



# Trustees' Annual Report & Financial Statement



# 2022/23

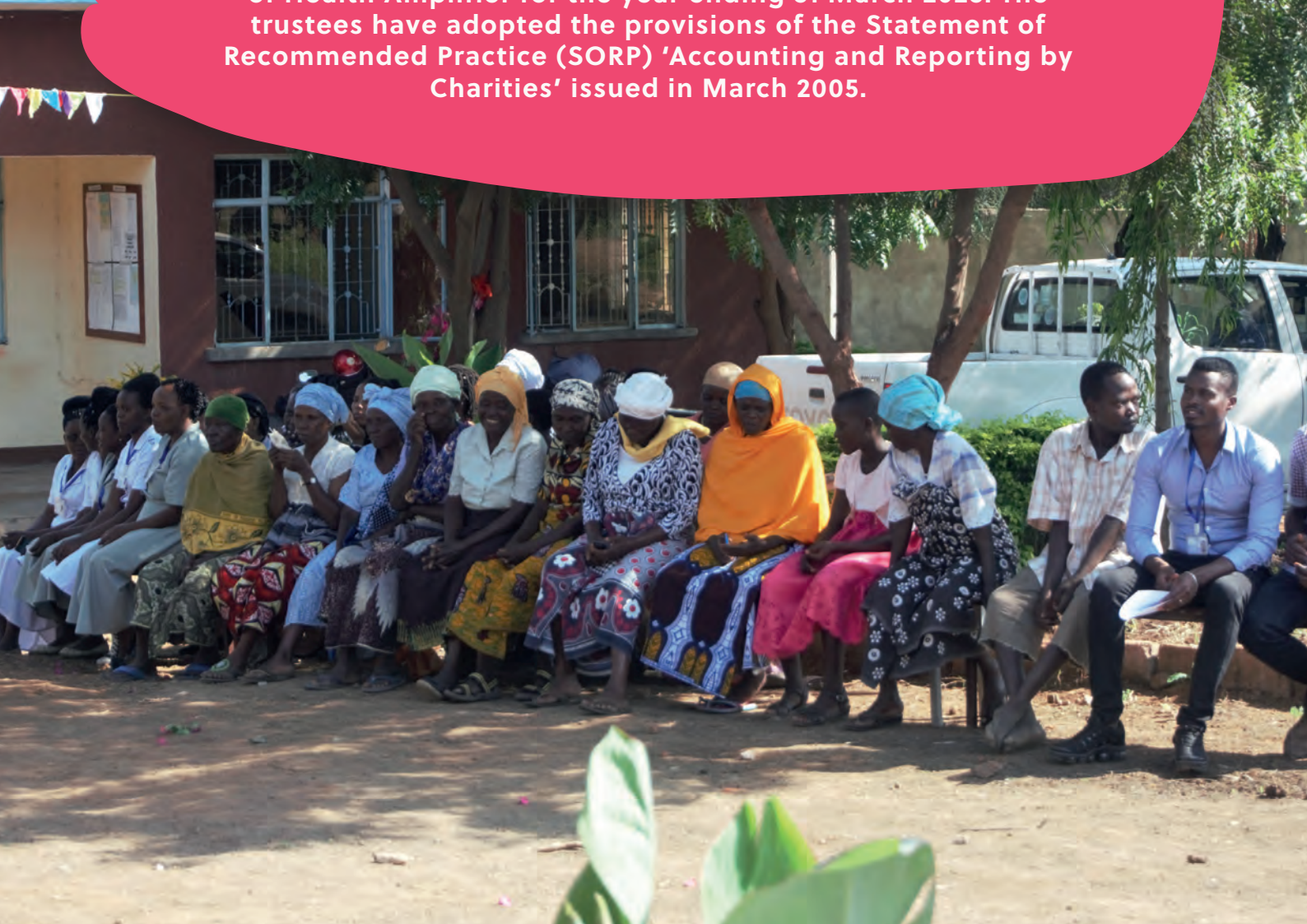
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# Report of the trustees for the year ending 31<sup>st</sup> March 2023

The trustees present their report with the financial statements of Health Amplifier for the year ending 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.



# Objectives & Activities

## The purpose of the charity is...

**"The relief of sickness and preservation of health, in particular, but not limited to, persons in extreme poverty."**


**"And the relief and/or prevention of poverty in the community in such ways as the Charity Trustees may from time to time decide."**

Before Health Amplifier was established, the community of Kikavu, Tanzania had no access to a local health clinic so had to travel for many miles to receive healthcare, consequently disease and malnutrition were high.

