

HealthProm

Supporting vulnerable children, women and families disadvantaged by poor health, disability,
and social exclusion.

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES, AND AUDITED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Company number: 4887855

Registered Charity number: 1100459

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(This report does not form part of the Statutory Accounts)	

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Directors and Trustees present their annual report and audited financial statements for the year ended 31 March 2024.

The Directors and Trustees confirm that the annual report and financial statements comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice Accounting and Reporting by Charities issued by the Charity Commission in 2019 (SORP 2019) and FRS 102.

BACKGROUND

Established in 1984, HealthProm began as the UK-USSR Medical Exchange Programme, set up by doctors and allied health professionals to promote health education and exchange.

OBJECTIVES AND ACTIVITIES

HealthProm's objective as set out in its Articles of Association is to "preserve, protect and improve the health of the public in Britain, Eastern Europe, the Caucasus and Asia, in particular the health of mothers and children".

The Trustees confirm that they have taken into account the Charity Commission's general guidance on public benefit when reviewing HealthProm's aims and objectives and planning future activities.

VISION AND MISSION

HealthProm's mission is to support vulnerable children, women and families disadvantaged by poor health, disability, social exclusion and forced displacement. We work in Eastern Europe, Central Asia and Afghanistan and with migrant communities from those regions in the UK.

How We Work:

HealthProm works with and through local partners in Eastern Europe and Central Asia, Afghanistan and the UK to promote the overall well-being of vulnerable women, children and families. We utilize a distinct method of delivering comprehensive services that cover health, social care, and education to our beneficiaries.

What We Offer:

HealthProm's extensive regional expertise, combined with access to an established network of technical specialists in the UK, Europe and Central Asia, enables us to connect professionals and share best practice. We have gained expertise in safe childbirth, the de-institutionalisation of care, palliative care for children, support for families of children with disabilities and inclusive education. We help our local partners prepare funding proposals and design new projects abroad. In the UK, we offer comprehensive well-being and educational services to migrants and refugees from the regions where we work.

OUR VALUES

- Commitment to local engagement and partnership;
- Respect for human rights;
- Empowering individuals and communities;
- Commitment to learning, innovation and exchange,
- Promoting inclusion and equality across sectors.

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

METHODOLOGY

HealthProm's activities are based on the following four key approaches:

1. Child-Centred Approach

A child-centred approach recognises that children's needs and rights are the primary focus. A child does not grow and develop in a vacuum, but as part of a family, community, culture and country. Since numerous institutions are accountable for fulfilling the rights of children, a child-centred approach inevitably requires strengthening social systems for care and well-being of the entire society. This approach includes the following components:

- It is guided by best interests of the child, non-discrimination as well as other principles of the United Nations Convention on the Rights of the Child (UNCRC) and the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)
- It involves children's participation as far as possible
- It strengthens integrated community-based social services
- It emphasises investment in and a strategic focus on early childhood care, basic primary education and adolescence
- It strengthens families and the social and biological status of women

2. Rights Based Approach

HealthProm focuses on promoting the respect of children's rights, women's rights and the rights of persons with disabilities enshrined in the United Nations Convention on the Rights of the Child (UNCRC), the United Nations Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD). HealthProm champions two fundamental human rights: the right to health as an attainment of complete physical, mental and social well-being, and the right children not to be separated from their parents.

3. Integrated and Multi-Disciplinary Approach

HealthProm takes a holistic, integrated/multi-disciplinary approach to supporting vulnerable children and their families, drawing on expertise of health, social care and education professionals.

4. Evidence-Based Approach

An evidence-based approach to practice involves combining individual practitioner expertise with the best available external evidence from published research in order to make decisions about what to do in response to a problem. HealthProm's work is guided by the promotion of evidence-based practice, which means that our activities are based on sound evidence, gained from international research, best practices and lessons learned.

ACHIEVEMENTS AND PERFORMANCE

HealthProm's ability to pursue its mission in 2023-24 was again severely affected by the political and security effects of the war in Ukraine and its wider impacts in the region. Sanctions and enhanced due diligence also raised new operational challenges as we sought to support our local partners.

We were nevertheless able to successfully complete EU-funded operations in Belarus. We continued work in Afghanistan. We have also built new programmes in the UK to support Afghan and Ukrainian refugees. Detail is as follows.

