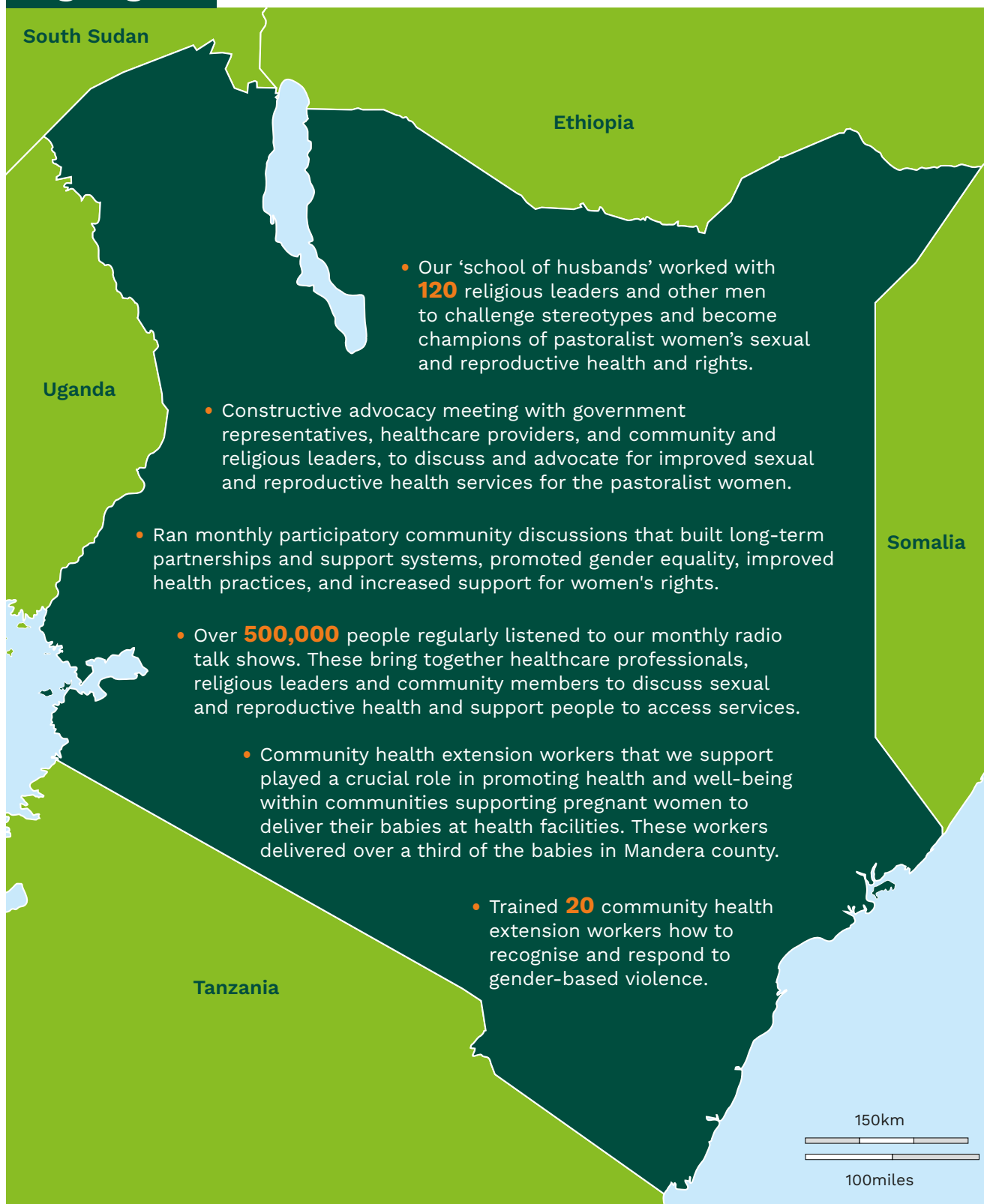
We work with a minority Somali pastoralist community on the Ethiopia/Kenya border to improve sexual and reproductive health, address issues of gender-based violence including female genital mutilation, ensure government services are culturally appropriate and accessible, and integrate feedback systems to put pastoralists at the forefront of influencing change for their health systems. We find ourselves increasingly forced to deal with the climate emergency; helping community members obtain essential items including mosquito nets, making our vehicle available during emergencies and providing health education when extreme weather makes providing direct health services impossible.



“This has been a challenging year as we experienced drought and floods in equal measure with Mandera at the epicentre. However the programme has managed to stand the test of time. The engagement of men on sexual and reproductive health and the conversion of perpetrators of FGM to community champions against the practice shows both our huge impact and community ownership. We are happy that we are slowly creating a united community where equity and equality are being realised.

Collins Ayoo, Country Director, Kenya

Highlights



Mama Fatuma: a leading light in community conversations on FGM

In the remote village of Jabi, Mandera County, the practice of female genital mutilation (FGM) had been deeply entrenched for generations. For years, **Mama Fatuma**, a respected elder earned her living as a traditional circumciser, performing the procedure on young girls. However, Fatima's perspective began to shift after attending a series of community conversation sessions organised by Health Poverty Action.

The sessions brought together village elders, religious leaders, women leaders and young people to provide a safe and inclusive platform to discuss FGM and other harmful practices. Mama Fatuma was initially hesitant to participate, as she had long believed that FGM was a necessary cultural tradition. However, she listened as women shared their traumatic experiences of undergoing FGM, and heard the pleas of parents who desperately wanted to protect their daughters. Deeply moved by these stories, Mama Fatuma made the courageous decision to abandon her role as a circumciser and contribute to the eradication of FGM in her community. She was enrolled into our training sessions. Equipped with newfound knowledge and empathy, Fatima began to lead her own sessions in Jabi and became one of Health Poverty Action's community conversation facilitators leading her own sessions with 20 people each month.



The community with Mama Fatuma in a community conversation meeting.

Mama Fatuma's transformation from a circumciser to a community conversation facilitator had a profound impact on the village. As she shared her story and the lessons she had learned, more and more community members began to reconsider their support for FGM. She said, 'Families have started to pledge their commitment to protecting their daughters, and the national government even introduced by-laws to discourage this practice. I am happy to be the leading light in this new transformation.' Today, Mama Fatuma is widely respected in Jabi as a champion of women's rights and a driving force behind the decline of FGM in the region. Her story serves as a powerful testament to the transformative power of inclusive dialogue and the potential for individuals to enact meaningful change within their communities.

Ethiopia

Context

The country continues to grapple with the aftermath of conflict, despite a cessation agreement in November 2022. High inflation and the climate crisis have intensified poverty and insecurity. Severe droughts in some regions led to poor harvests, high levels of food insecurity, malnutrition, and increased disease outbreaks, whilst other regions are beset by flooding. Pastoralist communities, heavily reliant on livestock, face rising costs for animal feed, medical care, and market access. In urban areas, the soaring expenses for housing, food, and healthcare have deepened poverty. Women and girls endure abuse and discrimination, with female genital mutilation remaining a widespread practice.



HPA field team celebrating World Health Day by providing healthcare services in Abala Woreda, Afar region, Ethiopia. Photo: Solomon Gamene



Mobile health team midwife, Hanna, providing services to a young child during world health day in Abala, Afar Region.

Political update

Headline inflation was 32 percent in 2023, almost three times the Government's target. Humanitarian needs remained high, triggered by the convergence of climate crisis and conflict. In November 2023 flooding affected an estimated 1.5 million people, displaced hundreds of thousands more and decimated livelihoods and infrastructure. Severe water shortages, malnutrition, food insecurity, and disease outbreaks – including measles, malaria, dengue fever, and Ethiopia's longest-ever cholera outbreak – combined with economic shocks, caused immense suffering and loss of life. Inter-communal violence escalated in various regions. The escalation of conflict in Sudan has led to an influx of people returning to or arriving as refugees, most requiring immediate assistance.

Linking survivors of gender-based violence to support networks

Eighteen-year-old **Anfa Macalin** from Barre district in the Somali region became pregnant following a violent rape. In line with the cultural beliefs about rape, her family shunned her to avoid bringing shame to the household.