Additionally, with little education about the importance of good hygiene, environmental and personal sanitation was poor with waterborne diseases occurring frequently. We are working to educate and support the community in overcoming the issues of poor healthcare, malnutrition, malaria, disease and dental hygiene.

As part of our programme to fight poverty in Kikavu and its surrounding villages, the charity funds the salary of local health professionals working in the Kikavu dispensary and community projects which help the charity to achieve its objectives and ensures sustainability.

The charity carries out its projects through partnership with other institutions but most specifically with the Catholic Diocese of Moshi – Korongoni Parish. The trustees have had due regard to the Charity Commission guidance on public benefit and recognise that it is their responsibility to ensure that the benefits offered have a positive impact in Kikavu and the surrounding area.



**The remainder of this report illustrates the activities undertaken to support the public benefit. Health Amplifier, although new, has had a great year since its start in June of 2016.**

**The charity is now running in partnership with Catholic Diocese of Moshi with seven different projects in the Kikavu village, benefiting more than 10,000 residents in the area.**



# Achievement & Performance

## Clinical Care

Between April 2022 to March 2023, 2,734 patients have been treated at the Kikavu clinic, where upper respiratory infections, urinary tract infections, gastro-intestinal diseases, skin diseases together with hypertension and diabetes type II are the most common diseases in the region. During the past year the cases of malaria have decreased drastically, having few cases during raining season.

**In total we have had 2,734 patients attending our clinic this year, which is an average of 228 patients a month.**









# What has been happening so far...

This year continues to be an exciting year for the project and the team alike. We have had an increase in the number of patients we see compared to last year. Since we have been registered with the government, it is really helping us in terms of the viability of resources.

As a government-registered clinic, the work team constantly receives visits and training from members of the Ministry of Health.

In one of the most recent health campaigns, we have been able to deliver vitamin A to children through the training of our staff, which includes how to fill out new patient registration forms and update information on health campaigns and new protocols.



# Kikavu Dispensary

## Providing Excellence in Care

This year, we are pleased to let you know that the number of patients may be higher compared to the year before.

As the quality of our services increases, more people are attending our clinic and benefiting from our services.

This year, we are excited to announce that 2734 patients have been treated for various health conditions, with upper respiratory infections being the main one.

We have also had a considerable decrease in the number of malaria cases. Out of the 504 patients screened, only 12 tested positive. This is due to our commitment to educating the local community on how to take practical steps to prevent malaria from spreading.





# The Mother & Child Medical Unit

The mother & child clinic has been equipped with new furniture to provide greater comfort to patients, and staff alike.

With the mother & child department fully operational since the end of November, the clinic has already received its first patients.

We are pleased to share that this year we have had the pleasure to see 204 pregnant women and help deliver 5 babies. assist them with several types of services, including mother and baby health checks.

The mother and child care unit has become an essential hub for the health of mothers and their children.

This year alone, we have vaccinated 407 children, monitored their weight and height, and given them vitamin A and deworming pills for 1,064.

This is all possible because of the commitment of our staff to make the Kikavu area a healthier place to live and the generosity of our donors.





# Dental Treatment Project

The oral health programme at the school continues to progress on a regular basis.

It has been 8 years since we carried out dental treatments with children at the school. The figure of the dentist and the representation linked to pain are no longer part of the children's ideas. They know that it is possible to cure their teeth without pain.

Every year, new students start school, and as part of the approach prior to dental treatment, they are given a talk about oral health and tooth brushing technique. Every year, the treatment begins with the older students so that the little ones lose their fear. Fear turns into curiosity and later into a desire to have their teeth cleaned and treated.

We are happy to let you know that this year, our dentist, Sofia, has been able to treat 469 children and provide 1,838 cavity fillings and sealants. Thank you again for all your support.





School children receiving a dental check





# Summary of the main achievements

- 2,734 patients treated for various health conditions.
- 98% in 2022/2023 donations spent in the front-line projects.
- 204 pregnant women seen by our midwives and doctors.
- 5 babies delivered.
- 407 children vaccinated within the immunisation program.
- 1,838 cavity fillings and sealants performed.
- Only 12 malaria positive cases out of 504 people tested. Less than 3% incidence.



# Policy on Grant Making

The charity has established a grant making policy to achieve its objectives to the public benefit. The trustees apply the funds of the charity at their discretion and in accordance with the charitable purposes and objectives of the charity.

The trustees will consider any requests or known situations that are eligible for consideration.