We concentrated our work in the UK supporting Ukrainian refugee women and their families. Under our Open Doors project, we developed a collaborative network with Islington and Camden councils and local groups to provide a range of essential services and support groups to unite the community. Open Doors Facebook page has over 2100 followers. More than 300 people regularly benefitted from English language

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

lessons, mental health support, sports activities, employment advice and additional assistance to adapt to life in the UK.

We also launched a new project in the UK to support children and young people from Afghanistan and in achieving better education outcomes, overcoming social and mental challenges and expanding their choices of pursuing further and higher education as they settle into society. The project will support over 200 children and young people in London and Hertfordshire.

In **Afghanistan** we continued our work in Kaldar supporting a population of 24,000 to reduce maternal and child mortalities and enabling over 130 girls of different ages to get primary education. There was no maternal mortality last year down from an average of 16.5 deaths from previous years.

In **Belarus** we successfully completed our EU-funded project protecting the rights of children with severe disabilities and life-limiting conditions and their families across all regions of Belarus. In total, the project helped 6,536 families with children with disabilities, exceeding the original target of 1500 children. We worked in partnership with four local partners and through the project our regional advocates and family support specialists provided **18,047 consultations to parents** of these children and **positively resolved 381 cases of legal support** for our final beneficiaries. The rights of CWSD and LLC in Belarus are now recognised more widely across the country and there a strong nationwide network of skilled regional advocates and local CSOs and parents-led groups, who jointly developed the rights-based model and new advocacy mechanisms of cooperation for the protection of the rights of CWSD and LLC and expanded this model nationally. This model not only covers the rights and needs of children with disabilities living in their families, but also extends to additionally cover the needs of premature babies who have increased risks of getting a disability at an early age, as well as to the needs of CWSD/LLC who live in children's residential institutions.

PLANS FOR 2024/2025

It is difficult to plan ahead in a region affected by political and security uncertainties and the operational challenges of sanctions and banking constraints. Governments may be more hostile to support for local civil society from outside while global pressures on international aid budgets and changing policies make it more difficult for small organisations to gain critical financial support.

Following a strategic review in 2023-24, HealthProm's board has confirmed its commitment to its existing mission and values set out in this report. Feedback from local partners indicates a continued demand for the sort of support that HealthProm can provide. We have revisited a number of project designs which require funders and worked with local partners like those in Tajikistan to keep alive new opportunities for cooperation. At the heart of these efforts is the identification of political support and of new possibilities for project funding.

Over the next two years, we plan to extend and develop the support network for Ukrainian refugee women and families in London, adapting to their changing needs and further consolidating community links.

Based on a new programme started in April 2023, our Gateway to Education project will focus on helping children of Afghan and Ukrainian refugee families in the UK to improve their English and ability to cope with other essential school subjects. We will expand these activities if funding is available.

As long as political and security conditions allow, we will continue our support for local communities in Afghanistan, improving maternal and child health. Again we will expand these activities if funding is available.

As a follow-up to our strategic reflections we will organise a series of seminars to highlight HealthProm's work and experience, draw in experts, listen to the voice of local partners and involve other professional

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

and political bodies. The aim will be to raise political awareness of the issues, identify new agendas and locate sources of potential funding.

We will organise these seminars particularly for Tajikistan (where we have been involved for many years), for Afghanistan (building on networks in the UK already well established) and for Ukraine (to identify areas where we can provide support on the ground and where it may still be possible to support local reforms despite the on-going war). We will continue to engage in close discussion with local UK councils and government on programmes for refugee support.

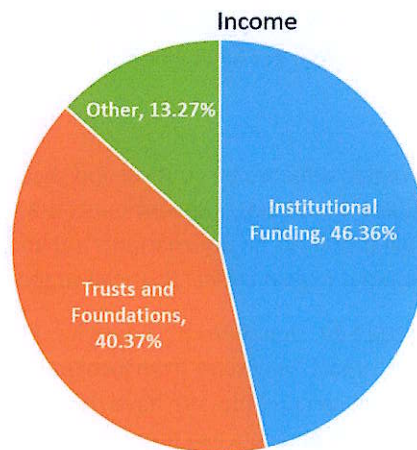
Where these initiatives lead to new funding opportunities we will adjust staffing as needed to ensure effective delivery of agreed funded programmes.

FINANCIAL OVERVIEW

Income

Total income and endowments were £436,972 in 2023/2024, representing an increase of 10% from £398,677 in 2022/2023. Increase was due to the higher scale of the activities for the restricted projects.