Anfa sought refuge in her uncle's house in another district, where she gave birth. Health Poverty Action runs a community mechanism for reporting gender-based violence in which we support women and girl's groups to discuss and support survivors of violence, provide them with practical and emotional help and link them to other government services. Through this we learned of Anfa's situation and provided psychosocial and medical services for her and her baby. We also supported Anfa's reintegration into her community, connected her with government welfare and business support and helped her start a small shop where she sells water, tea, and coffee.

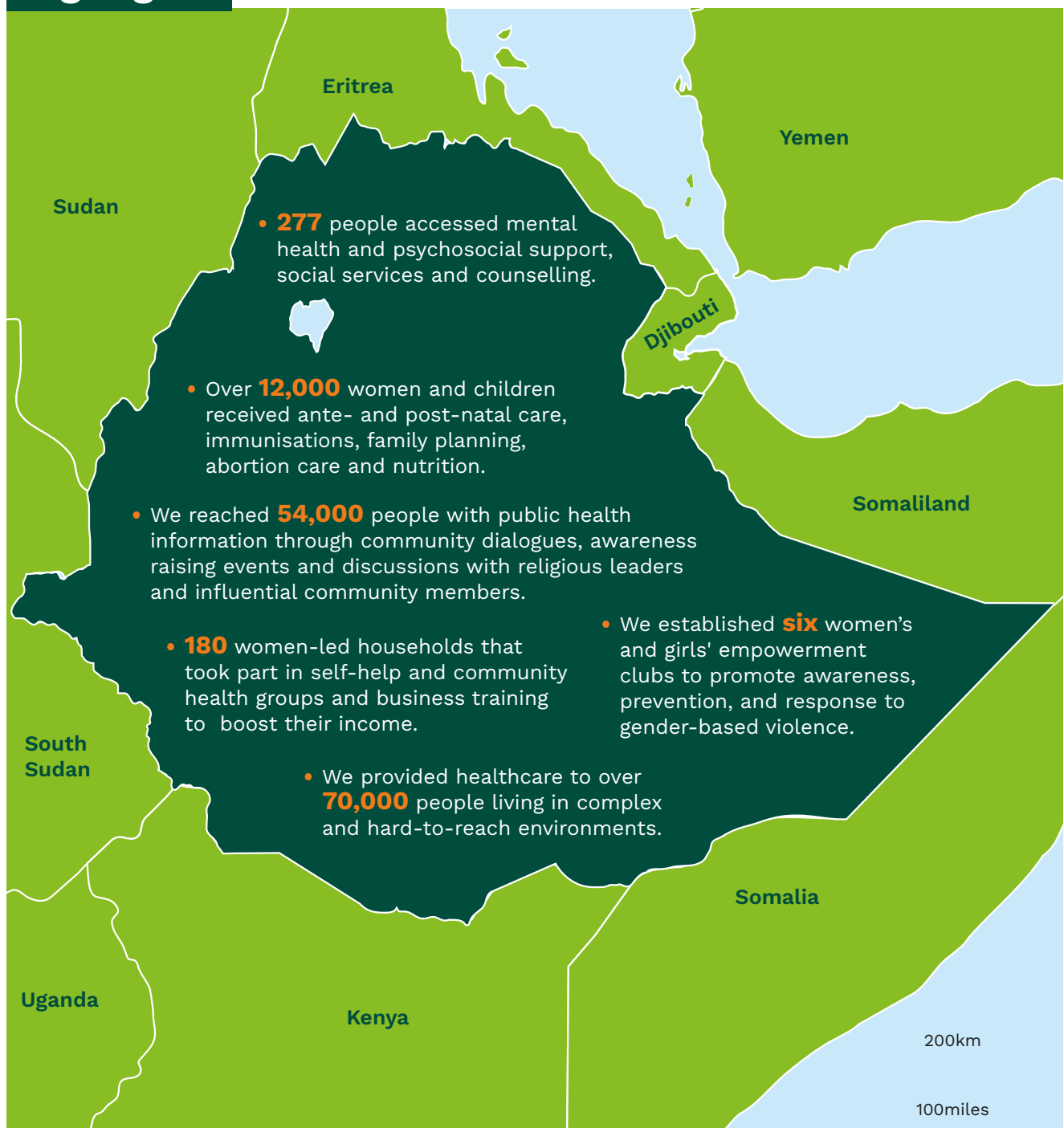


Amfa and her baby in a local shop in Dollo Bay woreda supported by Health Poverty Action. Photo: Dr. Basleal Yirgu

Our work

Improving healthcare for marginalised groups, such as pastoralists and people affected by conflict. This includes providing essential primary healthcare services, support to the government's ambulance service, educating people on maternal, sexual and reproductive health and gender-based violence. We run mobile health clinics to cater specifically to pastoralists. This year we piloted a community-based health insurance project to improve the income and sexual and reproductive health of women, and deployed mobile health and nutrition teams to provide physical and mental healthcare to 25,000 people displaced by conflict. We were also forced to respond to the climate crisis deploying rapid response teams, providing water treatment for flood affected communities and emergency health services. Our approach to collecting and implementing patient feedback in emergency response services has been recognized and widely promoted as best practice by the World Health Organization led health cluster.

Highlights



Somaliland

Context

Somaliland is an autonomous territory which declared independence from Somalia in 1991. The territory suffers many challenges, notwithstanding its lack of recognition by the international community. It is home to a large number of people who are internally displaced as a result of conflict or the climate crisis. It is severely affected by drought and suffers high levels of gender-based violence, including the world's highest levels of female genital mutilation (FGM), with almost all women aged 15-49 having experienced it.³

Political update

Rising inflation and the cost of living crisis created further challenges this year. Meanwhile cuts to donor funding, in particular from the UK, have had a significant, detrimental impact on the already underfunded health system. Extreme weather events, changing rainfall patterns, and rising temperatures continue. The debate on the

stalled draft law against female genital mutilation and protective policy frameworks for women – for which we have advocated – were re-ignited by the government as a result of our advocacy.

Our work

We have supported the government of Somaliland for many years playing a vital role alongside the Government in delivering and strengthening the country's health system. Our work is extensive and multifaceted, encompassing maternal and child health and nutrition, a widespread programme of community outreach to challenge attitudes tackling gender-based violence and female genital mutilation, and a multisectoral drought response programme. We have a particular focus on marginalised communities, including pastoralists and people who are internally displaced as a result of the conflict, working in a number of camps for people who are displaced ensuring they can access healthcare.



Women gather outside of a Abdal Health Centre.

3. <https://euaa.europa.eu/country-guidance-somalia-2022/2114-female-genital-mutilation-or-cutting-fgmc#:~:text=A%20survey%20of%202020%20indicated,of%20women%20surveyed%20experiencing%20it.>

Highlights



Myanmar

Context

Myanmar is home to 135 ethnic groups and the world's longest running civil war. In 2011 the country began to transition away from full military rule with hope of democratic reforms. However, a military coup in February 2021 returned Myanmar to military rule. All the Special Regions in which we work have been affected by on-going armed conflict for decades. Many people have been forced from their homes to camps or host communities. There are no government facilities or health staff in the area, only the ethnic health system. In seven regions of Myanmar the majority of people are unable to access clean water. Marginalised ethnic minority groups living in the forest often carry the greatest burden of poverty and disease and struggle to access healthcare. Young women and girls are frequently the victims of gender-based violence. People living in excluded communities including pregnant women, mothers, new-born babies and children under five years old are often denied access to healthcare. Access to nutrition is a severe problem for pregnant women and children under five years old.



Woman who raises chickens to meet her family's needs.

Political update

The communities we serve grapple with dual burdens of poverty and instability as a result of conflict. Inflation and rising living costs, disrupted livelihoods, displaced families and disrupted supply chains, make it difficult to transport goods and services to affected areas. Cuts to funding from donors have significantly impacted our work and the livelihoods of those in the areas we work leaving vulnerable populations without access to vital healthcare, exacerbating health disparities and increasing the risk of preventable diseases. Extreme weather has forced families to leave their homes, destroyed infrastructure, affected agricultural productivity, disrupted water supplies and sanitation facilities, increasing the risk of both water and vector borne diseases.