- a. Each request or situation will be considered on its own merits. Where situations have been previously considered (whether successful or not) any due diligence undertaken to reach an earlier decision will be made available to the trustees.
- b. The trustees will carry out sufficient due diligence to ensure that the request or situation meets both the charitable purposes, and the priorities for support set out in its policy.
- c. The trustees are happy to work in partnership with other grant making bodies where funding of an entire project is beyond the scope of any single organisation. This includes, but is not limited to, national and international relief operations in the wake of natural disasters.

At the moment, the main beneficiary of our grants is the Kikavu Dispensary in Tanzania. The total amount of funds awarded to the Dispensary between April 2022 and March 2023 was £61,765 which was essential for the running of the Dispensary and all the projects associated to it.

All the grants awarded are closely monitored by the trustees and by our onsite project manager to make sure that they reflect the charity's objectives and thereby advance public benefits.

## Plans for the Future

We are so thankful for all sponsors that made possible the finishing of the specialist diabetes care and a mother & child unit. This centre is specifically designed to be used for the management and regular monitoring of diabetes, educational healthcare seminars and antenatal.

Our plan now is to concentrate on the training of local staff so the Centre can provide the best health care possible for the mothers and children and postnatal care. Our aim is to give the best healthcare possible to the community of Kikavu and those from further afield. Now that the centre is built, we will be seeking equipment to offer digital retinal photography and an ultrasound machine - which will be particularly important in enabling us to deliver preventative health care to pregnant patients.

We will also be offering appointments with a podiatrist, nurses and doctors. Dr Julian will be coming to Tanzania to educate and train all members of staff on diabetes, as this is his specialist area. Another area of interest of the charity is ecology.

We are currently in discussions with the local community as to how they could be involved in the preservation, conservation and the protection of the environment and the prudent use of resources. More to come on that.

## Financial Review

Although the charity welcomes donations made by the public, the charity's major source of funding is from grants and donations issued by private companies and other institutions that share the same ethos of the charity. This way we make sure that all the public donations will go to the front line.

We are pleased to report that for the fiscal year of 2022/2023, Health Amplifier invested all of the donations received in the project we run in Kikavu -Tanzania. The charity holds no designated, restricted, investment or endowment funds.

Due to the generosity of our donors we managed to make grants to the total amount of £61,765 to fight poor health issues and poverty in Kikavu, Tanzania and still close the 2022/2023 account with a surplus, which will be invested in the finance of new projects in the next fiscal year.

## Reserves Policy

The trustees aim to keep the free reserves amounting to approximately three months average expenditure. The trustees believe that this level will be sufficient to respond to our grant beneficiary and have enough money to cover any governance costs.

Since we are a new charity this policy will be reviewed annually as the work of the charity develops.



# Structure, Governance and Management

## Governing Document

Health Amplifier is a Charitable Incorporated Organisation (CIO) governed by its constitution dated on 20th April 2016. It is registered as a charity with the Charity Commission number 1167973. The charity is governed by a board of trustees.

## Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## Appointment of Trustees

As set in the constitution, apart from the first Charity Trustees, unless the Charity Trustees decide otherwise every Charity Trustee is appointed by a resolution passed at a properly convened meeting of the Charity Trustees. In selecting individuals for appointment as Charity Trustees, the Charity Trustees have considered the skills, knowledge and experience needed for the effective administration of the charity. There must be a majority of Charity Trustees who subscribe and adhere to, in belief and lifestyle, the Statement of Faith.

## Reference and Administrative details

**Charity name:** Health Amplifier

**Charity number:** 1167973.

**Charity website:** www.healthamplifier.org

**Registered Office:** Happisburgh Manor, The Street, Happisburgh, Norfolk, NR12 0AB.

**Banker:** Barclays Bank, 34 Market Pl, Dereham NR19 2AS.

**The trustees and officers serving during the year and since the year end were as follows:**

<b>Chairman</b>	Dr. Julian David Brown
<b>Executive Director</b>	Rev. Jorge Luis De Souza Damasceno
<b>Trustee</b>	Dr. Marianne Simoes (appointed on 28th March 2018)

## Declarations

The trustees declare that they have approved the trustees' report above.  
Signed on behalf of the charity's trustees.