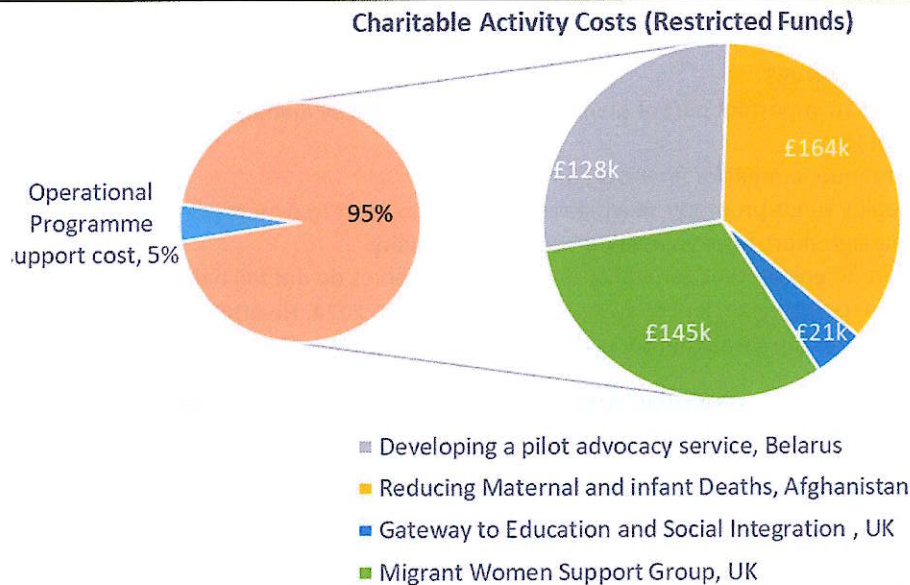
Grants represented the principal funding source, accounting for £381,288 or 87% of the total income (83% in 2022/2023).



Expenditure

Total expenditure amounted to £483,975 (2023: £432,371), £482,712 or 99.7% (2023: £429,679 or 99.4%) of which consisted of expenditure on operational programmes and 0.3% (2023: 0.6%) cost of raising income. Operational programme support costs represent 5% of the charitable activity costs (2023: 5%).

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024



The overall deficit for the year was £47,003 (compared to a deficit of £33,694 in 2022/2023), made up of £16,781 (2023: £6,662) unrestricted deficit and £30,222 (2023: £27,032) restricted deficit. The net assets were £103,659 (2023: £150,662) at the year-end, made up of £27,237 unrestricted reserves (2023: £44,018) and £76,422 restricted funds (2023: £106,644).

Pensions

HealthProm operates an occupational pension scheme with NEST. Eligible employees are entitled to 3% pension contribution from HealthProm. As at 31 March 2024 all of them had opted into the scheme.

RISK MANAGEMENT

The charity trustees have established systems to identify potential risks and regularly review these at Board meetings. Internal controls are in place to authorise all transactions and projects. Board review of monthly management accounts is undertaken to monitor the financial position and ensure funds are available to cover unexpected variance of income and expenditure. Staff capacity and expert inputs needed to deliver agreed priorities are regularly reviewed.

HealthProm faces four major risks. The first is the deterioration in the political and security situation in the countries in which we operate and a withdrawal of cooperation from national or local authorities. These affect our ability to support local projects and pursue our wider objectives. We monitor the situation through established bodies that review local risks as well as taking advice from the local partners with whom we work. We have contingency plans in place should sudden changes in operations be needed.

The second risk is our current dependence on a few funding sources and the uncertainties surrounding EU funding and changing UK development policy and organisation. We regularly review ways to diversify our financial support, including initiatives for developing support from corporate bodies.

The third is the importance of ensuring our financial systems and procedures take account of sanctions and enhanced financial due diligence. Updated financial policies including anti-fraud and bribery, value for money and sanctions are posted on HealthProm's website.

The fourth is that project funding does not cover all our overhead costs. We address this through our ongoing fundraising efforts.