Our work

Our work to strengthen basic health services and support community health in this complex context is extensive, and spans decades. We train health workers, support health facilities with supplies and equipment, improve maternal and child health, provide immunisations, conduct health promotion and education sessions and provide outreach services to remote communities. Much of our work is through supporting community actors such as Village Health Committees to raise awareness in their communities. We have a particular focus on malaria and tuberculosis control services for migrants, and given the high prevalence of malaria in border areas, advocate with both the Chinese and Myanmar governments to promote cross-border collaboration. We conduct a range of actions to tackle gender-based violence, including health worker training, community awareness raising and supporting referrals for survivors. Particularly important is ensuring health services meet the needs of marginalised ethnic groups.

Highlights



A dedicated volunteer's commitment to community health

Bum Sin Village is a remote mountain village unreachable by government health staff. In need of healthcare, the village head requested support from Health Poverty Action, who trained and recruited **Ngor Ma Sar** as an Integrated Community Malaria Volunteer.

Before Ngor Ma Sar's appointment, the people of Bum Sin village faced challenges accessing medicine and health information due to its distance from health facilities. "Before, there was no one to share health knowledge with, and the pregnant mother did not know that she had to go to the hospital after the delivery bleeding, so she died at home. A pregnant mother also died because she could not give birth. Some mothers know that their children are sick, but they have no health awareness and don't know how to get medical treatment. There are some children who should not have died," the village head said.

Following her training, Ngor Ma Sar conducts health promotion sessions and provides basic health care services to the community, using medicine provided regularly by Health Poverty Action. In emergencies, she can refer patients to the hospital.

Ngor Ma Sar now plans to attend an auxiliary midwifery course run by the state health department so that she can provide even more support to her community.

"In the past, parents were afraid to vaccinate their children. If they inject, they are afraid that their children will not be able to walk using their legs because they don't have any health knowledge. Now giving health promotion session by Mrs. Ngor Ma Sar, we have understood, and all the parents are vaccinating their children."

Female villager



Cambodia

Context

Cambodia previously endured many years of conflict and civil war. A low-middle income country, recent cost of living increases have thrust poor households deeper into poverty. Whilst Cambodia has made good progress in tackling HIV in recent years, one in every 200 people still live with the disease. Cambodia has a high level of hepatitis with nearly three in every 100 people living with chronic hepatitis B.

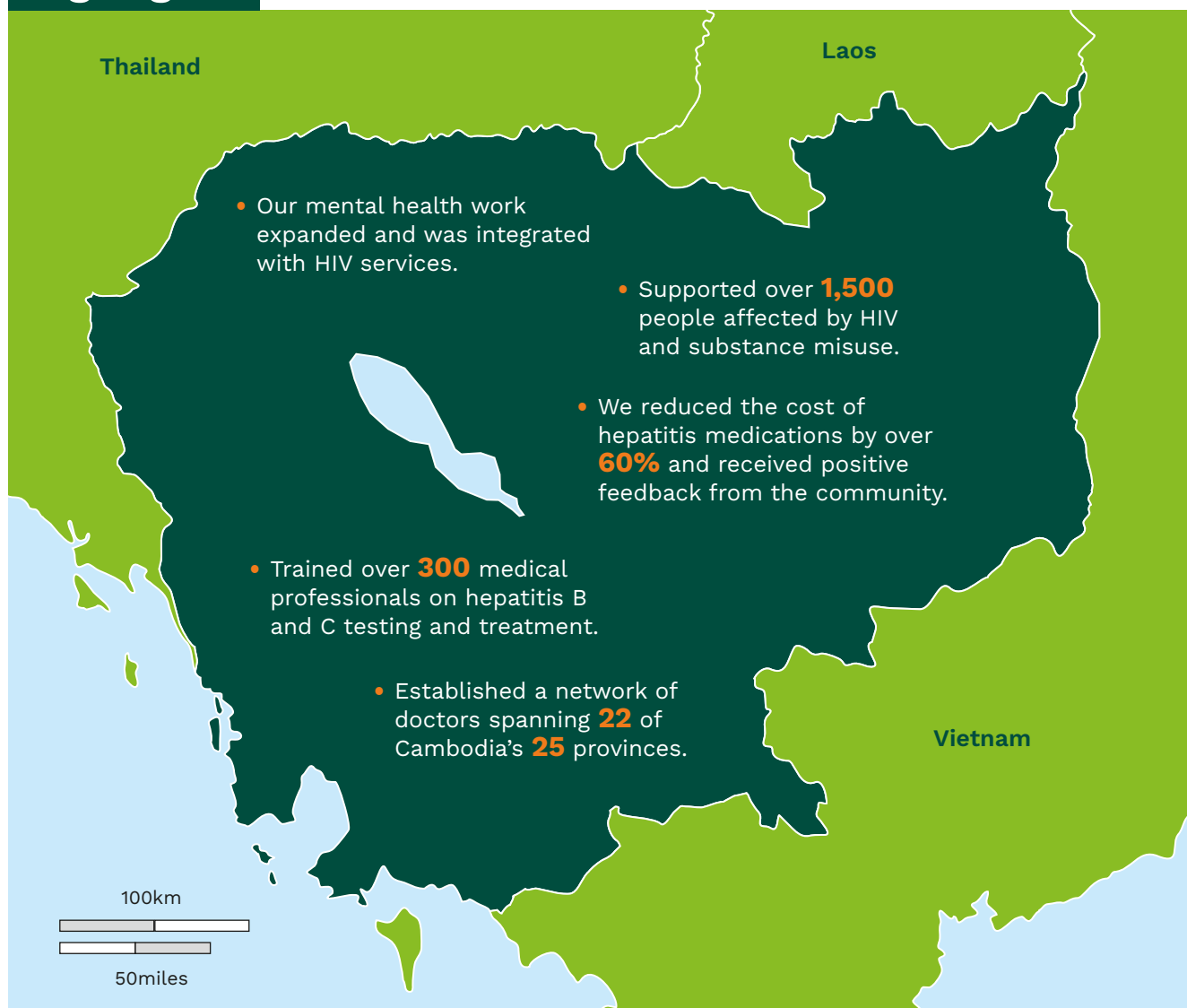
Political update

Cambodia has been politically stable in recent years, enabling additional developments and improvements. Despite this stability, the lack of any political opposition continues to affect processes of good governance, democracy and human rights.

Our work

We focus on harm reduction and mental health, expanding this year to integrate these with HIV services. We launched the Hepatitis Elimination Alliance to unite public and private sectors, medical and community organisations and NGOs to increase awareness of the disease and make treatment accessible and affordable.

Highlights



Laos

Context

Whilst Laos has reduced poverty in recent years, poverty and inequality are still the major development challenges. Due to poverty, people often move for farming, hunting, logging in the forest. People who live near the forest in remote areas often find it especially hard to access health services and are at high risk of malaria infection. Whilst malaria affects around 10% of the population, the disease highlights stark inequalities: ethnic minorities and people living in remote areas are almost exclusively affected.

Political update

Lao PDR has significantly improved health indices, despite facing many challenges. However, current and growing future risks include climate change; heavy rain and flooding as a result of the climate emergency particularly affecting the remote areas in which we work. Lifestyle changes pose an increased threat of non-communicable diseases, such as cardiovascular disease, stroke, cancer and diabetes, which today are responsible for 60% of deaths.

The economic situation in the country is challenging. Up to December 2023, income lagged behind inflation for more than 40% of households. In January 2024, 34% of high-income households reported reducing education spending, compared to 45% of low-income households.⁴

Our work

We collaborate with a vast network of community volunteers in rural and hard-to-reach areas to respond to the malaria endemic, and increase equal access to prevention, testing and treatment for malaria. Alongside comprehensive support to a network of community volunteers, we collaborate with expert centres, public health and healthcare staff, and support data-driven decision making mechanisms for health facilities. This year we also instigated a pilot to integrate home-based primary healthcare to mothers and children who are unable to access health facilities alongside our malaria work.

Integrating maternal health support with malaria monitoring

Malavanh Xaiysompong is the District Facilitator for malaria control-elimination and scaling up of community care in Sepone district. She said of the benefits of combining community-based malaria care with maternal and child health support:

“This is very important for the community of Sepone district, especially women, because they lack knowledge of how to protect themselves when pregnant and large proportions of women do not register their pregnancies.

