

The HALO Trust

Annual report and financial statements

Company number 2228587

Charity registration numbers

1001813 and SC037870

31 March 2020

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Trustees' annual report

The Trustees, who are also Directors of The HALO Trust for the purposes of the Companies Act 2006, present their annual report and the audited financial statements for the year ended 31 March 2020.

Reference and administrative information

Charity name	The HALO Trust	
Charity registration numbers	1001813 and SC037870	
Company registration number	2228587	
Business address	Carronfoot Thornhill Dumfries DG3 5BF	
Directors and Trustees	Timothy Church FCA (Chairman) Mark Aedy Anthony Bird Paddy Beeley The Rt. Hon. Ruth Davidson MSP (appointed 20 March 2020) Colonel Jane Davis OBE QVRM TD DL RGN Nima Elbagir (resigned 27 March 2020) Gemma Mortensen Paddy Nicoll John Raine CMG OBE The Rt. Hon. The Lord Sedwill KCMG FRGS (appointed 29 March 2020) Anastasia Staten Rupert Younger	
Chief Executive	Major General (Retired) James Cowan CBE DSO	
Secretary	Anthony Wigan FCA	
Registered office	One Bartholomew Close Barts Square London EC1A 7BL	
Auditor	KPMG LLP 319 St Vincent Street Glasgow G2 5AS	
Bankers	Royal Bank of Scotland plc 36 St Andrew Square Edinburgh EH2 2YB	
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Statement from the Chairman

The retrospective nature of annual reports means that there is often a difference between the description of the past period and the lived reality of today. Never has this been more acutely felt than this year; while Coronavirus made no material impact on the 12 months covered by this annual report, Coronavirus now dominates the agenda.

The HALO Trust has continued to thrive in its core work of explosive ordnance disposal. Large, long-standing programmes such as Afghanistan have pivoted from the clearance of factory produced landmines to the disposal of improvised explosive devices. New programmes have grown up in the war-affected countries of the Middle East, largely focussing on urban clearance. This focus on the inter-section of humanitarian, development and security needs is undoubtedly HALO's core strength as it continues on its journey to adapt to the changing needs of the 21st Century. The broader concepts of 'Armed Violence Reduction' and 'Weapon Control' build on the core ethos of 'Mine Action' but give much greater utility to donors seeking a broader range of capabilities. In the year under review we destroyed 125,173 mines, other explosive ordnance and munitions (+21 per cent on the prior year) enabling us to release 11,261 hectares of land back to their communities (+28 per cent), benefiting 268,440 people directly (+14 per cent) and 1,006,166 indirectly (+6 per cent). Revenues, whilst not a measure of success in itself, increased 12 per cent to £83.97 million enabling us to increase our unrestricted reserves by £1.05 million. The outbreak of the pandemic has brought into stark reality for all charities the importance of maintaining adequate reserves.


A key development in 2019 was the initiation of our project in Angola to protect the headwaters of the Okavango Delta. The large number of minefields in that region has caused communities to be cut off and impoverished. Poverty has led to poaching and poaching to the eradication of wildlife and environmental degradation. Through a grant of US \$60 million from the Angolan Government, HALO has won its largest ever contract and will significantly increase the size of its operation in that country.

But it would be wrong to say that there is no connection between the year under review and the current time. Even before the Coronavirus epidemic, HALO was broadening its humanitarian activities outside of explosive ordnance disposal and weapons control. Building on the exciting project in Angola and learnings from the current crisis, HALO is looking at how it might use its skills and capabilities mapping them on to an even wider range of challenges. These challenges might be listed under four broad headings: Climate Change; Conflict; Poverty; and Disease. HALO possesses sizeable vehicle fleets of trucks and ambulances; a capacity to undertake largescale logistics; a sophisticated survey capability; the apparatus to conduct risk education; a willingness to work in hazardous environments; and acceptance of our presence by opposing parties to conflict, allowing us to cross front lines. So while the Coronavirus epidemic does not cover the precise period of this Annual Report, the links are obvious: HALO will continue to focus on its core role in explosive ordnance disposal and weapons control, but it will increasingly seek to play a much broader and more versatile role in support of our beneficiaries. Recent examples of this work include delivering vital hygiene kits to IDP camps and remote settlements in Myanmar; providing logistical support to The Ministry of Health in Zimbabwe, and, working with Safe House, a local charity, to acquire and distribute bedding and clothes for women and children who would otherwise be trapped in violent households in Kosovo.

None of our work would be possible without the generous support of our donors - governments, corporations and individuals - for which we are extremely grateful. We recognise that the Coronavirus pandemic is creating significant pressure on budgets around the world. However, it will also serve to deepen the suffering and insecurity in countries afflicted by conflict and armed violence thereby rendering our work even more critical. We are particularly grateful to governments that have

maintained their support for our programmes during this current period. This results in an outlook for the current year that is operationally healthier than could otherwise have been the case.

Finally, I would like to thank all our staff, whether they be in our operations or in our headquarters, who continue to make such a difference for our beneficiaries. Particularly during this time of Coronavirus, they have made extraordinary sacrifices to continue our work and exhibited impressive creativity and flexibility in pivoting our operations.

A handwritten signature in black ink, appearing to read 'Timothy Church', with a stylized, cursive script.

Timothy Church

Chairman

22 September 2020

Trustees' annual report

The Trustees' annual report should also be considered as the Directors' report for company law purposes.

1. MISSION, OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

1.1 Mission

HALO's mission is to lead the effort to protect lives and restore livelihoods for those affected by conflict.

1.2 Objectives

The objects of the charity, as set out in the Articles of Association, are:

- "The relief of poverty, sickness, suffering and distress throughout the world, in particular by the provision of hydrological, engineering and other works and medical aid with particular emphasis on the care and rehabilitation of non-combatant victims in areas where there is human conflict and the provision of assistance in the removal of debris of military hardware which may be a direct threat to non-combatants in hazardous areas where hostilities have ceased, and
- To carry out or conduct or to assist in carrying out or conducting any research into the special problems arising from injuries sustained by non-combatants in hazardous areas and into methods of alleviating suffering arising therefrom and to publish the useful results of any such research."

1.3 Activities

1.3.1 Help to eliminate the threat to lives and livelihoods posed by landmines and Explosive Remnants of War

- Implement effective minefield survey, landmine and explosive remnants of war clearance, and risk education to help the recovery and development of affected communities.
- Assist affected countries to comply with Article 5 of the Anti-Personnel Mine Ban Treaty, Article 4 of the Convention on Cluster Munitions and Protocol 5 of the Convention on Conventional Weapons.

1.3.2 Design and deliver Physical Security and Stockpile Management of explosive ammunition for the protection of civilians

- Deliver safe and secure storage and management of ammunition to provide governments with control of ammunition stocks and to ensure the safety and security of the civilian population.
- Destroy unsafe, unserviceable and surplus ammunition stocks.
- Remove and destroy Man-Portable Air-Defence Systems, missiles, grip stocks and batteries.
- Influence and inform policies on best practice for destruction and storage of ammunition in accordance with Protocol 5 of the Convention on Conventional Weapons. (Technical Annex).

1.3.3 Reduce the potential for armed violence in fragile states

- Destroy small arms and light weapons and other conventional weapons systems.
- Manage small arms and light weapons and educate communities and authorities to improve stability and resilience.
- Contribute to stabilisation and consolidation of peace through reintegration of former combatants.

1.3.4 Respond rapidly to crises to alleviate immediate suffering and enable broader humanitarian efforts

- Maintain sufficient resources to respond rapidly to the post-conflict humanitarian needs of civilians affected by landmines, explosive remnants of war (including improvised devices and booby traps), small arms and other weapons.
- Provide rapid response to mitigate risk to civilians of Unplanned Explosions at Munitions Sites.
- Deploy existing assets in support of emergency relief efforts.

1.3.5 Lead and influence the sector as an effective, committed and innovative humanitarian organisation

- Train, develop and retain motivated men and women with technical and leadership skills to optimise the delivery and impact of HALO programmes.
- Achieve best value for money through research and innovation.
- Participate in knowledge sharing across the sector and promote best practice.
- Assist in building national capacities and strengthening national authorities.

1.3.6 Promote good governance to remain a financially sustainable organisation

- Remain engaged and invest, according to available resources, in countries where there is a humanitarian need.
- Continue to strive for highest standards of accountability, leadership and management.
- Expand and diversify HALO's donor base.
- Maintain a satisfactory level of reserves.