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

POLICY ON RESERVES

Reserves are an important part of planning and sound financial management. Reserves are needed for HealthProm to:

- continue to meet its financial commitments
- deploy funds promptly, in a planned way and to react to new opportunities
- manage short-term volatility in income or liquidity

Trustees aim to ensure that general or unrestricted reserves do not fall below a value equivalent to three months' core costs, equivalent to £27,156. As at 31 March 2024, HealthProm's unrestricted reserves were £27,237 and therefore HealthProm met this requirement.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

HealthProm has a Board of Directors and Trustees (currently 6) and a core staff of 3 employees plus project managers. They are supported by a number of consultants and associates, interns and volunteers.

Governance

The Board of Directors and Trustees has responsibility for all governance, policy, strategy and financial matters. The Board of Directors met four times during the year and was supported by committees on finance and fundraising.

The Trustees are recruited through open advertisements, shortlisting and interviews by the Board. The new Trustees are given a full programme of induction, meeting staff and consultants and being involved in events bringing together wider HealthProm contacts.

Management

The Director of Operations is responsible for the overall management and coordination of HealthProm's activities. She advises the Board and implements decisions taken by trustees. She reports to the Chair of the Board.

Financial Management

The Finance and Administration Manager is responsible for the management of HealthProm's financial and administrative procedures, supported by the Financial Adviser. She reports to the Board through the Director of Operations.

Key management remuneration

These are set by comparison with civil society organisation equivalents and regularly reviewed. In setting the remuneration of the key management the Board takes into account how appropriate any increase is in terms of the performance of HealthProm and the individuals against goals and objectives, the ability of HealthProm to pay and whether the cost is sustainable.

Fundraising

HealthProm's fundraising is compliant with the recognised standards of fundraising as set out in the Code of Fundraising Practice as well as those required under charity law and wider law. The Board sets a fundraising plan and monitors performance against it, supported by a fundraising committee.

HealthProm
(company limited by guarantee and not having share capital)

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

LEGAL AND ADMINISTRATIVE DETAILS

HealthProm was incorporated and registered as a private company limited by guarantee on 4 September 2003 (Company number: 4887855). It was registered as a charity on 03 November 2003 (Charity number: 1100459).

The company's Directors are also the charity's Trustees.

BOARD OF DIRECTORS/TRUSTEES

Chairman: Mr Simon Ray

Treasurer: Mr James Michael Coleman

Mr Andrew Howe (resigned 31.12.23)

Ms Aliya Boranbayeva (appointed 03.05.23)

Ms Barbara Profeta

Dr Joseph Jude Long (resigned 12.08.24)

Ms Natalie Bonnett (appointed 03.05.23)

Mr Richard Holland (resigned 01.08.24)

Ms Tatiana Golub (appointed 14.05.23)

Director of Operations: T Buynovskaya

Finance and Administration Manager: C Isherwood

PATRONS

Mr Ralph Land CBE

Prof Martin McKee, CBE FMedSci

Prof Neena Modi

Mr Harun Najafizada

Ms Dame Philippa Russell, DBE

Mr Robert Scallon

REGISTERED OFFICE

VAI, 200A Pentonville Road, Kings Cross, London N1 9JP

AUDITORS

Kingston Burrowes Audit Ltd, 308 Ewell Road, Surbiton, Surrey, KT6 7AL

BANKERS

CAF Bank Ltd, Kings Hill, West Malling, Kent, ME19 4TA

HSBC, 246 Kentish Town Road, London, NW5 2BS

NatWest Bank, Camden Town Branch, 166 Camden High St., London, NW1 0NW

REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACKNOWLEDGEMENT AND THANKS

The Trustees thank HealthProm's partner organisations, whose drive and enthusiasm have continued to bring about the success of our shared projects.

The Trustees also thank staff, consultants, interns and volunteers who have all invested much time and effort to develop and implement projects, organise fundraising events etc.

HealthProm could only carry out its work thanks to generous support provided by:

- British and Foreign School Society
- Camden Giving
- Charities Aid Foundation
- Cloudesley
- Derwent London
- Evan Cornish Foundation
- European Commission
- Foreign, Commonwealth and Development Office
- GV and SJ Britten Trust
- Islington Council
- Linda Norgrove Foundation
- Postcode Society Trust
- RA and VB Reekie Charitable Trust
- Raindance Charitable Trust
- The Fulmer Charitable Trust
- UK Government
- W F Southall Trust

The Trustees would like to thank other funders who wished not to be named but donated to our vital work.

The Trustees also thank HealthProm members and many other individuals whose contributions through membership fees and/or donations have helped us to carry out our important work.