Village health volunteers already visit families in their homes to monitor malaria cases, so this is the perfect time to also provide primary healthcare to people for whom it would otherwise be inaccessible. Volunteers help women understand warning signs in pregnancy, and after childbirth as well as informing men how to take care of their wives and children in the first critical 1,000 days of life. Intervening at this vital time gives people the opportunity to have healthy children in the future.”



4. <https://www.worldbank.org/en/news/press-release/2024/04/08/inflation-changes-work-patterns-in-laos-and-hits-poor-hardest>

Highlights



Vietnam

Context

As a single-party ruled country, both national and international nongovernmental organisations are scrutinised closely by the government. Whilst considered a lower-middle income country, certain groups, particularly ethnic minorities, remain chronically poor. A high percentage of mobile and migrant populations including forest goers, field sleepers and cross-border migrants live in poverty with low levels of education and knowledge of how to protect themselves against diseases. Physical distance and hard-to-reach locations as well as language barriers prevent many people from accessing healthcare.

Political update

Heatwaves, heavy rains and flooding made it more difficult for us to reach people. Inflation and price fluctuations mainly due to food prices, gasoline and oil this year caused problems both for our work and for communities.

Our work

We work predominantly with marginalised mobile and migrant populations, often from minority groups who usually work deep in forest areas or cross borders to earn a living. A key focus is comprehensive support for community-based health workers who we train to provide an integrated package of services including malaria testing, follow-up treatment and communication in their communities, where formal health services are often absent. We have also developed a cross-border elimination program ready to pilot in the border areas of Vietnam and Laos. All these initiatives contribute to the goal of eliminating malaria in Vietnam by 2030.



Doing what is needed, not what is easiest

In the remote and rugged terrain of Ta Ba commune **Po Ly Po** is a dedicated malaria volunteer, in an area where healthcare is a scarce and precious commodity.

Malaria looms large over Ta Ba commune. The challenges **Po** faces are manifold. The steep and often dangerous roads and trails, the scarcity of resources, unpredictability of the weather, dozens of kilometres commuting and the ever-present risk of contracting the disease himself. But armed with Health Poverty Action's medical kit and a wealth of knowledge, he traverses the commune, educating villagers about the dangers of malaria and the importance of preventive measures, testing people for malaria and gathering data on malaria prevalence.

Highlights



Speaking out

In addition to our national-level advocacy our global campaigns tackle the root causes of global injustice, recognising that poverty and inequality are inherently political. This year we spearheaded ideas and reforms in the areas of drug policy and health justice, in particular through our global coalition on drug policy and environmental justice.

Highlights

- Our international coalition on drug policy and environmental justice grew and significantly expanded its reach. We secured funding to accelerate its work in advance of the CoP climate change conference in Brazil in 2025.
- The coalition on drug policy and environmental justice published the first ever collection of evidence outlining why drug policy is a barrier to climate justice. This has been used to advocate to environmental organisations all over the world.
- We ran a UK coalition of organisations advocating for the next UK government to focus on tackling inequity in its international policy.
- Our film highlighted the impact of vaccine injustice on gender-based violence in Kenya and we spoke on issues of global drug policy and decolonisation in a range of fora.



© Javie Huxley

Fundraising

Context

Funding cuts and increasing costs to implement projects has led to a heightened demand across the sector to secure additional funding. However, between the cost of living crisis in the UK (and globally), wars first in Ukraine and then in Gaza understandably dominating headlines, and frequent climate-related disasters, there has been greater need from already stretched funders and supporters.



Health Poverty Action's London Marathon afterparty.

For example, our trusts and foundation partners have said they have received record-high applications for funding. Many trusts are in spend-down or have closed or paused their application processes. This year has been an extremely competitive environment, making it more challenging to secure funding.

Thankfully, we have been able to rely upon a few new and returning donors, as well as continued and even increased support from our steadfast funders and supporters to improve people's health and challenge the causes of poverty. We have also restructured our team to invest more resources where we have had the most successes, which will hopefully show benefits in years to come. We have also continued our strategic partnership with Health Poverty Action USA to leverage additional funds, most notably for a maternal and children's health project in Guatemala.



Go #TeamHPA, support from the sidelines.

Highlights

- Special thanks to the Medicor Foundation for their significant, multi-year, support towards our work in Ethiopia and Guatemala.
- We celebrated having our largest #TeamHPA in recent history for the London Marathon 2024, raising over £70,000!
- A new partnership with the Civil Service Sports Club saw an additional 20 people join our London Marathon team. Their support was invaluable in promoting spaces to their members and sponsoring an after party for our runners in central London.
- Additional community and event supporters participated in other challenge events, like the Prague Marathon, as well as hosted their own curry nights, bake sales and car boot sales to fundraise for Health Poverty Action.

We have continued to focus on written, digital and telephone appeals to existing supporters and have conducted appeals to the wider public through social media, online media, corporate partners' communication channels and various commercial print media, including British Medical Journal, New Internationalist magazine, Red Pepper magazine, WhatsOn magazine, and the Guardian and London Evening Standard newspapers.

In addition to our summer 'Cambodia in Motion' appeal focused on our work with communities in Cambodia to find innovative ways to address a range of issues, and our winter 'Cultivating Change' appeal, showcasing our work with communities in Rwanda to support survivors of gender-based violence, we also reached out to our donors to ask that they give regular (monthly) gifts and support an online emergency appeal around floods in East Africa.

Health Poverty Action has voluntarily subscribed to the Fundraising Regulator, to which we pay an annual levy, and we adhere to the standards of fundraising activities as set out in The Code of Fundraising Practice. In the past year we did not receive any formal complaints in relation to our fundraising activities. In the past year we have not employed professional fundraisers to bring new supporters on board with our work (such as digital, face-to-face or telephone fundraising). We do our utmost to protect vulnerable people and members of the public from any behaviour which is unreasonable or places undue pressure on any person to support our work. We continually review our fundraising practices to ensure we are adhering to the very best practice and are confident that our fundraising activities do so.



Team HPA at the 2024 London Marathon. Photo: Cheng Fang

Financial review

In solidarity with health workers, activists and communities worldwide, we were able to continue our fight to improve health and challenge the causes of poverty. None of these would have been possible without the generosity of our supporters and we are extremely grateful.

Income

In 2024, we raised £10,707,604, £4,002,567 less than our income in 2023.

Restricted income from our charitable activities decreased by £2,817,298, mainly due to the completion of major projects such as the A2H programme in China/Myanmar, the EC Stop 2 project in Somaliland, FIND and Novartis. Lastly, the UNICEF HPD came to an end in September 2023.

Despite this decrease, we were successful in securing new projects such as humanitarian response funding from FCDO. Several top ups were received to respond to emerging needs in Kachin and Shan states. The Global Fund also extended its four programmes with HPA into a new grant cycle (2024-2026). A similar budget was made available for the LIFT project. Income for these will impact on 2024-2025 statements.

The level of gifts in kind significantly reduced this year, by 90%. This is mainly due to the conflict in Myanmar between the government and different armed groups. For example, UNICEF, A2H and the Global Fund malaria programme PR (Save the Children) could only procure and ship some of the medical and other supplies to us, as it is increasingly difficult to import into Myanmar and then ship to our programme areas.

Our unrestricted income, made up of donations from individual fundraising, consultancy work, the UK government and European trusts and foundations, decreased by £178,162 from the previous year. This is mainly due to a reduction in our trust and foundations income, with two higher-level donors not (re-)funding this year. However, we are re-engaged with them this year.

Further details on income can be found in Note 2 of the accounts.

Expenditure

Our total expenditure in 2024 was £11,041,529 (2023: £14,456,709). This significant reduction is in line with the completion of some of our major projects as stated in the income section. As per the Statement of Recommended Practice (FRS102), our expenditure during the year was apportioned as follows:

We spent £10,679,584 on charitable activities (2023: £14,167,482). This represents 97% of total spend and £361,944 (2023: £289,228) on raising funds (3% of total spend).

Charitable activities

Our total global programme expenditure in 2024 was £9,691,634 (2023: 12,966,209). Our achievements with this expenditure are set out within this report.