1.3.7 Work with other organisations to deliver broader outcomes

- Enable other organisations to facilitate the return of communities displaced by explosive remnants of war.
- Enable other organisations to facilitate long-term livelihoods for beneficiaries.
- Enable conservation organisations to restore natural habitats degraded by explosive remnants of war.

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

2. THE STRATEGIC REPORT

The Strategic Report was approved by the Board together with the financial statements.

2.1 HALO Outputs Worldwide

Description	FY 2019/20	FY 2018/19	% Change from 18/19
Land released (hectares) ¹	11,261	8,817	+28%
Landmines destroyed	56,685	42,471	+33%
Unexploded Ordnance (UXO) destroyed	58,813	55,184	+7%
Cluster munitions destroyed	9,675	6,047	+60%
Small Arms Ammunition (SAA) destroyed	453,176	437,725	+4%
Small Arms Light Weapons (SALW) controlled ²	59,474	21,808	+173%
Explosive Ordnance Disposal (EOD) call-outs	6,864	6,149	+12%

Land release beneficiaries ³			
Direct beneficiaries (total)	268,440	235,870	+14%
Women	96,819	85,456	+13%
Men	61,602	67,204	-8%
Girls	66,194	52,532	+26%
Boys	43,825	30,678	+43%
Indirect beneficiaries (total)	1,006,166	951,857	+6%
Women	287,785	263,658	+9%
Men	252,777	246,729	+2%
Girls	251,646	229,623	+10%
Boys	213,958	211,847	+1%

Explosive Ordnance Risk Education sessions	31,499	26,324	+20%
Beneficiaries of Explosive Ordnance Risk Education (total)	749,231	640,768	+17%
Women	236,139	160,006	+48%
Men	85,254	77,417	+10%
Girls	252,446	216,135	+17%
Boys	175,392	187,210	-6%

2.2 Programmes

Afghanistan

In FY 2019/20, HALO Afghanistan cleared 2,508 hectares of land, equivalent to over 20,057 Olympic sized swimming pools. This clearance benefitted over 176,000 men, women and children and resulted in the destruction of 4,904 mines and 830 tonnes of ordnance and stray ammunition. An expansion to the rapid response survey capability increased the programme's reach into 28 of the 32 Afghan provinces for the first time. Demining work was concentrated in rural areas, enabling restoration of livelihoods for the most vulnerable communities. HALO impact surveys show 65 per cent of cleared land is used for agriculture or livestock, which are the two main sources of income for rural families. This land release provides much needed relief in a country where 35 per cent of the population is at

¹ Land released includes minefield area cleared and reduced by technical survey, and battle area cleared. This figure excludes land cancelled.

² Including SALW destroyed, marked and recorded

³ Recorded in line with Standard Beneficiary Definitions agreed among NGOs who conduct mine action

crisis levels of food insecurity. HALO also continued to work in partnership with two national mine action organisations, as well as with Afghanaid, Danish Committee for Aid to Afghan Refugees (DACAAR) and Action Against Hunger.

Victim-operated improvised explosive devices, now account for 57 per cent of all casualties in Afghanistan. In response, HALO developed its clearance and survey capacity of improvised devices and expanded its operational area beyond Helmand into two new provinces, Ghazni and Nangarhar. Abandoned Improvised Mines operations have cleared land for a rural clinic and the site for a future hospital and school, and have enabled the return of internally displaced people. HALO has trained and managed new improvised device survey teams, deployed across ten provinces.

The programme continues to maintain links with the diplomatic community in Kabul, receiving regular visits from senior officials. Donor support in the year has been strong, with funding from the US, Germany, the Netherlands, the UK, Norway, Finland, Ireland, Association for Aid and Relief Japan and the UN Voluntary Trust Fund. Bilateral funding from the UK's Department for International Development (DFID) ended in September 2018. A further reduction in capacity followed the end of the UK's Conflict, Stability and Security Fund project in March 2020. British funded HALO deminers have as a result dropped from 1,000 in 2018 to just 63 today

New detectors were trialled to enhance efficiencies in AIM clearance operations, and HALO's first improvised device mechanical clearance teams were deployed. Further research into more efficient anti-tank mine clearance was conducted with the Amulet detector. In 2019 HALO installed a 24 solar panel array at its Kabul headquarters, reducing fuel consumption by 60,000 litres per year and saving the programme £30,000 in annual running costs.

Peace negotiations stalled during the year but concluded with the signing of a US-Taliban peace deal in February 2020. The year was marred by the highest levels of violence recorded across Afghanistan since 2001. A seven month political impasse, following contested election results, added further uncertainty. However, HALO maintained access to insecure areas despite difficult security conditions.

Coronavirus arrived in Afghanistan later than in Europe and did not impact operations during the report period, but will no doubt do so in the months to come.

Angola

FY 2019/20 was a momentous year for HALO Angola. HALO signed a five year US\$60m contract with the Government of Angola to clear mines from national park areas in the south-east of the country. The Duke of Sussex visited the country in September. The Duke and selected guests spent a night in a tented camp in Kuando Kubango, before flying to Huambo to visit the former minefield where his mother walked in 1997. The commitment from Angola and the publicity generated from Prince Harry's visit helped stimulate greater donor interest. At the same time we saw increases in funding from both the US Department of State and BP plc. The latter signed a US\$6.1m contract, to be spent over four years, making it one of the most significant grants HALO has ever received from a non-governmental source. While the majority of the expansion will come in the following two years, in FY 2019/20 the programme grew from 321 staff to 456, including 99 women.

Other key donors for the programme were UK DFID, Embassy of Japan, Eni S.p.A., World Without Mines, Sonangol EP, and National Geographic. The programme fielded 29 manual sections, one mechanical team and two Weapons and Ammunition Disposal teams. With this capacity the programme cleared 86 hectares of land, destroying 1,326 mines, and reduced a further 49 hectares by technical survey. The teams destroyed 20.56 tonnes of ammunition, cut 1,909 weapons and conducted rehabilitation work on five armouries. US Department of State funding allowed HALO to re-open operations in Bie Province, where there is still considerable work to be done.

The programme supported the Angolan Government with the development of its national strategy, which seeks clearance of all known minefields by the end of 2025. The plan is ambitious and will need a substantial increase in capacity across the country to be realised.

Bosnia and Herzegovina

Funding in FY 2019/20 was stable, with HALO implementing a weapons marking and registration programme in both the Federation of Bosnia and Herzegovina and the Republika Srpska. In coordination with the European Union Force, HALO continued to build the capacity of the Bosnian army to mark and register its weapons.

Operating across the country from five locations, the programme has marked, quality-checked and registered 39,564 weapons. This represents 65 per cent of the national stockpile; HALO aims to complete the remainder by the end of 2020.

The programme continues to lobby the Bosnian Government to expand the marking and registration project into the police force in 2021. Additionally, in February 2020, HALO was notified of an upcoming NATO project to refurbish all Bosnian military armouries. The European Union Force has suggested that HALO be the joint implementing partner alongside the United Nations Development Programme and the project is expected to start in 2021.

Cambodia

During FY 2019/20 HALO Cambodia employed over 1,000 staff, keeping a 50:50 gender balance amongst its personnel. Funding came from the UK, the US, Germany and Ireland, as well as Palladium/3i which funded a small survey project. In addition, the programme was awarded a three year contract from the Government of Switzerland, starting in 2020.

HALO's clearance focused on the K5 minebelt along the northern and western border. In the north and south-east, the programme cleared AT minefields. In total, teams demined 1,420 hectares and released 2,025 hectares through non-technical survey, destroying over 5,000 landmines, 3,700 items of ordnance and stray ammunition, and conducting over 4,800 Mine Risk Education (MRE) sessions. In January 2020, the programme had its first minefield accident since October 2017. The accident happened during vegetation cutting and the operator returned to work the following month.

Cambodia's Ottawa treaty extension request was granted, and the target date for mine-impact free status is now 2025. Since 2018, the Cambodian Mine Action Authority has been in talks with the Royal Cambodian Armed Forces about deploying up to 2,000 soldiers on humanitarian demining on the border. There is currently no memorandum of understanding for this, and there has been no confirmation of how the cost of equipping military deminers will be met. However, this does show that the government recognises the need for a substantial increase in manpower if it is to achieve its 2025 objective.

Colombia

Insecurity has had an increasingly destabilising impact on the programme amidst concern for the 2016 peace accord between the Government of Colombia and Revolutionary Armed Forces of Colombia (FARC). In addition, infighting between various FARC factions, and territorial conflict between other non-state armed groups, such as the National Liberation Army and local and international narcotics gangs, make for a complex operating environment. In August 2019, a HALO vehicle was stolen in Cauca Department, while threats of violence in Cauca and Meta led to periodic suspensions of operations in several municipalities. In March 2020, HALO suspended operations across the whole country due to Coronavirus.