**REPORT OF THE BOARD OF DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

**TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees (who are also directors of HealthProm for the purposes of company law) are responsible for preparing the Report of the Board of Directors and Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the Trustees are aware:

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

The maintenance and integrity of the corporate and financial information included on the HealthProm website is the responsibility of the trustees; the work carried out by the auditors does not involve consideration of these matters and accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements if they are presented on the website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees and signed on their behalf by:



Simon Ray
Chairman
18 Dec 2024

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF**

**HealthProm
(A Company Limited by Guarantee and Not Having Share Capital)
Registered Charity No. 1100459
(Company No: 4887855)**

Opinion

We have audited the financial statements of HealthProm (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the 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 Report of the Board of Directors and Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
HealthProm**

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 our audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 trustees' report which includes the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement (set out on page 11), 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

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
HealthProm**

arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

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

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

Use of our report

This report is made solely to the 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 charitable 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 anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Kevin Fisher BA FCA CTA (Senior Statutory Auditor)
For and on behalf of Kingston Burrowes Audit Ltd
Statutory Auditors
308 Ewell Road
Surbiton
Surrey, KT6 7AL
Date: 19-12-2024

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**
(Incorporating an Income and Expenditure Account)

HealthProm					
	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME AND ENDOWMENTS					
Donations and Legacies	2	6,385	48,589	54,974	70,480
Investment Income		171	-	171	123
Income from Charitable Activities:				-	-
Grants	3	21,100	360,188	381,288	331,687
Total Income		27,656	408,777	436,433	402,290
EXPENDITURE					
Expenditure on Raising Funds	4	1,263	-	1,263	2,692
Expenditure on Charitable activities:					
Operational programmes	5	24,333	458,379	482,712	429,679
Total Expenditure		25,596	458,379	483,975	432,371
Net Income / (Expenditure) before Transfers	7	2,060	(49,602)	(47,542)	(30,081)
Transfers between funds	9, 16	(18,841)	18,841	-	-
Other Recognised Gains / (Losses)		-	539	539	(3,613)
Net Movement of Funds in Year		(16,781)	(30,222)	(47,003)	(33,694)
<i>Reconciliation of funds</i>					
Total funds brought forward	16	44,018	106,644	150,662	184,356
Total Funds Carried Forward	16	27,237	76,422	103,659	150,662

All income and expenditure derive from continuing activities.

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

The notes on pages 18 to 24 form part of these financial statements.

**BALANCE SHEET
AS AT 31 MARCH 2024**

HealthProm

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	479	838
Current assets			
Debtors	11	83,750	85,790
Cash at bank and in hand		30,057	87,400
		113,807	173,190
Liabilities			
Creditors: amounts falling due within one year	12	(10,627)	(23,366)
Net current assets		103,180	149,824
Total net assets	13	103,659	150,662
Fund balances			
Total charity funds:			
Unrestricted funds: General reserves		27,237	29,018
Unrestricted funds: Designated		-	15,000
Restricted funds		76,422	106,644
	16	103,659	150,662

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 18 Dec 2024
and signed on their behalf by


Simon Ray
Chairman

The notes on pages 18 to 24 form part of these financial statements.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

HealthProm

STATEMENT OF CASH FLOWS	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by/ (used in) operating activities		(57,514)	(30,457)
Cash flows from investing activities:			
Interest received		171	123
Purchase of property, plant and equipment		-	(1,077)
Net cash provided by / (used in) investing activities		171	(954)
Change in cash and cash equivalents in the reporting period		(57,343)	(31,411)
Cash and cash equivalents at the beginning of the reporting period		87,400	118,811
Cash and cash equivalents at the end of the reporting period		30,057	87,400

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES		2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		(47,003)	(33,694)
Adjustments for:			
Depreciation charges	10	359	239
Interest		(171)	(123)
(Increase)/decrease in debtors		2,040	11,260
Increase/(decrease) in creditors		(12,739)	(8,139)
Net cash provided by / (used in) operating activities		(57,514)	(30,457)

ANALYSIS OF CASH AND CASH EQUIVALENTS		2024 £	2023 £
Cash at hand		30,057	87,400
Total cash and cash equivalents		30,057	87,400

The notes on pages 18 to 24 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Principal accounting policies

Company Status

HealthProm is both a registered charity (№ 1100459) and a private company (no. 4887855), limited by guarantee and registered in England and Wales. In the event of charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the Legal and Administrative Details on page 9.