Support costs

In 2024, we spent £987,950 (2023: £1,201,273). These funds have been spent on management and administration support costs including finance, human resources, accounting system, legal and governance activities such as safeguarding, protection against fraud and audit costs. Our programme support costs are directly incurred to design and monitor our programmes. Such activities are crucial for delivering high quality programmes and ensuring that robust controls are in place to track how money is spent.

Risks, uncertainties and mitigation

The Trustees and the Senior Management Team regularly oversee major risks and how these are managed. Health Poverty Action views risk management as an integral part of planning, management, decision-making and learning. We identify and manage risks which could prevent us achieving our objectives.

In 2023-2024, the risks outlined on the table below were identified with actions to mitigate them.

Risks	Management actions in 2023-24
Impact of aid cuts <ul style="list-style-type: none"> • Loss of funding 	<ul style="list-style-type: none"> • Continue to build reserves and review cost model • Increase donor relationships • Investigate research partnerships • Continue to develop in house skills to meet the need for innovation
Brexit <ul style="list-style-type: none"> • Not possible to apply to EU calls for proposals as leading organisation (our portfolio of EU grants has reduced over the past few years) 	<ul style="list-style-type: none"> • Actively seek possible partners as sub-recipients for EU funding • Diversify funding from other donors
Programming in complex environments <ul style="list-style-type: none"> • Risk of health, safety and security incidents. Fraud and dishonesty, including bribery and corruption. 	<ul style="list-style-type: none"> • Continue to invest in programmes to strengthen the capacity of country offices and upgrade controls
Currency exchange losses <ul style="list-style-type: none"> • Loss of reserves • Impact on project activities • Increased difficulty in budgeting/forecasting (both unrestricted and project budgets) 	<ul style="list-style-type: none"> • Anticipate exchange rate fluctuations and possible impact • Manage foreign currency reserves in conjunction with cashflow forecasting • New partnership with foreign exchange organisation to manage exchange rate fluctuation through possible hedging
Dependency on restricted income <ul style="list-style-type: none"> • Only 5% of income is unrestricted • Substantial impact in the event of loss of donors 	<ul style="list-style-type: none"> • Adequate reserves policy • Diversification plan implemented • Project development planning
Safeguarding <ul style="list-style-type: none"> • Injury or risk to child or vulnerable adult leading to legal action, negative publicity, financial and reputation loss • Staff fail to whistleblow in the event of a safeguarding issue or in any other area of severe wrongdoing such as theft, fraud and corruption. Or beneficiaries are unaware of how to/unable to report an issue. Risks legal action, negative publicity, financial and reputation loss 	<ul style="list-style-type: none"> • Child and vulnerable adult policy • PPP Policy reviewed and updated • Whistleblowing policy in place. • Beneficiaries informed of reporting structures in all projects • Training conducted across the organisation including overseas staff

For 2024-2025 and beyond, the key risks to HPA are a fall in income from donations or investment income, as well as a reduction in global financing for development over the next few years due to the impact of external factors, such as political instability in parts of the world. One key trend in 2025 will continue to be income diversity, the need to find various ways to raise funds, not simply relying on tried and tested (and often diminishing) channels.

The Board of Trustees and Senior Management Team have discussed short, medium and long-term action strategies, and in relation to this, identified the following as some of our key priorities:

- Seek new project funding. Seeking partnerships to diversify funding from other sources and in programme countries.
- Focus trust fundraising primarily on topping up project budgets so that they provide full cost recovery.
- Support the fundraising team to build strategically to increase the team's net contribution to core income over the longer term.
- Reducing core cost expenditure in the current year whenever possible.

Reserves policy

Our reserves policy enables management of general reserves to ensure we hold an appropriate level of accessible funds to mitigate against identified financial risks, while ensuring we are making strategic use of our funds. We currently hold £3.4M in restricted reserves, but the Trustees have no discretion to reallocate them for other use. These are given for a particular purpose.

We focus on general reserves, as these are the funds at the discretion of the Trustees. Funds are held to provide cover for unexpected changes in income and expenditure, allowing us to continue activities in the event of temporary or permanent loss of income. They also help in the event of incurring one-off costs that are not covered from donor funds.

General reserves also allow us to implement new strategic priorities or invest in new opportunities to achieve our goals.

Our reserves range is reviewed annually. In 2024, our target reserves range was £1-1.5 million. Our closing general reserves of £1.9 million are therefore above the target range.

Ahead of approving the 2024-2025 budget, the Board reviewed our current position to assess the level of general reserves appropriate for the charity to maintain, while encouraging management to explore further investment opportunities.

Investments

The trustees have the authority conferred by the Memorandum and Articles of Association to invest as they think fit any of HPA's money that is not immediately required.

In 2024-2025, HPA implemented its ethical investment policy. We made a series of short-term deposits as stated in the accounts, and as a result of this we raised £30,000 in interest with Flagstone investments.

In addition to this, much thought was put into investing into the property market. The Board of Trustees approved this new venture and next year's account will reflect this.

Financial Risk

Amounts due from donors mainly relate to major institutional donors, and the associated credit risk is therefore considered to be low. There are no external borrowings, and processes are in place to monitor cash flows in order to minimise liquidity risk.

Going Concern

The financial statements have been prepared on a going concern basis which the trustees consider to be appropriate for the following reasons:

- The Trustees have prepared cashflow forecasts for a period of at least 12 months from the date of approval of these financial statements (the going concern period), which considered the inherent risks to the organisation's business model and analysed how those risks might affect the charitable company's financial resources or ability to continue operations over the going concern period.
- Our planning process, including financial projections assume ongoing pressures on the economy, the cost of living and its potential impact on the various sources of income and planned expenditure. Under an alternate scenario, we expect to match potential shortfalls of income with reduction in costs. But if this not possible, as detailed in our general reserves policy, we hold general reserves to provide cover for unexpected changes which will allow us to adjust our cost base and continue activities.

Consequently, the Trustees have concluded that there are no material uncertainties that could cast significant doubt over HPA's ability to continue as a going concern for at least a year, from the date of approval of the financial statements, and therefore have prepared the financial statements on a going concern basis.

Trustees' report

Structure, management and governance

Structure and management

Health Poverty Action is a registered charity and a company limited by guarantee, set up in 1984 to 'preserve and protect the health, through the provision of primary healthcare, of communities who receive little or no external assistance because of political instability and / or conflict'.

Since 2021, in line with our aim to decentralise the organisation, we no longer have a UK office, instead having a Global Core Team. Over the past few years we have developed different approaches in response to changing circumstances in the regions where we work. Where we have had long term programmes, we have gradually devolved responsibility to country managers and offices. We have part-time volunteers working from time to time.

Remuneration policy

The remuneration policy of the charity is reviewed on an ongoing basis at SMT level, and the governing principles of the Charity's remuneration policy are as follows:

- To ensure delivery of the Charity's objectives
- To attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness
- That remuneration should be equitable and coherent across the organisation
- To take account of the purposes, aims and values of the Charity
- To ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries

Senior management remuneration

In relation to deciding remuneration for the Charity's senior management, the Charity considers the potential impact of remuneration levels and structures of senior management on the wider Charity workforce and will take account of the following additional principles:

- To ensure that the Charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay.

- The nature of the wider employment offer made to senior employees, where pay is one part of a package that includes personal development, personal fulfilment and association with the public benefit delivered. The Charity recognises that it is, on occasion, possible to attract senior management at a discount to public sector or private sector market rates.

Remuneration for the year ending 31 March 2024 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

Governance

In accordance with the Memorandum and Articles of Association, the Trustees comprise the membership of the organisation and are responsible for electing new Trustees. All Trustees resign each year, either standing down or standing for re-election.

New Trustees are recruited by advertising in the public media and a range of networks. Newly appointed Trustees receive a full induction introducing them to Health Poverty Action and its work and covering the essentials of what being a Trustee involves. Trustees are encouraged to visit programmes, and some have participated in programme evaluation and organisational development.

The full Board of Trustees meets at least four times a year. One meeting is a full day to discuss key issues facing the organisation and its responses to emerging trends. Where necessary the Board establishes working groups to deal with particular issues and reports back to the full meeting.