HALO operates under the direction of the Office for the High Commissioner for Peace, which released a new 2020-2025 national demining strategy; this envisages international non-governmental organisation commitment to Colombia until at least 2023. However, international funding to the sector is in decline, and while HALO's reduction in funds is modest, other operators have reduced capacity or left Colombia.

HALO remains focused on the delivery of cost-effective operations. Over the reporting period, HALO cleared 25.5 hectares, finding and destroying 91 improvised mines and 71 items of ordnance. HALO's staff numbers have reduced to 460, distributed between its Bogota headquarters and five regional operational bases. Women make up 35 per cent of the workforce.

During FY 2019/20, HALO received generous support from the US Department of State, Canada, Norway, Swiss Development Corporation, The Netherlands, New Zealand, Ireland and the UN Multi-Partner Trust Fund Office.

El Salvador

El Salvador ranks among the most dangerous countries in the world, with high rates of gang-related crime, extortion and kidnap.

HALO worked with the police and military to identify stockpiles of obsolete weapons and explosive items for disposal. HALO also trained security force personnel overseeing official stocks of small arms, light weapons and munitions, on storage best practices, and refurbished storehouses. HALO disposed of more than 158 weapons, 124,332 bullets and 3.39 tonnes of obsolete munitions. In support of the Salvadorian army, HALO delivered security upgrades to ten weapon storehouses and trained nineteen students as armoury storekeepers and store managers.

As a response to increased migration to the United States' southern border, the US Government suspended all assistance funding to El Salvador, Guatemala and Honduras between March and June 2019, including HALO's Weapons and Ammunition Management projects in each country. HALO was unable to operate until the assistance funding was restored in July 2019.

Georgia (including Abkhazia)

In 2019, with support from the Government of Japan, HALO completed the safe destruction of 33 250kg airdropped bombs that were left at the 2008 crash site of a Russian aircraft. HALO worked in close cooperation with the European Union Monitoring Mission to ensure safe disposal on this site, located in Chonto village within metres of the South Ossetia administrative boundary.

Although five minefields remain in uncontested Georgian land, HALO has still not obtained permission or funding to conduct clearance. As a result, HALO has suspended its mine clearance programme, while maintaining a training base. The programme retains one local officer to provide logistics support to HALO programmes in Abkhazia, Nagorno-Karabakh, West Bank and Ukraine.

HALO submitted a proposal to the Government of Japan in early 2020 to clear two of the remaining minefields in Khojali and Kadoeti, and is optimistic that funding will be granted in 2021. In addition, HALO has taken an active role in the regional initiative The Landmine Free South Caucasus Campaign. This campaign, which aims to build consensus and political will to tackle the region's residual landmine threat, brings together civil society as well as representation from Azerbaijan, Armenia and Georgia. The campaign is addressing the matter of Red Bridge, a border minefield covering 225 hectares, the clearance of which is politically complex.

In Abkhazia, clearance operations continued at Primorsky, the site of a former ammunition store which exploded in August 2017. With new funding from the European Union in July 2019 and

US\$200,000 from the Government of Switzerland in January 2020, teams are currently tackling the densest contamination at the blast's epicentre. HALO has cleared 63 per cent (193 hectares) of the total contaminated area and destroyed over 90,000 items of ordnance.

In addition to the Primorsky operation, the programme secured a three year contract from the UK in March 2020, to continue clearance and the demolition of surplus ammunition, the need for which was emphasised by the explosion at Primorsky. The European Union has continued to express interest in HALO's proposal to resume rural infrastructure rehabilitation projects.

Guatemala

For much of 2019 Guatemala experienced a migration crisis, augmenting the problem of gang violence. HALO continued to use US Department of State funds to work with the military, police and civilian institutions concerned with oversight, storage and disposal of stockpiled, obsolete and surplus small arms light weapons (SALW) and munitions. During the year, HALO disposed of 41.5 tonnes of obsolete munitions, reflecting a significant increase compared with 2018. HALO also delivered security upgrades to 14 armouries and explosive storehouses, and trained 19 students from the military and the police as armoury storekeepers and store managers. In contrast, progress on SALW disposal has been slow, with delays in the mandatory legal process. Working with its partners, HALO will prioritise release and destruction of obsolete and surplus weapons in 2020/21.

Guinea Bissau

Work has focused on the training of armoury storekeepers and managers, completing construction works and transporting unserviceable ammunition to a central demolition site. Ageing and poorly stored ammunition continue to pose a threat to the civilian population, as well as to infrastructure, while continuing political instability has made the programme's work challenging.

The US Government has stopped work due to the political crisis and the Coronavirus state of emergency. Once restrictions are lifted, the focus will be to destroy or burn ammunition and to cut weapons. Permission for disposal has been granted, but, until a government is formed, uncertainty persists.

Honduras

During 2019, political instability and Honduras's relationship with the United States has dominated the domestic agenda. Accusations of corruption and fraud led to mass protests and rioting across the country. Gang violence, unemployment and general poverty continue to have a negative impact on the lives of most Hondurans, with murder rates per capita some of the highest in the world.

Using funding from the US Department of State, HALO continued to implement a counter-proliferation programme in support of the National Police, Ministry of Defence, Public Ministry and other government agencies. Significant challenges were encountered navigating legislation that governs storage and disposal of weapons in government-controlled stockpiles. A new law introduced in 2019 hindered project goals and required administrative processes to be re-started. In response to limited progress, HALO ended a full-time presence in Honduras and subsequent interventions will be managed remotely from elsewhere in the region.

Iraq

During the period HALO has worked in Tikrit and Baiji in the Salah al-Din Governorate, and Ramadi and Fallujah in Anbar. External funding has come from Belgium, New Zealand, the UN Mine Action Service and private funding. 649 Improvised Explosive Devices one anti-tank mine and 148 items of ordnance were safely destroyed, and 41 hectares of land released. Almost all clearance was done mechanically.

It has been a turbulent period for Iraq, including months of violent protest, a six-month delay in appointing a new prime minister and government, and tensions between Iran and the US. The latter led to a temporary relocation of international personnel to Erbil in January.

A multi-disciplinary strategy for Salah al-Din Governorate was developed to attract new donors and provide better support to affected communities. In addition to clearance of urban edge mine belts, the programme was able to demonstrate flexibility and responsiveness to requests from the Directorate of Mine Action to support survey, and to take on the clearance of a stalled UN project site.

Fallujah continued to provide a useful test bed for clearance techniques and procedures. Clearance of a large cemetery site was completed in four months, with over ten hectares made safe and a considerable number of IEDs removed. In Ramadi the first task order was for clearance of a grain distribution site, but before completion the task was suspended in favour of the large mine belt in the Tash area on the outskirts of the city.

Kosovo

In FY 2019/20, HALO secured a US\$2m, multi-year grant (2020-2023) from the US State Department for battle area clearance. This grant unlocked the remaining match funding available from HALO's anonymous US donor. These funds will help move the Government of Kosovo closer to realising its strategic goal of becoming landmine and cluster munition free in 2024.

The programme continues exploring other funding sources to complete its work. At the start of 2020, the programme decreased from ten to eight teams. To become more dynamic, HALO cross-trained all operations staff in both mine clearance and battle area clearance.

Laos

New funding from the UK in FY 2019/20 enabled the programme to expand from 308 staff to 528; HALO Laos now employs 222 women and 50 per cent of the 30 most senior management positions are held by women. The programme has a relatively young workforce, average age being 28, and encompasses nine of the 50 ethno-linguistic groups in Laos.

At the start of the period, the programme was focused on the survey of Savannakhet Province, through the US Department of State funded Cluster Munitions Remnants Survey project (2018-2022). The UK's funding enabled a five-fold increase in the number of clearance teams, from four to twenty.

During FY 2019/20 HALO destroyed 13,200 items of ordnance, including 9,248 sub-munitions, and cleared 385 hectares across Savannakhet Province. The survey teams added 5,630 hectares of cluster munition contaminated areas to the national database.

Libya

In September 2019 the first mechanical teams in Libya were operationally accredited by the Libyan Mine Action Centre, and in October teams began clearance of contaminated rubble in the city of Sirte.

In January, the Benghazi-based Libyan National Army took control of Sirte from the Government of National Accord. During the takeover, programme assets including vehicles were confiscated. Almost all were swiftly returned following negotiations with the new power brokers. HALO's registration in the east, a month before the city changed hands, played a significant role in this. Clearance operations re-started in March and additional funding has been secured until 2022.