Basis of Preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Going concern

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

Income is recognised in the period in which the company is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future accounting period.

Grants from the government and other agencies have been included as income from activities in furtherance of the charity's objects where these relate to grant agreements with strict budgets, but as donations where the money is given with greater freedom of use.

Expenditure and basis of apportioning costs

Expenditure is included when incurred and liabilities are established for all services once provided. Expenditure includes amounts of irrecoverable VAT where charged. Expenditure on operational programmes is recognised in the period in which it is incurred. A designated fund is established for expenditure which is for particular purposes.

The majority of costs are attributable to specific activities, known as direct costs. Certain shared costs are apportioned to activities in furtherance of the objects of the charity by reference to the level of activity as reflected by the amount of staff utilisation. Staff costs and premises expenses are allocated in proportion to the time spent on different activities.

Support costs represent the cost of the London office and the costs incurred by London office-based staff, directly providing support for the international programmes including management and supervision where those costs have not been attributed to specific activities in furtherance of the objects of the charity.

Operational programme support costs

Operational programme support costs are allocated to operational programmes based on the average staff time spent on running projects.

Fundraising costs

These include the salaries, direct expenditure and overhead costs of head office staff who promote fund-raising, including events.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £500 are capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its estimated useful life, as follows:

Office equipment, fixtures and fittings - Over five years

Debtors and Creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised expenditure.

Fund accounting

Funds held by the charitable company are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Foreign currencies

General policy on foreign currency is to use the actual exchange rates as per the conversion reflected on the bank account or cash transaction. The policy is then adapted where necessary to meet the specific requirements of the funders.

Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pensions

The charity operates a defined contribution pension scheme. Contributions payable under the scheme are charged the Statement of Financial Activities in the year to which they relate.

Taxation

As a registered charity, the company is not liable to corporation tax on surpluses arising from its activities.

2. Donations and Legacies

	Unrestricted £	Restricted £	2024 £	2023 £
Committed Giving	375	-	375	375
Donations, Appeal, Fundraising Events	6,010	48,589	54,599	70,105
	6,385	48,589	54,974	70,480

Of the £70,480 income recognised in 2023, £14,259 was unrestricted funding and £56,221 was restricted funding.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Income from charitable activities: Grants

	Unrestricted £	Restricted £	2024 £	2023 £
European Union	-	86,834	86,834	114,281
UK Government	-	39,940	39,940	-
British & Foreign School Society	-	39,041	39,041	19,690
Islington Council	-	38,618	38,618	47,500
Postcode Society Trust	-	23,885	23,885	-
HCD Memorial Fund	-	20,000	20,000	20,000
FCDO	-	20,000	20,000	12,127
Camden Council	-	17,194	17,194	-
The GV & SJ Britten Trust	-	14,725	14,725	29,600
Linda Norgrove Foundation	-	10,720	10,720	-
Evan Cornish Foundation	-	10,000	10,000	-
MPM Charitable Trust	-	10,000	10,000	5,000
Cloudesley	-	8,600	8,600	-
Camden Giving	15,000	-	15,000	15,000
Raindance Charitable Trust	6,100	-	6,100	5,000
Others (including anonymous)	-	20,631	20,631	18,489
Society of Holy Child Jesus	-	-	-	20,000
Google/Tides Foundation	-	-	-	25,000
	21,100	360,188	381,288	331,687

Of the £331,687 income from charitable activities recognised in 2023, £26,700 was unrestricted funding and £304,987 was restricted funding.

4. Expenditure on Raising Funds:

	2024 £	2023 £
Costs of Fundraising events	1,263	2,692

All of the £2,692 expenditure recognised in 2023 was charged to unrestricted funds.
All were support costs for 2024 and 2023.