Day-to-day management of the organisation is delegated to the Director and staff. The Trustees bring professional traits and skills which provide the basis for their role as Trustees through their individual professional capabilities, bringing these into their Trustee role. They are covered up to £500,000 by a charity trustees management liability insurance policy.

Statement of Trustees responsibilities

We have set out in the Trustees’ Report a review of financial performance and the Charity’s reserves position. We have adequate financial resources and are well placed to manage the business risks.

Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the

foreseeable future. We believe that there are no material uncertainties that call into doubt the Charity’s ability to continue. The financial statements have therefore been prepared on the basis that the Charity is a going concern.

Trustees

The trustees who served during the year and subsequent appointments and resignations are as stated below. None of the trustees held a financial interest in the company.

Trustee	Role	Details
Anna Graham		Appointed 7 July 2017
Rory Erskine Morrison Honney		Appointed 10 December 2014
Anuj Kapilashrami		Appointed 28 June 2019
Oliver Benjamin Kemp ^{1&2}	Chair	Appointed 10 December 2014
Ravi Ram		Appointed 25 March 2022
Fahad Sayood ¹	Treasurer	Appointed 7 October 2022
Ruth Stern ¹	Vice Chair	Appointed 7 October 2011
Betty Ann Williams ¹		Appointed 13 December 2016

1. members of the Finance and Audit Committee
2. members of the Fundraising Advisory Group
Appointments and Resignation dates as stated on Companies House

Trustees administrative report

Health Limited t/a Health Poverty Action
(limited by guarantee)

Registered Company Number: 1837621

Registered Charity Number (England and Wales):
290535

Registered Office:

Health Poverty Action
Suite 2, 23-24 Great James Street
London WC1N 3ES
United Kingdom

Auditors:

Moore Kingston Smith LLP
9 Appold Street
London EC2A 2AP
United Kingdom

Banks:

CAF Bank Limited	HSBC plc
Kings Hill	8 Canada Square
West Malling	London
Kent ME19 4TA	E14 5HQ
United Kingdom	United Kingdom

United Kingdom Director:

Martin Drewry

Senior Management Team:

Kelly Douglas, Head of Fundraising
Natalie Sharples, Head of Policy and Campaigns
Sandra Tcheumeni Boschet, Head of Finance and Administration
Bangyuan Wang, Head of Programmes – Asia
Dr. Tadesse Kassaye Woldetsadik, Head of Programmes – Africa

Trustees' responsibilities

The Trustees (who are also directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of its income and expenditure for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;

- Observe the methods and principles the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that 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. None of the Trustees had any beneficial interest in any contract to which the organisation was party during the year.

Provision of information to auditors

Each of the persons who is a Trustee at the date of approval of this report confirms that: so far as the trustee is aware, there is no relevant audit information of which the company's auditors are aware; and the trustee has taken all the steps that she/he ought to have taken as a trustee in order to make herself/himself aware of any relevant audit information and to establish that the company's auditors are aware of that information. This confirmation is given and should be interpreted in accordance with the provision of section 418 of the Companies Act 2006.

Auditors

Moore Kingston Smith LLP has expressed its willingness to continue as auditor for the next financial year. The Annual Report and Accounts including the Strategic Report is approved by the Board of Trustees and signed on its behalf by Oliver Kemp, Chair of the Board.

On behalf of the Trustees:



Oliver Benjamin Kemp
Chair of Trustees

Date: 11 October 2024

Independent Auditor's report

To the members Of Health Limited T/A Health Poverty Action

Opinion

We have audited the financial statements of Health Limited T/A Health Poverty Action ('the company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the 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 there is 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the strategic report and the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the Trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 34, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

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

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Kingston Smith LLP

Neil Finlayson

Senior Statutory Auditor

Date: 25 October 2024

For and on behalf of

Moore Kingston Smith LLP

Statutory Auditor

6th Floor

9 Appold Street

London

EC2A 2AP

Accounts

Statement of financial activities

(Incorporating an income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
INCOME AND ENDOWMENTS FROM:				
Charitable activities	2	-	10,200,310	10,200,310
Donations and legacies	2	363,130	-	363,130
Gift in Kind Income	2	-	109,492	109,492
Investments	2	29,938	4,733	34,672
Total incoming resources		393,068	10,314,536	10,707,604
RESOURCES EXPENDED				
Raising funds	3	361,944	-	361,944
Charitable activities	4	-	10,679,584	10,679,584
Total resources expended		361,944	10,679,584	11,041,529
NET INCOME/(EXPENDITURE) FOR THE YEAR		31,124	(365,048)	(333,924)
Transfer between funds		-	-	-
Foreign exchange gains in year		(32,925)	(60,990)	(93,916)
NET MOVEMENT IN FUNDS FOR THE YEAR		(1,801)	(426,039)	(427,840)
Total funds brought forward at 1 April 2022		1,931,451	3,893,065	5,824,516
TOTAL FUNDS CARRIED FORWARD at 31 March 2024		1,929,649	3,467,026	5,396,675

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

All incoming resources and resources expended derive from continuing activities.

Statement of financial activities

(Incorporating an income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
INCOME AND ENDOWMENTS FROM:				
Charitable activities	2	-	13,017,608	13,017,608
Donations and legacies	2	541,392	-	541,392
Gift in Kind Income	2	-	1,139,824	1,139,824
Investments	2	1,669	9,678	11,347
Total incoming resources		543,061	14,167,110	14,710,171
RESOURCES EXPENDED				
Raising funds	3	289,228	-	289,228
Charitable activities	4	-	14,167,482	14,167,482
Total resources expended		289,228	14,167,482	14,456,710
NET INCOME/(EXPENDITURE) FOR THE YEAR		253,833	(372)	253,461
Transfer between funds		-	-	-
Foreign exchange gains in year		137,292	72,066	209,358
NET MOVEMENT IN FUNDS FOR THE YEAR		391,125	71,694	462,819
Total funds brought forward at 1 April 2022		1,540,326	3,821,371	5,361,697
TOTAL FUNDS CARRIED FORWARD at 31 March 2023		1,931,451	3,893,065	5,824,516

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

Balance sheet

Health Limited T/A Health Poverty Action Balance Sheet as at 31 March 2024

	Notes	2024 £	2023 £
CURRENT ASSETS			
Debtors	8	1,339,408	1,826,682
Stock		350,370	741,098
Cash at bank and in hand		3,401,631	4,734,136
Current Asset Investment		1,041,807	-
		6,133,215	7,301,916
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	9	(365,485)	(1,199,253)
NET CURRENT ASSETS		5,767,731	6,102,663
LONG TERM LIABILITIES			
Creditors: Amounts falling due after one year		(371,056)	(278,147)
TOTAL ASSETS LESS LIABILITIES		5,396,675	5,824,516
TOTAL NET ASSETS		5,396,675	5,824,516
FUNDS			
Unrestricted funds	13	1,929,649	1,931,451
Restricted funds	13	3,467,026	3,893,065
		5,396,675	5,824,516

Approved by the Board of Trustees and signed on its behalf by:



Oliver Kemp, Chair

Date: 11 October 2024

Company Registration number 01837621

Cash flow statement

Health Limited T/A Health Poverty Action cash flow statement for the year ended 31 March 2024

	2024 £	2023 £
Net Cash Outflow from operating Activities	(202,744)	(619,225)
Returns on Investments and Servicing of Finance		
Bank interest received	34,672	11,347
Foreign exchange gain	(93,916)	209,358
(Decrease) / Increase in Cash	(261,988)	(398,520)
Reconciliation of Excess of Expenditure over Income to Net Cash Inflow from Operating Activities		
Net incoming / (outgoing) resources	(427,841)	462,819
Decrease / (Increase) in debtors	487,274	(1,409,310)
(Increase) in stock	390,728	(218,086)
Increase in creditors	(740,859)	766,057
Interest received	(5,961)	(11,347)
Foreign exchange gain	93,916	(209,358)
Net cash (outflow) inflow from operating activities	(202,744)	(619,225)
Cash In flow from investing activities		
Investment interest	(28,711)	-
Net Cash provided by investing activities	(28,711)	-
Analysis of Net Cash Resources		
Opening Balance	4,734,136	5,132,656
Flow	(290,698)	(398,520)
Closing Balance	4,443,438	4,734,136
Location of Cash Resources		
HQ bank accounts	1,126,549	1,428,605
In-country bank accounts	2,275,082	3,305,532
Current Asset Investment	1,041,807	
	4,443,438	4,734,136