The programme secured funding to map explosive contamination along Tripoli's frontlines. When fighting ceases, the project will enable the Libyans to prioritise deployments of HALO teams to assist the return of over 200,000 IDPs.

In early 2020 the first assessments of Benghazi, where the need for clearance is high, were completed.

Malawi

HALO destroyed 14.5 tonnes of degraded ammunition in Malawi, including more than 2,000 ageing white phosphorous mortars. HALO refurbished ammunition storage facilities and delivered training to the military and the police.

Myanmar

HALO's Myanmar programme is funded by the UK and the United Nations Office for the Coordination of Humanitarian Affairs, with seven teams, each capable of survey and risk education, deployed in the states of Kayin and North Shan. In addition, HALO works with two local partners in northern Shan. Team numbers were reduced from seven to five at the end of the reporting period.

Reported casualties from mines and ordnance for 2019 were 57 killed and 164 injured, with approximately 50 per cent of casualties occurring in North Shan. Rakhine now has the second highest number of casualties in the country and may surpass Shan in 2020.

Modest progress was made in developing mine action standards and the Mine Risk Working Group approved the first standard on danger area marking in early 2020. In addition, the authorities committed to the establishment of a national mine action authority at an unspecified date in the future and convened a workshop in October to discuss the matter.

HALO teams continued to deliver risk education and survey in North Shan and Kayin. Despite three separate attempts during the reporting period to revitalise the Myaing Gyi Ngu humanitarian mine clearance project in Kayin, there was no progress.

Towards the end of March, in response to the Coronavirus pandemic, the authorities announced a ban on any activities which involved assembly and travel between communities, effectively suspending mine action. HALO was swift to re-purpose and, thanks to a flexible and pragmatic approach by donors, was able to support communities with Coronavirus aid.

Nagorno Karabakh

The baseline survey of Nagorno Karabakh that started in March 2019 continued at pace. The number of staff working on the project increased from 16 to 24 to ensure completion by 2022. An assessment of previously cleared anti-tank minefields is also being conducted in response to the prevalence of plastic mines being found. During FY 2019/20 an additional 511 hectares of contamination and 212 hazardous areas were added to the database.

HALO Nagorno Karabakh is particularly dependent on and extremely grateful for the continued financial support from the SJS Charitable Trust, Gould Family Foundation, Grapes for Humanity, the Izmirlian Foundation, and the programme's anonymous donor, which will continue matching every donation received until the end of 2020. HALO has continued to engage the online community and receive donations, crucial to the programme's ability to remain operational.

Somalia

Somalia continues to present challenging opportunities. HALO deployed teams from two well established locations, Beletweyne and Guriel, and a recently opened new location in the town of El Barde, all of which are relatively close to the Somalia/Ethiopia border where there is a high concentration of minefields and abandoned and stockpiled ordnance.

Land totalling 149 hectares was cleared and 382 call-outs were conducted. A total of 1,642 items of ordnance and 21,371 rounds of small arms ammunition were destroyed. The fact that only one anti-personnel and one anti-tank mine were destroyed is due to the focus having been on battle area clearance, as opposed to minefields, to which access was limited because of security concerns. However, with the completion of those battle area clearance tasks, and the establishment of the El Barde location, mine clearance activities will be scaled up next year, bringing a more balanced approach to clearance operations, targeting high priority minefields.

In parallel to clearance operations, HALO Somalia deployed three teams to rehabilitate and build armouries for the safe and secure storage of weapons for the Somali police and army. Coupled with training and mentoring for the security services, these activities reduce the proliferation of weapons and ammunition, as well as reducing the likelihood of unplanned explosions in the ammunition stores.

Somaliland

Demining operations were maintained at 2018 levels, thanks to continued support from long-term donors, including the UK, Ireland, Finland, The Netherlands and Germany.

Mine clearance operations were focused on the Somaliland/Ethiopia border area, where the need for clearance is greatest due to the number of mines and proximity of the minefields to villages. 144 hectares of land were declared clear of mines, of which 136 hectares were manually cleared and eight hectares were cleared mechanically using front-end loaders. In the process, 255 anti-personnel and 83 anti-tank mines were destroyed. A number of the mines were used to blast channels through bedrock to allow for the laying of water pipes bringing fresh water to the capital, Hargeisa.

Throughout the year HALO maintained two roving teams, which completed 232 spot tasks resulting in the destruction of 563 items of ordnance and 681 items of small arms ammunition.

The Burao office was closed at the end of March to allow a strengthening of demining activities closer to the border areas. In late 2019 senior staff began a dialogue with the Ethiopian Mine Action representatives and presented survey information on minefields which cross the Somaliland/Ethiopia border. HALO's focus in Somaliland in the coming year will be on maintaining support for mine clearance on the Somaliland side, in parallel with raising awareness of landmines on the Ethiopian side, and interest in providing financial support for clearance.

Sri Lanka

In FY 2019/20 the programme secured US\$4.6m of funding from new donors – the European Union, Norway, UK and Switzerland. This complemented increased funding from existing donors, namely the US Department of State, Japan, Germany and Canada. With the exception of the European Union, all donors are anticipated to continue funding until Sri Lanka is scheduled to be mine free in late 2023. The programme expanded from 738 to 1,036 staff, 40 per cent of whom are women, many being war widowed heads of household.

New mechanical armoured clearance assets were procured: six excavators, five front loaders and two sifting screeners. Mechanical clearance is twice as efficient as manual clearance in Sri Lanka and there are some areas of contamination where mechanical clearance is the only option.

Challenges in Sri Lanka this year included the 2019 Easter Sunday terrorist attacks and latterly Coronavirus. The November 2019 presidential election resulted in a return to power for Gotabaya Rajapaksa and Mahinda Rajapaksa and a ministerial reshuffle, which saw mine action being allocated to a new line ministry with new personnel.

In FY 2019/20 HALO cleared 159 hectares of land and attended 77 call outs, safely removing and destroying over 9,000 mines and 23,000 items of ordnance, small arms ammunition and weapons. This has benefitted over 30,000 people and enabled the resettlement of over 100 IDPs. In April 2019, an accident occurred during clearance which resulted in the detonation of a 40mm launched grenade and minor injuries to two employees. The subsequent investigation recommended retraining for both individuals involved.

Syria

The programme has worked in areas under Turkish and opposition control in north-west Syria through three non-governmental organisation partnerships – two Syrian and one Turkish (the latter newly formed in the period). HALO provided over 6,800 risk education sessions for over 129,000 beneficiaries and conducted survey in over 800 communities. HALO also provided more than 10,000 physiotherapy sessions, 179 prosthetics, over 1,400 psychosocial support sessions, and livelihood and economic assistance to more than 420 beneficiaries.

HALO and its partners have maintained the largest mine action capacity in north-west Syria, thanks to funding from European Civil Protection and Humanitarian Aid Operations (ECHO), UK, The Netherlands, Belgium and the UN. Activities have concentrated on victim assistance, risk education and survey.

Although withdrawal of US forces in north-east Syria in October 2019 and the subsequent incursion by Turkish forces to establish a buffer zone caused significant civilian displacement, this did not materially affect HALO's operations in the north-west. Of greater consequence was the Government of Syria's advance into Idlib Governorate that started in mid-November and reduced the area under control of opposition forces by 30 per cent. The advance caused displacement of over one million civilians and was only halted under a ceasefire agreement brokered by Turkey and Russia. HALO teams now operate within a smaller geographical area.

Ukraine

During FY 2019/20 HALO maintained a capacity of 400 staff and released 208 hectares of land in the government-controlled areas of Donetsk and Luhansk regions. Clearance focused on the 15km 'buffer zone' from the contact line, where the great majority of civilian casualties have occurred. Teams removed 463 mines, cluster munitions and other items of ordnance. Survey teams continued to map the scale of the contamination, identifying 76 new minefields, bringing the total number surveyed since 2016 to 262, with an area of 2,251 hectares. The US Department of State project to build ammunition stores progressed with support from the Ukrainian Ministry of Defence.

Annual funding increased to £5.9m, including a new €3m EU project. In addition, the US Department of State awarded a US\$1m cost extension to the US\$4m project to build ammunition stores in western Ukraine. The programme was funded by the US Department of State, EU, Finland, Germany, The Netherlands, Norway and the UK.

Mine clearance rates improved through the introduction of three remote vegetation cutters. HALO handed over the first 32 cleared minefields to local communities, after passing external quality control by the Ukrainian Demining Centre. As well as training the Ukrainian humanitarian demining branch, HALO also began delivery of training for the State Emergency Service under an EU-funded project.