Signature(s)



Full name(s): Jorge Damasceno  
Position: Trustee

Date: 22.01.2024



Charity registration number 1167973

**HEALTH AMPLIFIER**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# HEALTH AMPLIFIER

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Dr JD Brown  
Dr MS V Hernandez  
Rev JL d S Damasceno

**Charity number**

1167973

**Principal address**

16 Potters Way  
Poringland  
Norwich  
Norfolk  
England  
NR14 7GG

**Independent examiner**

Sotos Christophi FCCA  
Aston Shaw Limited  
Chartered Certified Accountants  
The Union Building, 51-59 Rose Lane  
Norwich  
Norfolk  
England  
NR1 1BY

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# HEALTH AMPLIFIER

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# HEALTH AMPLIFIER

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Structure, governance and management**

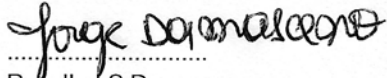
The trustees who served during the year and up to the date of signature of the financial statements were:

Dr JD Brown

Dr MS V Hernandez

Rev JL d S Damasceno

The trustees' report was approved by the Board of Trustees.



Rev JL d S Damasceno

**Trustee**

Date: 22.01.2024



# HEALTH AMPLIFIER

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HEALTH AMPLIFIER

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I report to the trustees on my examination of the financial statements of Health Amplifier (the charity) for the year ended 31 March 2023.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Sotos Christophi FCCA**

Aston Shaw Limited  
Chartered Certified Accountants  
The Union Building, 51-59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY  
England

Dated: 22/03/24

# HEALTH AMPLIFIER

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

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	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
Donations and legacies	3	61,765	64,123
<b>Expenditure on:</b>			
Charitable activities	4	67,770	70,187
<b>Net expenditure for the year/ Net movement in funds</b>		(6,005)	(6,064)
Fund balances at 1 April 2022		15,159	21,223
<b>Fund balances at 31 March 2023</b>		<u>9,154</u>	<u>15,159</u>

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

All income and expenditure derive from continuing activities.



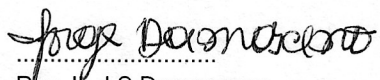
# HEALTH AMPLIFIER

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	8		1,130		957
<b>Current assets</b>					
Cash at bank and in hand		10,230		14,891	
<b>Creditors: amounts falling due within one year</b>	9	(2,206)		(689)	
Net current assets			8,024		14,202
<b>Total assets less current liabilities</b>			9,154		15,159
<b>Income funds</b>					
Unrestricted funds			9,154		15,159
			9,154		15,159

The financial statements were approved by the Trustees on 17.01.2024



Rev J L d S Damasceno

Trustee

# HEALTH AMPLIFIER

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Health Amplifier is a charity

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



# HEALTH AMPLIFIER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers

Enter depreciation rate via StatDB - cd198

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# HEALTH AMPLIFIER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies (Continued)

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	61,765	64,123



# HEALTH AMPLIFIER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Grants to institutions	63,251	67,769
Insurance	288	285
Telephone	157	157
Bank charges	63	56
Office expenses	870	912
Depreciation	377	319
Accountancy and legal fees	2,764	689
	<u>67,770</u>	<u>70,187</u>
	<u>67,770</u>	<u>70,187</u>

### 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 6 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# HEALTH AMPLIFIER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

<b>8 Tangible fixed assets</b>		
		<b>Computers</b>
		<b>£</b>
<b>Cost</b>		
At 1 April 2022		1,698
Additions		549
		<u>2,247</u>
At 31 March 2023		<u>2,247</u>
<b>Depreciation and impairment</b>		
At 1 April 2022		740
Depreciation charged in the year		377
		<u>1,117</u>
At 31 March 2023		<u>1,117</u>
<b>Carrying amount</b>		
At 31 March 2023		<u>1,130</u>
At 31 March 2022		<u>957</u>
<b>9 Creditors: amounts falling due within one year</b>		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,386	-
Accruals and deferred income	820	689
	<u>2,206</u>	<u>689</u>
	<u>2,206</u>	<u>689</u>
<b>10 Related party transactions</b>		
There were no disclosable related party transactions during the year (2022 - none).		
<b>11 Cash generated from operations</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deficit for the year	(6,005)	(6,064)
Movements in working capital:		
Increase in creditors	1,517	10
	<u>(4,488)</u>	<u>(6,054)</u>
<b>Cash absorbed by operations</b>	<u>(4,488)</u>	<u>(6,054)</u>
<b>12 Analysis of changes in net funds</b>		
The charity had no debt during the year.		





# **THANK YOU!**

**“For all your support in Loving,  
Educating and Liberating lives.  
You are making the difference!”**

**Don't forget to visit our website  
for more information:**

**[healthamplifier.org/impactreports/](https://healthamplifier.org/impactreports/)**