Notes

Notes forming part of the financial statements for year ended 31 March 2024

1. PRINCIPAL ACCOUNTING POLICIES

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below.

a) Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The functional currency of the charity is pound sterling.

b) Going Concern

The trustees consider that there are no material uncertainties about HPA's ability to continue as a going concern for 12 months from the date of signing these financial statements. Our planning process, including financial projections, assume ongoing pressures on the economy, the cost of living and its potential impact on the various sources of income and planned expenditure. Under alternate scenario, we expect to match potential shortfalls of income with reduction in costs. But if this not possible, as detailed in our general reserve policy, we hold general reserves to provide cover for unexpected changes which will allow us to adjust our cost base and continue activities. The Trustees will continue to monitor this, and will take appropriate action to reflect any changing circumstances. Accordingly, they continue to adopt a going concern basis in preparing the financial statements.

c) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

- Donated services and facilities: are included at the value to the charity where this can be quantified. No amounts are included in the financial statements for services donated by volunteers.
- Income includes: income received from statutory and other government supported agencies, and income from other private sources.
- Gifts in kind are recognised as both income and expenditure. The value of gifts in kind from donors is pre-determined by the donor according to grant agreements, typically based on market prices for relevant goods. The value of the gifts received from the donor in the year is recognised as income. Only the gifts distributed in the year are recognised as expenditure. Any gifts not yet distributed at year end are held in stock.

d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources. Staff costs are allocated on an estimate of time usage and other overheads have been allocated on the basis of the head count.

Costs of raising funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs (including governance costs), which include the central office functions such as general management, payroll administration, budgeting and accounting, information technology, human resources, and finance are allocated across the categories of raising funds and charitable expenditure. The basis of the cost allocation has been explained in the notes to the accounts.

e) Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of Health Poverty Action. Restricted funds are subject to restrictions imposed by donors or the purpose of the appeal.

All income and expenditure is shown on the Statement of Financial Activities.

f) Foreign Currencies

Transactions in foreign currencies are translated into sterling at the weighted average rate of exchange during the period and are disclosed in the Statement of Financial Activities. Current assets and liabilities held on the balance sheet are retranslated at the year end exchange rate.

g) Pensions

The charity contributes to personal pension plans in respect of certain employees. The expenditure charged in the financial statements represents contributions payable in respect of these schemes during the year.

h) Operating leases

Rentals under operating leases are charged to the income and expenditure account as payments are made.

i) Liabilities

Liabilities are recognised when a charity has a legal or constructive obligation to a third party.

j) Other financial instruments

- i. Cash and cash equivalents
Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.
- ii. Debtors and creditors
Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

k) Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

l) Current Assets investments

Short term investments are made up of fixed term deposit accounts which have a maturity date between 90 days and 1 year.

2. INCOME

	2024 £	2023 £
INCOME		
Restricted Funds		
Charitable activities		
Access to Health Fund	1,662,831	2,505,632
Department for International Development	3,847,774	2,616,969
Education Development Centre	-	24,608
European Commission	39,816	163,845
Global Fund	1,600,829	1,884,170
Irish Aid	80,882	85,879
Livelihoods and Food Security Fund	534,889	422,877
Other	737,565	1,624,390
UN bodies	1,202,316	2,721,427
World Food Programme	303,291	384,992
Trusts, foundations and individuals	73,333	162,826
GIZ	116,784	419,993
	10,200,310	13,017,608
Gift in Kind	109,492	1,139,824
	109,492	1,139,824
Total Restricted Funds	10,309,803	14,157,432
Unrestricted Funds		
Donations from individuals and other	319,678	421,649
Consultancy	29,608	25,984
UK and European trusts / foundations	13,844	93,759
Total Unrestricted Funds	363,130	541,392
INVESTMENT INCOME		
Bank interest		
Restricted Funds	4,733	9,678
Unrestricted Funds	29,938	1,669
	34,672	11,347
TOTAL INCOME	10,707,604	14,710,171

3. RAISING FUNDS

	Direct £	Support costs £	Total 2024 £	Direct £	Support costs £	Total 2023 £
Other costs	-	361,944	361,944	-	289,228	289,228
	-	361,944	361,944	-	289,228	289,228

For further breakdown of support costs please refer to Note 5.

4. CHARITABLE ACTIVITIES

	Direct £	Support costs £	Total 2024 £	Direct £	Support costs £	Total 2023 £
Costs of health projects	9,691,634	987,950	10,679,584	12,966,209	1,201,273	14,167,482
	9,691,634	987,950	10,679,584	12,966,209	1,201,273	14,167,482

For further breakdown of support costs please refer to Note 5.

5. SUPPORT COSTS

Cost allocation includes an element of judgement and the charity has had to consider the cost benefit of detailed calculations and record keeping. To ensure full cost recovery on projects the charity adopts a policy of allocating costs to the respective cost headings. This allocation includes support costs where they are directly attributable.

Support costs and basis of apportionment:

	Total 2024 £	Cost of raising funds 2024 £	Health projects 2024 £	Basis of apportionment
Nature of cost				
Human resources	1,089,883	244,382	845,500	Number of employees
Establishment costs	-	-	-	Number of employees
Office & Administration	260,012	117,562	142,450	Number of employees
	1,349,895	361,944	987,950	
	Total 2023 £	Cost of raising funds 2023 £	Health projects 2023 £	Basis of apportionment
Nature of cost				
Human resources	1,162,708	267,387	895,322	Number of employees
Establishment costs	-	-	-	Number of employees
Office & Administration	327,792	21,841	305,951	Number of employees
	1,490,500	289,228	1,201,273	

6. NET INCOME FOR THE YEAR is stated after charging

	2024 £	2023 £
Annual Audit		
Statutory audit	26,000	24,000
In respect of prior year		
In respect of consolidation		
Rentals in respect of operating leases;		
plant and machinery	-	383
other – office		
Inventory	350,370	741,097

7. STAFF COSTS AND TRUSTEES' REMUNERATION

	2024 £	2023 £
U.K. STAFF		
Wages and salaries	644,947	708,747
Redundancy cost	23,637	-
Social security costs	74,966	78,590
Pension costs	38,365	32,185
	<hr/> 781,914	<hr/> 819,522
OVERSEAS STAFF		
Wages and salaries	2,820,903	3,212,257
Pension costs	63,799	77,612
Severance costs	122,286	144,232
	<hr/> 3,006,989	<hr/> 3,434,101
TOTAL STAFF COSTS	<hr/> 3,788,902	<hr/> 4,253,623

Four employees received remuneration of between £60,000 - £69,000 in 2022-23 (2023: Two).
One employee received remuneration of between £70,000 - £80,000 in 2023-24 (2023: one).

It should be noted that for purposes of fund accounting pension costs are allocated as follows;
UK staff are allocated to unrestricted funding, and overseas staff allocated to restricted funding.

Key management personnel consists of the Senior Management Team (SMT) members. The SMT is comprised of the Trustees, Director, Head of Finance and Administration, Head of Asia and Latin America Programmes, Head of Africa Programmes, Head of Fundraising and the Head of Policy and Campaigns.

Total salary costs relating to key management personnel in the year was £411,118 (2023: £385,956).

There was a total of £575 reimbursed to two trustees for travel costs during the year (2023: £1,100).

The average number of employees, analysed by function was:

	2024 Number	2023 Number
Charitable activities	381	441
Raising funds	4	4
	<hr/> 386	<hr/> 446

8. DEBTORS

	2024	2023
	£	£
Other debtors in UK	28,325	9,875
Other overseas/project debtors	66,220	84,538
Accrued income – Gift Aid & Other	6,217	215,348
Accrued income – Grants	1,233,151	1,506,670
Prepayments	5,495	10,251
	1,339,408	1,826,682

All debtors, except prepayments of £5,495 (2023: £10,251), are financial instruments measured at present value.

9. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Project creditors	22,041	572,589
Other creditors	44,892	169,020
Field severance pay liability and pensions	230,594	378,357
Other taxes and social security	31,813	27,176
UK Accruals	36,143	52,111
	365,485	1,199,253

All creditors, except for the social security creditor £31,813 (2023: £27,176), are financial instruments measured at present value.

Creditors includes pension liabilities of £230,594 (2023: £378,357).

10. CREDITORS: Amounts falling due after one year

	2024	2023
	£	£
Field severance pay liability	371,056	278,147
	371,056	278,147

All creditors are financial instruments measured at present value.

11. MEMBERS' GUARANTEE

The company has no share capital as it is limited by guarantee, the liability of each member being a maximum of £1.

12. LEASEHOLD COMMITMENTS

Total commitments under non-cancellable operating leases are as follows:

	2024	2023
Committed to payments of:	£	£
Within One Year		
Other – office	-	-
Between One and Two Years		
Provision for dilapidation	-	-
Other – office	-	-
Between Two and Five Years		
Plant and machinery		
Other – office	-	343
Total	-	343

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Fund balances at 31 March 2024 are represented by:						
Current assets	2,070,566	4,062,649	6,133,215	2,002,290	5,299,625	7,301,915
Current liabilities	(140,918)	(224,567)	(365,485)	(70,839)	(1,128,414)	(1,199,253)
Long Term Liabilities		(371,056)	(371,056)		(278,147)	(278,147)
Total Net Assets	1,929,648	3,467,026	5,396,674	1,931,451	3,893,065	5,824,516

14. STATEMENT OF FUNDS

	Funds at 2023 £	Income £	Expenditure £	Transfers £	Funds at 2024 £
Myanmar & China	2,184,762	6,348,880	(6,379,387)	–	2,154,255
Cambodia	(206,218)	79,884	(142,265)	–	(268,599)
Ethiopia	(213,720)	210,504	(218,671)	–	(221,887)
Guatemala	95,350	89,768	(137,413)	–	47,705
Kenya	(32,804)	45,041	(51,754)	–	(39,517)
Laos	293,320	300,245	(477,238)	–	116,327
Namibia	(243,763)	88	(31,346)	–	(275,021)
Nicaragua	68,192	–	(9,031)	–	59,161
Rwanda	130,756	215,351	(337,932)	–	8,174
Sierra Leone	(346,349)	14,323	(10,521)	–	(342,546)
Somaliland	(31,587)	2,195,081	(1,553,928)	–	609,565
Vietnam	393,554	499,086	(584,299)	–	308,341
Multi-Country Projects	890,281	128,239	(217,421)	–	801,099
Global Campaigns	170,194	78,555	(89,149)	–	159,600
Gift in Kind	741,097	109,492	(500,220)	–	350,370
Total restricted funds	3,893,066	10,314,536	(10,740,576)	–	3,467,026
Unrestricted funds	1,931,451	393,068	(394,870)	–	1,929,649
Total funds	5,824,516	10,707,604	(11,135,445)	–	5,396,675

	Funds at 2022 £	Income £	Expenditure £	Transfers £	Funds at 2023 £
Myanmar & China	1,520,815	7,497,110	(6,833,164)	–	2,184,762
Cambodia	39,975	156,281	(402,474)	–	(206,218)
Ethiopia	(133,369)	202,240	(282,592)	–	(213,720)
Guatemala	99,354	119,114	(123,119)	–	95,350
Kenya	12,760	399,567	(445,131)	–	(32,804)
Laos	207,237	244,105	(158,022)	–	293,320
Namibia	(165,823)	24,608	(102,548)	–	(243,763)
Nicaragua	70,240	0	(2,048)	–	68,192
Rwanda	(74,171)	498,598	(293,671)	–	130,756
Sierra Leone	(310,468)	0	(35,881)	–	(346,349)
Somaliland	673,301	2,114,383	(2,819,271)	–	(31,587)
Vietnam	555,930	275,972	(438,347)	–	393,554
Multi-Country Projects	653,763	1,333,904	(1,097,385)	–	890,281
Global Campaigns	(277,981)	161,404	(140,024)	–	170,194
Gift in Kind	523,012	1,139,824	(921,738)	–	741,097
Total restricted funds	3,394,576	14,167,110	(14,095,415)	–	3,893,066
Unrestricted funds	1,540,326	543,061	(151,936)	–	1,931,451
Total funds	5,361,697	14,710,171	(14,247,351)	–	5,824,516

Restricted funds balances are held to ensure that there are adequate funds to implement programme activities.

Deficits on country office funds are not a concern and there shouldn't be a need to receive funds to cover them in the short term (or to transfer from unrestricted funds).

Although country office funds are treated as restricted, they are in effect unrestricted and there is a large net surplus in country office funds globally. We treat them as restricted for practical reasons, e.g. because the cash funds are usually in local bank accounts, may be tied up with local pre-financing and in some cases may be hard to 'repatriate' to the UK due to local law. We can't add them to general unrestricted reserves in the accounts. They are long term balances and while it's better for them to be in surplus than deficit, there is no particular short-term need to make good a deficit in one country office.

15. RELATED PARTY TRANSACTIONS

HPA and FYF continue to be a close strategic partnership. Both charities shared the same trustees, although none of the trustees have been appointed to the FYF board as representatives of HPA.

In past years, HPA provided management and support services to FYF at its UK headquarters (£48,179 in 2023). However, due to the change in FYF size and resources, HPA agreed to provide these services free of charge, allowing FYF to make programmatic grants to support HPA works in countries. These grants are restricted and used to fulfil the similar charitable activities both companies share.

In 2023-2024, a total of £51,060 was spend to support HPA work in Guatemala and Myanmar.

16. STATEMENT OF FUNDS

	2024 Receipts	2024 Expenditure	2023 Receipts	2023 Expenditure
Irish Department of Foreign Affairs and Trade				
CSF05-22 Kenya, Ethiopia	86,802	97,344	78,253	15,941
CSF09-19 Kenya, Ethiopia, Nicaragua and Rwanda	-	-	-	35,093
Department for International Development / Foreign, Commonwealth and Development Office				
UK Aid Direct: 9TGE-DHP5-JZ (with MRG) Kenya, Ethiopia, Myanmar, Cambodia	-	-	9,031.09	569
FCDO Myanmar Humanitarian	1,778,790	1,804,889	623,478	821,217
European Commission				
EC Stop2 - Somaliland	25,493	96,229	179,793.00	164,819.38

17. CURRENT ASSET INVESTMENTS

	2024	2023
Interest bearing deposits	1,041,807	-

Acknowledgements

We couldn't do this without the following partners:

BOTSWANA

Victus Global Botswana Organisation (VGBO)

CAMBODIA

National Center for HIV/AIDS

Department of Mental Health and Substance Abuse SD Asia

ETHIOPIA

Ethiopia Humanitarian Fund (EHF),
Action for Social Development and Environmental Protection Organization (ASDEPO),
Ministry of Health Ethiopia,
Somali Regional Health Bureau
Afar Regional Health Bureau

GUATEMALA

Ministry of Health and Social Assistance

KENYA

Ministry of Health
Mandera City County Government

LAOS

Ministry of Public Health
Department of Communicable Disease Control (DCDC)
Center of Malariology, Parasitology and Entomology (CMPE)
Department of Hygiene and Health Promotion
Ministry of Foreign Affairs
Department of International Organization Management
Community Health and Inclusion Association
Population Education and Development Association

NAMIBIA

Ministry of Health and Social Services
University of Namibia (UNAM)
Research Center Borstel (RCB)

SOMALILAND

Ministry of Health Development (MoHD)
Ministry of Employment, Social and Family Affairs (MESAF)
Women Rehabilitation and Development Association (WORDA)

VIETNAM

National Institute of Malariology, Parasitology, and Entomology (NIMPE)
Ho Chi Minh city and Quy Nhon Institutes of Malariology, Parasitology, and Entomology (IMPES)
Departments of Health, CDCs in the project provinces

The Waterloo Foundation

Medicor Foundation

Irish Aid

Imperial College of Science Technology and Medicine (Imperial)

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✉ Suite 2, 23-24 Great James Street, London WC1N 3ES

☎ +44 20 7840 3777 @ fundraising@healthpovertyaction.org

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