An amendment to the mine action law, proposing a structure with two separate mine action centres, is expected to be voted on in mid-2020.

West Bank

HALO's work on the West Bank is coordinated by the Israeli National Mine Action Authority and the Palestinian Mine Action Centre. HALO remains the only clearance operator on the West Bank, and the only humanitarian demining agency in Israel.

In 2019 HALO was deployed in Jenin District, northern West Bank, on two minefields out of the four left from the original nine on the 2013 schedule. One of the two, Arraba, was completed in November and the land returned to the Palestinian owners. 84 anti-tank and 99 anti-personnel mines were found by HALO in less than 1.5 hectares of olive orchard by the main Nablus highway.

An additional three minefields, two Jordanian laid and one Israeli laid, at the northern end of the Jordan Valley, have high humanitarian and economic priority for nearby Palestinian communities. HALO will seek to clear these minefields if funding is available.

Separately in 2019, a second successful year of clearance work was carried out at the Qasr al-Yahud Baptism Site by the Jordan River. Between 11 March 2018 and project completion on 23 April 2020, over 41 hectares of church compound and valley floor were cleared, with 664 anti-tank mines, 503 anti-personnel mines and 55 assorted items of ordnance safely destroyed.

Principal donors in FY 2019/20 were the European Commission in Jenin and the Israeli Ministry of Defence for the Baptism Site Project.

Yemen

HALO completed registration in southern Yemen and hired its first member of national staff during the year. In August fighting broke out in Aden, causing international NGOs to evacuate from the city. In October, once tensions had eased, HALO moved back into Aden.

In January, the programme opened its country headquarters and in February teams completed medical training. A training course was delivered to students of the Yemen Executive Mine Action Centre.

The newly-trained teams began work in March. Later in the month Coronavirus restrictions closed Aden airport, preventing the safe conduct of operations due to the lack of medical evacuation. Operational conditions remain challenging throughout the country and, when combined with the global pandemic, make for a bleak humanitarian outlook.

Zimbabwe

The programme has a mix of government and private funding, with the principal donors being the UK, the US Department of State, Irish Aid, Embassy of Japan, World without Mines and the Oak Foundation.

In FY 2019/20, HALO cleared 33,287 anti-personnel mines from 122 hectares of land in Mount Darwin and Rushinga Districts. This was the highest number of mines of any HALO programme in the reporting period and is the equivalent of 139 mines per deminer. In March 2020, the programme reached an impressive milestone of 100,000 mines destroyed since HALO began operations in the country in 2013. There were no manual demining accidents in FY 2019/20, although one of the mechanical assets drove over a mine and lost a tyre.

Overall staff numbers remained steady at around 410 with the proportion of female staff rising to 21 per cent.

2.4 Training

HALO provides comprehensive training to its own people, in all aspects of programme management and delivery of operations, allowing it to recruit potential leaders from all walks of life and setting it apart from other humanitarian operators in the sector.

International Staff Training

HALO's new Field Officer training course includes a three-month field-based phase in Cambodia, followed by a second phase on deployment to a programme. This second phase is delivered via distance learning, webinars and, where necessary, face-to-face training. All training is modular and can be adapted to fit individual circumstances.

Nine field officer trainees (four women and five men) attended the first training course of the year, seven completed the training and deployed into operational roles, supporting the delivery of HALO activities. A further eight new members of staff (three women and five men) started training in February 2020.

A Programme Manager course was held in Sri Lanka with ten attendees, including four female staff, and a Programme Officer course was delivered in Nagorno Karabakh with seven attendees, including five female staff and one national member of staff. A new Senior Operations Manager course is being developed to provide advanced training for selected national staff and increase their ability to deploy globally.

All training materials are shared in a collaborative online workspace to allow easy accessibility and share knowledge efficiently across the organisation.

Explosive Ordnance Disposal Training

HALO has conducted training to the International Mine Action Standards. Level One was delivered to seven international staff, Level Two to twelve Ukrainian State Emergency Services personnel, and Level Three to seven international staff, nine national staff and twelve Malawi Defence Force soldiers. In Guatemala 35 soldiers qualified to Level One, of whom twelve went on to Levels Two and Three.

A revised course teaching disposal of improvised explosive devices was delivered to twelve HALO staff. This five week course taught national and international staff how safely to disarm devices. The course was evaluated by a third party and was the first of its kind in the humanitarian sector.

Physical Security and Stockpile Management Training

HALO conducted training covering all levels of the International Ammunition Technical Guidelines and The Modular Small-arms Implementation Compendium.

In Malawi, HALO ran a defence force capacity building project training members of the army and police. In total, 28 personnel were trained. Twelve personnel qualified as trainer-of-trainers. A further eight qualified as ammunition storekeepers and another eight qualified as armoury storekeepers.

Armoury storekeepers and store managers' courses have also been delivered in Angola, Guatemala, Guinea Bissau, El Salvador, and Somalia, qualifying 140 individuals as storekeepers and 75 as store managers. In addition, the Somalia programme qualified sixteen soldiers to be trainers-of-trainers, boosting the security forces capacity to sustain this capability; in Angola fourteen ammunition storekeepers were trained and six then qualified as store managers.

A physical security and stockpile management introduction course was conducted in Kosovo and El Salvador to 30 security personnel and in Bosnia eleven soldiers were trained in weapons marking and destruction.

2.5 Research and Development

In Afghanistan, progress has been made on the use of ground penetrating radar for anti-tank mines. These detectors are now operational in Nagorno Karabakh, and Ukraine will follow shortly. There were also successful trials of a battle area detector in Kosovo, which will be continued in Afghanistan.

Research and development work on clearing improvised devices has continued, with expectations for a significant increase in clearance rates in Afghanistan. The team intend to replicate this in Iraq. Orders have been placed for additional ground penetration radar detectors for Afghanistan and for wire detectors in both Afghanistan and Iraq.

The US Humanitarian Demining Research and Development Programme budget was increased. Part of this uplift has been invested in equipment for HALO to trial. Shipment of these items was delayed by Coronavirus. However, a mechanical sifter and a magnetometer array have arrived in the West Bank, and a "STORM" climbing excavator has been received in Cambodia.

2.6 Mechanical

To assist with the management of expanding mechanical operations, a second Global Mechanical Officer was appointed in June. A joint project with Cranfield University, aimed at developing armouring standards for mechanical assets and passenger vehicles, was commenced.

HALO has continued to purchase and deploy new mechanical assets across the Middle East and North African region, including specialist demolition machinery for clearing rubble. In Libya, the first mechanical team deployed and three additional assets and a suite of demolition attachments have been secured. The Yemen programme has been awarded two separate contracts to develop the national mine action authority's mechanical capacity. In Iraq, mechanical clearance of mines has increased programme productivity.

In Sri Lanka, the mechanical fleet has been significantly expanded this year with the purchase of fourteen new machines and associated ancillaries. Full commissioning of this equipment has been completed.

2.7 Operational compliance

HALO established a Head of Operational Compliance role to coordinate the work of programmes, technical advisors, the training team and R&D staff on the development and implementation of procedures and standards. Quality assurance visits were conducted in Angola, Sri Lanka, Nagorno-Karabakh and Libya, and a new internal data management system was developed for recording accidents, incidents and near misses.

During the reporting period there were two accidents involving explosive ordnance, resulting in non-permanent major injuries to one employee in Cambodia and minor injuries to two employees in Sri Lanka.

In 2019, HALO contributed extensively to international working groups developing and revising International Mine Action Standards on medical support, accident investigation, the disposal of improvised explosive devices, and victim assistance.

2.8 Programme development

HALO has developed a number of new programme initiatives during the year.

Following the establishment of the Yemen and Libya programmes, HALO's focus in those countries has been on engaging with states in the responsible management of weapons and ammunition as well as mine clearance.

The invitation by the Philippines Navy to assist with the disposal of more than a million items of Second World War era ammunition, which pose a threat to Manila Bay, still stands, but we are waiting on the outcome of a US military exercise which will survey the sites. The pandemic has delayed the exercise.

In Montenegro, HALO met the Chief Inspector of Police and representatives of other state ministries, to discuss weapons marking.

A HALO team visited Jamaica to understand efforts to reduce violence in a country that has the fourth highest murder rate in the world, identifying areas of potential work, including information management (homicide mapping), community-level violence interruption, and the security of illicit and confiscated weapons held by the police. Further conversations to build mutual familiarity with the Jamaican Constabulary will take place.

In Nigeria, HALO has identified an opportunity for a partnership with the police, aimed at preventing theft and diversion of weapons in Borno State, where violence has displaced more than a million people since 2009. In March 2020, a meeting was held with the Inspector General of Police and the British Ambassador to discuss the partnership. A meeting with the Chief of the Army Staff is scheduled for later in 2020.