5. Charitable Activities:

Operational Programmes	2024 £	2023 £
Afghanistan - Reducing Maternal & Infant Deaths	163,588	156,412
United Kingdom - Migrant Women Support	145,035	44,382
Belarus - Developing Advocacy Service	128,548	181,017
United Kingdom – Gateway to Education and Social Integration	21,208	-
Tajikistan - Putting Families First & Keeping and Finding Families	-	5,805
Ukraine – Emergency Appeal	-	20,417
Total restricted expenditure	458,379	408,033
Operational Programme support costs (Unrestricted expenditure)	24,333	21,646
	482,712	429,679

Expenditure on operational programmes comprised:

Direct Costs	2024	2023
Staff Wages, Professional fees and implementation costs	268,884	238,815
Travel & subsistence	2,939	6,899
Publications, research & other costs	82,695	48,531
Support Costs		
Staff wages and salaries, and other staff costs	101,119	110,715
Office & premises costs	22,407	20,855
Communications	109	146
Governance (note 6)	4,559	3,718
	482,712	429,679

Of the £429,679 recognised in 2023, £21,646 was charged to unrestricted funds and £408,033 was charged to restricted funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Governance	2024	2023
	£	£
Audit fee	3,756	3,600
Legal Fees	553	118
AGM and strategy meetings	250	-
	4,559	3,718
7. Net Incoming Resources for the Year	2024	2023
	£	£
These are stated after charging:		
Depreciation	359	239
Auditor's remuneration – audit services	3,756	3,600
Property rent and service charges	16,128	14,112
8. Staff Costs and Numbers	2024	2023
	£	£
Staff costs were as follows:		
Salaries and wages	131,536	87,019
Social security costs	6,039	2,845
Pensions	3,646	2,611
	141,221	92,475

The average number of employees during the year was six (four in 2023). No employee received total employee benefits (excluding employer pension costs) of more than £60,000 in 2024 or 2023. Total remuneration of the one key personnel for the year was £45,803 (one key personnel at £45,102 in 2022-23). Under FRS 102, employee benefits include gross salary, employer's NI and employer's pension contributions. Directors and trustees are not remunerated but reasonable travel expenses incurred in pursuance of their duties are reimbursed (see note 17).

9. Transfers between Funds

The transfers between Unrestricted Funds and Restricted Funds represent net contributions to/from the projects after allocating the overhead costs to the projects using the average staff time.

10. Tangible Fixed Assets

	Office Equipment, fixtures & fittings
Cost	£
At 1 April 2023	25,332
Disposals	(19,455)
At 31 March 2024	5,877
Depreciation	
At 1 April 2023	24,494
Disposals	(19,455)
Charge for the year	359
At 31 March 2024	5,398
Net Book Value	
At 31 March 2024	479
At 31 March 2023	838

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Debtors	2024	2023
	£	£
Project advances	18,875	57,578
Prepayments	672	304
Other debtors	12,696	5,907
Accrued income	51,507	22,001
	83,750	85,790

12. Creditors	2024	2023
	£	£
Deferred Income	-	12,382
Accruals	9,022	3,834
Trade creditors	1,605	7,150
	10,627	23,366

Deferred income reflects income received in advance for the following financial year, to be expended in accordance with agreed budgets. All of the deferred income brought forward was released to income in the year.

13. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£	£	£	£
Tangible fixed assets	479	-	479	838	-	838
Current assets	30,592	83,215	113,807	47,039	126,151	173,190
Current liabilities	(3,834)	(6,793)	(10,627)	(3,859)	(19,507)	(23,366)
Net assets	27,237	76,422	103,659	44,018	106,644	150,662

14. Lease Commitments

The total minimum lease payments falling due under non-cancellable operating lease agreements at 31 March 2024 amounted to £4,032 (2023: £4,032) and these commitments fall due within one year (2022-23: within one year).

15. Contingent Assets

Total grant funding awarded as at 31 March 2024 but not yet received and recognised as income due to the recognition criteria not being met amounts to £215,809 (£166,823 in 2022-23).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Movement in Funds	At 1 April	Incoming	Outgoing	Transfers	Gains / (Losses)	At 31
	2023	Resources	Resources			March
	£	£	£			2024
Afghanistan - Reducing Maternal and Infant Deaths	48,264	138,445	(163,588)	26,123	886	50,130
Belarus - Developing an Advocacy Service	12,073	108,834	(128,548)	1,161	(347)	(6,827)
Tajikistan - Putting Families First & Keeping and finding Families	1,086	-	-	-	-	1,086
UK – Gateway to Education and Social Integration	-	39,940	(21,208)	235	-	18,967
UK - Migrant Women Support	42,133	121,558	(145,035)	(4,875)	-	13,781
Ukraine - Emergency Appeal	3,803	-	-	(3,803)	-	-
Other small projects	(715)	-	-	-	-	(715)
Restricted Funds	106,644	408,777	(458,379)	18,841	539	76,422
Unrestricted funds	29,018	27,656	(25,596)	(3,841)	-	27,237
Designated funds	15,000	-	-	(15,000)	-	-
	150,662	436,433	(483,975)	-	539	103,659