Opportunities for future work in Vietnam, Niger and Uzbekistan are being assessed.

2.9 Policy and Advocacy

2.9.1 Landmine Free 2025

HALO continued to co-lead the Landmine Free 2025 campaign, together with Mines Advisory Group. The campaign took on a new shape during the year as more organisations joined, including Norwegian People's Aid, Humanity and Inclusion, Fondation Suisse de Deminage, AAR Japan and Apopo. The campaign produced two reports, 'Removing Barriers to Growth – How Landmines affect African Development' and 'Mine Action's Fair Share – an Agenda for Change', and hosted several events and panel discussions at events in Japan, South Africa, Geneva and Norway to try to galvanize support around the 2025 agenda. The campaign's greatest success during the year was in influencing the development of the Oslo Action Plan and Oslo Declaration at the Fourth Review Conference for the Anti-Personnel Mine Ban Convention, in which *"The States Parties reaffirm their unwavering commitment to end the suffering and casualties caused by anti-personnel mines for all people for all time. They will intensify their efforts to complete their time-bound obligations as soon as possible, and to the fullest extent possible by 2025."*⁴

2.9.2 Oslo Action Plan: Anti-Personnel Mine Ban Convention

⁴ Oslo Action Plan - <https://www.osloreviewconference.org/fileadmin/APMBC-RC4/Fourth-Review-Conference/Oslo-action-plan-en.pdf>

In influencing the Oslo Action Plan which governs the implementation of the convention for the next five years (bilaterally and through Landmine Free 2025), HALO participated in all the relevant sub-groups created by the Norwegian presidency and co-led on two. Through these groups, HALO and partners suggested various elements to the Oslo Action Plan to strengthen the convention. Many of the specific recommendations were adopted in the Oslo Action Plan, including, for example, specific actions for States Parties to *“Develop evidence-based and costed national work plans”* and to *“Do their utmost to commit the resources needed to meet Convention obligations as soon as possible and explore all possible alternative sources of funding.”*

2.9.3 Gender and Diversity in Mine Action

As co-leads of the Gender and Diversity working group for the Oslo Review Conference, HALO and partners successfully advocated for the inclusion of specific actions relating to gender, ensuring mine action programmes are conducted in a gender-sensitive manner and that appropriate data is disaggregated by sex and age. Actions also included to *“Ensure that the different needs and perspectives of women, girls, boys and men are considered and inform all areas of Convention implementation and mine action programmes, in order to deliver an inclusive approach. Strive to remove barriers to full, equal and gender balanced participation in mine action and in Convention meetings”*. HALO will continue to advocate for the increased recognition of diversity in mine action. HALO is reviewing internal policies and ensuring all relevant aspects of gender and diversity are covered, regarding not just HALO employees but also with respect to local communities and beneficiaries affected by HALO’s work.

2.9.4 Global Weapons Reduction Programme

Recent conflicts have proven that the international community needs to do more to protect civilians from the misuse of weapons. Therefore, HALO has called for a new pool of funding from the British Government that focuses on weapons control, to complement the UK’s funding to mine action. HALO will continue to advocate for the development of a central strategy and pooled fund to ensure that weapons control is recognised as an important element in reducing armed violence and insecurity. HALO is also very supportive of the UK’s Integrated Review and wants to see a much more joined-up effort between defence, development and diplomatic actors.

2.9.5 Environmental Guidelines for Mine Action

In February 2020, HALO co-led a round table event to initiate the development of environmental guidelines for mine action. The development of these guidelines for the mine action sector, with expert advice, will bring best practice from other sectors and address challenges shared by all mine action operators, such as working in remote areas where vehicles are required to access minefields. HALO will continue to develop internal guidelines in parallel and will support collaborative advocacy with the Scottish International Development Alliance at the Glasgow COP26 Climate Change conference in November 2021.

2.10 Future Strategic Planning

HALO is developing a new Strategic Plan for 2021-2025 that will outline the organisation’s response to the main challenges that our work seeks to address, namely:

- The Landmine Free target
- New use of mines and improvised explosive devices
- Urbanisation of conflict and instability
- Increase in armed violence
- The need for a more integrated humanitarian response
- Conservation and climate change

The Strategic Plan will set out how HALO seeks to build on its success in mine action thus far, while also strengthening delivery and coordination outside this sector, in areas such as weapons control, Armed Violence Reduction and building community resilience and response to shocks.

Responding to the crises to help millions of people in the Middle East, North Africa and Central Asia will remain a strategic priority. The last two years have seen HALO develop successful programmes in Iraq, Syria, Libya and Yemen, while maintaining its long-standing work in Afghanistan and elsewhere. These programmes will continue to grow to meet the current need.

In light of the Coronavirus pandemic, the Strategic Plan will be revised and regularly reviewed as the global situation may alter operating conditions. HALO's Coronavirus response was developed within the remit of the Strategic Plan, in supporting the resilience of communities to shocks caused by the virus and its ripple effects. This new global context highlights the need for an increasingly integrated humanitarian response and HALO will continue to advocate for this, ensuring that capacity and capability are well placed to provide the most effective response within this changing environment.

2.11 Partnerships

HALO has experienced the added impact that can be achieved by working in partnership to achieve a common goal. HALO continues to establish more formal and informal partnerships with international and local partners, to broaden the organisation's reach and impact. One example was in connecting the benefits of mine action with conservation through partnerships in Angola on the Okavango Delta project, to enhance both the socio-economic and ecological benefits of HALO's work. In the coming year, HALO will continue to build on this and form more partnerships outside the mine action sector. In addressing the Coronavirus challenge, HALO will seek to increase the number and reach of partnerships across sectors, identifying those with shared values and where in collaboration, organisations can effectively address gaps in delivery of Coronavirus responses.

HALO continues to support the localisation agenda, as an organisation primarily comprising local staff and working with a wide range of local partner organisations. This will be increasingly important in addressing the impact of Coronavirus. HALO fully supports the other principles of the Inter-Agency Standing Committee's Grand Bargain, with commitments from the largest donors and humanitarian agencies to improve the effectiveness and efficiency of humanitarian action. HALO has engaged with donors on the implementation of the Grand Bargain and has seen some progress on reporting standards during the year.

3. STRUCTURE, GOVERNANCE AND MANAGEMENT

3.1 Structure

The company is a registered charity (with the Charity Commission for England and Wales - no. 1001813 and with the Office of the Scottish Charity Regulator - no. SC037870) incorporated on 9 March 1988 under the Companies Act 2006 as a company limited by guarantee (company number 2228587). Its governing document is its Articles of Association. Each of the company's Members undertakes to contribute the sum of £10 in the event of the company being wound up while a Member, or within one year from ceasing to be a Member. Each of the Directors/Trustees is also a Member of the company.

3.2 Governance

The Directors/Trustees are responsible for the strategic direction of the organisation. The Chief Executive, to whom certain powers are delegated, works with a senior management team and reports to the Board.

The Board holds formal scheduled meetings at least four times a year, as well as a number of ad hoc meetings. In addition, there is an annual cross briefing held in the UK, attended by Board members and all HQ and senior international and national staff. An Audit and Remuneration Committee, comprising four Trustees (Mark Aedy, Anthony Bird and Paddy Beeley, plus, ex officio as Chairman of the Board, Timothy Church), together with attendance by the Chief Executive, the Company Secretary and the Finance Director, assists the Board in discharging its obligations to ensure the adequacy of internal controls and the integrity of the financial statements. A Governance/Nominating Committee made up of five Trustees (Rupert Younger, Jane Davis, Paddy Nicoll and John Raine, plus, ex officio as Chairman of the Board, Timothy Church), and attended by the Chief Executive, the Company Secretary and the Head of Governance and Safeguarding, ensures that the required governance policies are in place and that measures are taken to ensure that they are enacted. Both the Audit and Remuneration Committee and the Governance/Nominating Committee meet at least twice a year. A Medical Board, comprising around 30 volunteer health care professionals, ensures that the Board of Trustees is fulfilling its duties and obligations on medical care. Jane Davis, as the representative of the Board of Trustees, sits on the Medical Board.

The Trustees who were in office at 31 March 2020 and at the date of this report are shown on page 1.

Under the Articles of Association, the Directors in office at the time the Articles were amended on 18 March 2015 continue to hold office until the end of the Board meeting that falls closest to dates set out against their names in the Articles of Association; these dates are staggered between December 2015 and October 2020. The Articles of Association state that each Director shall be appointed for a period of three years, or such shorter period as the Directors shall think fit, at the end of which they shall retire, at which point they shall be eligible for re-election. No Director shall serve for a consecutive period of more than nine years, save with the approval of a two-thirds majority of the Directors. Anthony Bird has served since October 2010. The Board unanimously resolved to extend his period beyond nine years because of the valuable skills and experience that he brings.

The Articles of Association state that Directors can be appointed by a simple majority of the Directors.

BDB Pitmans (HALO's solicitors) give new Trustees an induction into the duties and responsibilities of Board membership as stipulated by law and the Charity Commission. New Trustees receive comprehensive induction information and are encouraged to spend time in HALO's headquarters in Scotland and to visit HALO's overseas programmes.

During the year the Trustees commissioned a review of the organisation's governance processes by an independent consultant.

The Trustees benefitted from qualifying third party indemnity provisions in place during the financial year and at the date of this report.

3.3 Organisational Structure and Management

The Board is responsible for the strategic direction of the charity. Operational control is exercised by the Chief Executive Officer (CEO), who reports to the Board in person on a quarterly basis and in writing on all questions of Board level policy and where operational risk requires a Board level view. The CEO attends Board meetings, but is not a Trustee and does not vote. The senior executive level structure consists of seven directors: a director of Capability, responsible for growing the capability of HALO, in both functional and geographic senses; a director of Fundraising and

Communications responsible for private fundraising and communications; a director of Finance and Support Services which include Logistics; a director of Human Resources and Administration; an executive director HALO USA; a director of Strategy responsible for shaping HALO's strategy, partnerships and policy; and a director of Programmes responsible for five country regions. A programme manager, who reports to a head of region, controls one of HALO's countries and territories. Other staff in each country programme are responsible for Human Resources, Logistics, and Information Services. These roles are designed to give HALO the means to run a large and complex organisation.

HALO has a structured salary framework linked to job roles, responsibilities and seniority. Within each job band there are a number of pay grades, each of which has a defined salary range. The pay and remuneration for all personnel within HALO is managed within this framework, to ensure consistency and governance. Any pay increases awarded are based upon performance against priorities and personal objectives, which support the vision and progression of HALO's strategy and work. This approach is designed to ensure that HALO retains and motivates personnel while maintaining appropriate internal controls.

3.4 Employees

HALO's success relies on the hard work and dedication of its staff. At 31 March 2020, HALO employed 7,931 staff globally, with 7,734 (97 per cent) being national staff - locally employed and committed to ridding their own countries of mines and other explosive ordnance. (Average staff number during 2019/20, as reported in note 8 to the financial statements, was 8,262). Currently, 142 international staff oversee and manage operations and support activities across HALO's global programmes, with a further 55 management and administrative staff based in the UK.

The emphasis on national staff recruited from conflict-affected communities means that the salaries and knowledge base remain in country and benefit those most in need. HALO's commitment to improving the gender balance of its national staff continues, with eight programmes having women making up more than a third of their staff. As at 31 March 2020, 22 per cent of HALO's workforce were women, up from 18 per cent at the start of the financial year. Excluding the Afghanistan programme, which is HALO's biggest and where cultural norms make it hard to employ women, the 31 March 2020 percentage of women rises to 30 per cent, up from 28 per cent at 31 March 2019.

HALO is set on cultivating a safe and respectful working environment where its staff are recognised for their contribution and performance. HALO's Equality and Diversity Policy supports its aims to ensure employees are treated on the basis of their relevant merits and abilities, to provide a working environment that is supportive of the dignity and respect of the individual, and to prevent all forms of unlawful and unfair discrimination.

HALO provides continuation training to staff to support their development and career progression, and a comprehensive training package for operational staff to equip them with the necessary skills for working in the field. Many junior HALO employees advance into senior technical and management roles.

HALO treats the health and well-being of its staff seriously; paramedics, equipped with comprehensive medical packs, are built into the structure of every HALO team and are trained to deliver emergency trauma care for victims of landmines and other ordnance. HALO also calls upon a Medical Board of experienced international surgeons, doctors and nurses, who oversee its medical policy and ensure its correct implementation by visiting programmes on a regular basis.

4. PRINCIPAL RISKS AND UNCERTAINTIES

HALO's attitude to risk is considered in the light of the organisation's mission to lead the effort to save life and restore livelihoods for those affected by conflict. This necessarily requires it to undertake dangerous work in remote and politically unstable locations.

HALO's Risk Management policy establishes clear procedures to ensure that risks relating to the organisation, and the health, welfare and security of staff and beneficiaries, are properly assessed and managed. It ensures that risk is routinely considered in a transparent manner at every level of the organisation.

In HALO's senior management structure, each director is the Duty Holder for a risk register relating to activities under their control. A directors' risk committee sits on a quarterly basis to assess and agree the risk mitigation procedures being applied within each Group. At this committee, any risks that need to be elevated are included in a corporate risk register that is presented quarterly to the CEO.

The CEO is the Senior Duty Holder and will consider the appropriateness of actions being taken to mitigate risk. The CEO will either: treat risk by applying different ways or new means; tolerate it because it is judged acceptable; elevate it to the Board for consideration; or simply cease the activity that gave rise to the risk.

The Board reviews the Corporate Risk Register quarterly, assessing operational (sub-divided by safety, security and safeguarding), financial and reputational categories of risk. Should such risks come to pass, contingency plans which are set at director level will be enacted, to reduce any potentially deleterious impact. Where necessary, the Board will agree additional mitigating actions to minimise the likelihood of risks occurring.

The Governance/Nominating Committee reviews the Risk Management policy on an annual basis.

Some of the key risks identified include:

Risk: Security and/or serious incidents jeopardise the safety of staff and impact on HALO's ability to deliver operations.

Mitigation: HALO is continually updating its measures to reduce the likelihood of these risks occurring. These measures include the role of Global Head of Operational Compliance and additional oversight of security procedures by senior management. HALO's operations are supported by security and incident management plans, which incorporate location-specific security risk assessments, together with internationally recognised standard operating procedures governing both the movement of staff and assets and underpinning all operational activity. All relevant staff at both HQ and programme level are trained in critical incident management skills. Programmes receive annual visits from a member of HALO's Medical Board to ensure up-to-date medical practice and to review casualty evacuation procedures.

Risk: HALO's contracts are dependent on funding from governments and other statutory bodies. Governments' priorities change over time.

Mitigation: HALO has developed and continues to maintain strong strategic partnerships with its major donors, and has invested in private fundraising and communications with a view to broadening its donor base. HALO's free reserves policy recognises the possibility of cessation of funding from major donors.

Risk: HALO staff, beneficiaries or other stakeholders fall victim to a safeguarding incident.

Mitigation: The Head of Governance and Safeguarding shapes and directs HALO's approach to safeguarding. A Safeguarding Directive sets out an extensive global training and awareness plan for all areas of HALO. This plan has been developed and improved in the last financial year. Staff who undergo training will be reminded of safeguarding policies and HALO's zero tolerance approach on harassment or abuse of power.

Risk: Adverse currency movements in a multi-currency operating environment.

Mitigation: Budgets are prepared taking into account potential minor currency swings. The Board has developed a treasury management strategy, which, in addition to investment of free reserves, provides for the forward purchasing of hard currency to mitigate where possible against future adverse foreign exchange movements.

Risk: HALO is exposed to information security breaches resulting in financial loss, theft, reputational damage, business disruption, fines and litigation, and high impact damage to individuals.

Mitigation: The Board approved an information security strategy in October 2018; policies, procedures and guidelines are set in place; technical controls using advanced technologies are implemented and tested regularly; training is provided to relevant staff. External audits of HALO's cyber security profile are being introduced to ensure that HALO's information security controls are up to date.

Risk: HALO is exposed to financial crime, such as fraud, bribery and corruption, resulting in loss of funds, inflated costs of supply chains, corrupt working practices, and misappropriation of assets.

Mitigation: Appropriate policies and procedures are set in place (such as financial SOPs, procurement procedures, delegation of financial and budgetary authority, cash controls, segregation of duties, whistleblowing, supplier due diligence), with training provided to relevant staff and controls audited on a regular basis. Additional staff have been recruited to add additional levels of oversight on busy or remote programmes.

Risk: Secondary effects of the global Coronavirus pandemic negatively affect HALO's ability to win funding or deliver normal operations.

Mitigation: HALO has established a coherent plan to monitor and track the effects of the Coronavirus outbreak on donor prospects, and has established a rapid response unit to deliver Coronavirus relief activities. Continued engagement with donors, and the offer of HALO resources for Coronavirus relief work, positively position HALO for additional growth opportunities.