	At 1 April	Incoming	Outgoing	Transfers	Gains / (Losses)	At 31
	2022	Resources	Resources			March
	£	£	£			2023
Afghanistan - Reducing Maternal and Infant Deaths	53,354	121,723	(156,412)	29,599	-	48,264
Belarus - Developing an Advocacy Service	62,961	126,409	(181,017)	7,333	(3,613)	12,073
Tajikistan - Putting Families First & Keeping and finding Families	5,275	-	(5,805)	1,616	-	1,086
UK - Migrant Women Support	(570)	107,920	(44,382)	(20,835)	-	42,133
Ukraine - Emergency Appeal	13,371	5,164	(20,417)	5,685	-	3,803
Other small projects	(715)	-	-	-	-	(715)
Restricted Funds	133,676	361,216	(408,033)	23,398	(3,613)	106,644
Unrestricted funds	20,680	41,074	(24,338)	(8,398)	-	29,018
Designated funds	30,000	-	-	(15,000)	-	15,000
	184,356	402,290	(432,371)	-	(3,613)	150,662

The movement in funds shows the reconciliation of the opening and closing balances of the funds where transfers represent the net contributions to/from the projects to cover the staff time and other admin costs. Ukraine - Emergency Appeal funds were merged with UK - Migrant Women Support funds to continue delivering support to Ukrainian refugees. Description of the restricted funds can be found in the Trustees' report.

The deficit for the Belarus project is due to exchange rate variances. The actual deficit will be determined once the final payment from EU is made. Any deficit will be subsidised from Unrestricted funds.

Designated funds represent a bridge funding facility set aside for the restricted projects to bridge the funding gaps in between the donor reporting periods, until the further grant instalments are released.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. Payments to Trustees for Services

One Trustee, Ms Natalie Bennett, was paid £5,140 during the period of 01 April 2023 – 31 March 2024 (Nil in 2022-23). This was a payment for provision of services, which are over and above normal Trustee duties, as allowed by the Articles of Association of the charity.

Unconditional donations of £450 (2023: £520) were received from Trustees during the year.

Trustees did not have any expenses reimbursed during the year (2023: £Nil).

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

(This page does not form part of the statutory accounts)

HealthProm

	General Fund	Projects Fund	Total to 31 March 2024	Total to 31 March 2023
	£	£	£	£
INCOME				
Grant Income	21,100	360,188	381,288	331,687
Donations Received	2,357	40,178	42,535	48,601
Proceeds from Fundraising Events & Activities	3,653	8,411	12,064	21,504
Membership Fees	375	-	375	375
Bank Interest	171	-	171	123
Foreign Exchange Gains/(Losses)	-	539	539	(3,613)
Sundry Income	-	-	-	-
Total Income	27,656	409,316	436,972	398,677
EXPENDITURE				
Project Payments to Local Partners	-	180,652	180,652	188,682
Project Travel, Accommodation, Subsistence	-	2,939	2,939	6,899
Project Training & Other Costs	-	82,695	82,695	48,531
Project Direct Staff Costs	-	88,231	88,231	50,133
Fundraising Costs & Event Expenses	1,254	9	1,263	2,692
Rent, Rates & Services	2,580	13,548	16,128	14,112
Telephone & Postage	17	92	109	146
Stationery, Printing & Photocopying	6	29	35	208
Publications & Subscriptions	79	416	495	911
Other Office Costs	598	3,124	3,722	3,701
Office & Charity Insurance	149	785	934	1,175
Depreciation	57	302	359	239
Staff Salaries & Employer's National Insurance	14,083	73,935	88,018	92,475
Staff Recruitment & Training	-	-	-	827
Governance Costs	4,559	-	4,559	3,718
Bank Charges	118	618	736	509
Consultancy & Professional Fees	2,096	11,004	13,100	17,413
Gross Expenditure	25,596	458,379	483,975	432,371
Trustees Authorised Transfers	18,841	(18,841)	-	-
Total Expenditure	44,437	439,538	483,975	432,371
Total Income less Expenditure	(16,781)	(30,222)	(47,003)	(33,694)