5. FINANCIAL REVIEW

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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 (FRS102) applicable in the UK and Republic of Ireland.

5.1 Financial Overview

The financial statements of the company can be found on pages 32 to 46. The application of the company's funds is detailed in notes 4 to 7 on pages 39 and 40.

Income from charitable activities was £83.42m, with growth of £9.47m over the prior year. Of particular note is increased funding from the US Department of State, Political Military Affairs Bureau /Office of Weapons Removal and Abatement (PM/WRA), via The HALO Trust (USA), Inc. (£1.64m), the UK Department for International Development (£3.11m), the European Commission (£1.87m), the United Nations Office of Project Services (£1.45m), European Civil Protection and Humanitarian Aid Operations (ECHO) (£1.14m) and the Israeli MOD in respect of clearance of the Baptism Site (£1.05m).

Operations in a number of geographical regions have grown in the year, particularly in Angola where expenditure of £5.83m is reported, compared with £2.56m in the previous year, and in Sri Lanka, with an increase of £2.13m, to £5.03m, whilst expenditure in Afghanistan decreased in the year by £2.88m, to £15.64m.

Deferred income represents donor funding received during the year, for which the respective expenditure will occur in future accounting periods. At 31 March 2020, deferred income amounted to £15.29m, compared with £10.09m at 31 March 2019.

5.2 Funding and Reserves

Total unrestricted funds at 31 March 2020 were £8.01m, compared with £6.96m at 31 March 2019. The Trustees consider HALO's free reserves to be £7.16m, calculated as total unrestricted funds (£8.01m) less fixed assets (£762k) and stock (£85k), and reflecting the resources readily available for unrestricted charitable use. Full details of HALO's reserves are shown in notes 15 and 16 of the financial statements.

The Trustees regularly review unrestricted reserves in accordance with the reserves policy, which takes into account any short-term gaps in donor funding, managing the closure of programmes, providing emergency response funding, conducting reconnoitres in new countries, programme start-up costs, developing organisational capacity, managing foreign exchange exposure, and maintaining a contingency in the event of a material reduction or cessation of major donor funding. The Trustees consider the current free reserves balance of £7.16m to be sufficient to cover the risks and opportunities identified in the reserves policy.

5.3 Going Concern

The Trustees consider HALO to be a going concern; HALO has commitments from donors in the form of grants and contracts to maintain activities in countries where it operates and has taken into consideration scenarios in the event that operations are suspended, or donor funding is shifted to alternative priorities due to the Coronavirus. The financial statements reflect the investment that has been made to ensure that HALO is best placed to deliver its humanitarian goals efficiently and cost effectively. On a programme-by-programme basis the Trustees confirm that the charity has sufficient assets available to enable it to meet its obligations as they fall due.

5.4 Related Parties


In accordance with a memorandum of understanding dated 31 January 2017, The HALO Trust and The HALO Trust (USA), Inc. work together in an effort to clear landmines and other debris of war around the world. The HALO Trust (USA), Inc. is a 501(c)(3) organisation and raises funds from the US Government and US foundations, corporations and individuals to support the work of both organisations. The financial results of The HALO Trust (USA), Inc. are not included here. US contracts and grants are sub-awarded, via specific contract agreements, by The HALO Trust (USA), Inc. for implementation by The HALO Trust. HALO UK 2015 Limited was the wholly owned trading subsidiary of The HALO Trust. During the year there was no trading activity and HALO UK 2015 Limited was dissolved on 2 April 2019.

6. MAJOR PARTNERS

During the year, HALO projects were generously supported by the US Department of State, Bureau of Political-Military Affairs/Office of Weapons Removal and Abatement, via The HALO Trust (USA), Inc., the Governments of Angola, Belgium, Canada, Czech Republic, Finland, Germany, Ireland, Israel, Japan, The Netherlands, New Zealand, Norway, Switzerland, the United Kingdom (Department for International Development, and the Conflict Stability and Security Fund, Foreign & Commonwealth Office), the European Commission, European Civil Protection and Humanitarian Aid Operations (ECHO), United Nations Mine Action Service (UNMAS), United Nations Development Programme (UNDP), United Nations Trust Facility Supporting Cooperation on Arms Regulation (UNSCAR), The HALO Trust (USA), Inc., Fibertek Inc., World Without Mines Switzerland, BP plc, Eni S.p.A., and numerous other generous private donors.

The HALO Trust would like to thank all those who have supported its work.

The Trustees' annual report, including The Strategic Report, was approved by the Board.



Timothy Church

22 September 2020

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and regulations.

Company and charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

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 excess of income over expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

The Trustees are responsible for keeping adequate and proper accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Auditor's Report to the Trustees and Members of The HALO Trust

Opinion

We have audited the financial statements of The HALO Trust (“the charitable company”) for the year ended 31 March 2020 which comprise the statement of financial activities, balance sheet, cash flow statement and related notes, including the accounting policies in note 1.

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 2020 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 UK accounting standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We have been appointed as auditor under section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

We conducted our audit in accordance with International Standards on Auditing (UK) (“ISAs (UK)”) and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the charitable company in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

The Trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the charitable company or to cease its operations, and as they have concluded that the charitable company’s financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements (“the going concern period”).

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least a year from the date of approval of the financial statements. In our evaluation of the Trustees’ conclusions, we considered the inherent risks to the charitable company’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. We have nothing to report in these respects.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the charitable company will continue in operation.

Other information

The Directors are responsible for the other information, which comprises the Trustees' annual report. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the other information;
- in our opinion the information given in the Trustees' annual report, which constitutes the Strategic Report and the Directors' report for the financial year, is consistent with the financial statements; and
- in our opinion that report has been prepared in accordance with the Companies Act 2006.

Matters on which we are required to report by exception

Under the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) we are required to report to you if, in our opinion:

- the charitable company has not kept adequate and proper accounting records 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.

We have nothing to report in these respects.

Trustees' responsibilities

As explained more fully in their statement set out on page 28, 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; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern; and using the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities

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 our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not 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 the financial statements. A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

The purpose of our audit work and to whom we owe our responsibilities

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, and to the charity's Trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's Members and the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, its Members as a body and its Trustees as a body, for our audit work, for this report or for the opinions we have formed.

B Marks

Bruce Marks (Senior Statutory Auditor)

for and on behalf of KPMG LLP, Statutory Auditor

Chartered Accountants

KPMG LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

319 St Vincent Street

Glasgow

G2 5AS

6 October 2020

Statement of financial activities
(including income and expenditure account)
for the year ended 31 March 2020

	<i>Notes</i>	Unrestricted funds £000	Restricted funds £000	2020 Total £000	2019 Total £000
Income from					
Donations and legacies		280	-	280	308
Charitable activities	2	-	83,421	83,421	73,950
Income from bank interest		54	21	75	57
Other income	3	192	-	192	692
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		526	83,442	83,968	75,007
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on					
Charitable activities	4	6,405	68,916	75,321	69,387
Charitable activities: sub-granted	5	-	7,109	7,109	5,417
Charitable activities – cost of raising funds	7	470	-	470	220
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		6,875	76,025	82,900	75,024
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income on operating activities		(6,349)	7,417	1,068	(17)
		<hr/>	<hr/>	<hr/>	<hr/>
Transfers between funds	10	7,397	(7,397)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movements in funds		1,048	20	1,068	(17)
		<hr/>	<hr/>	<hr/>	<hr/>
Reconciliation of funds					
Total funds brought forward at 1 April 2019		6,962	11	6,973	6,990
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward at 31 March 2020		8,010	31	8,041	6,973
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

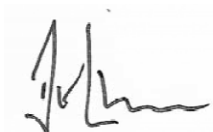
The notes on pages 35 to 46 form part of these financial statements.

Balance sheet
as at 31 March 2020

	Note	2020		2019	
		£000	£000	£000	£000
Fixed assets					
Tangible assets	11	762		1,153	
			762		1,153
Current assets					
Stock		85		96	
Debtors	12	12,049		12,868	
Cash at bank	13	16,905		10,040	
		29,039		23,004	
Creditors: amounts falling due within one year	14	(18,612)		(14,744)	
Net current assets			10,427		8,260
Total assets less current liabilities			11,189		9,413
Provisions for liabilities	15		(3,148)		(2,440)
Net assets			8,041		6,973
Unrestricted funds: general			8,010		6,962
Restricted funds	16		31		11
Total funds	17		8,041		6,973

The notes on pages 35 to 46 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 22 September 2020 and were signed on its behalf by:



Timothy Church
 Chairman



Mark Aedy
 Director

Cash flow statement

For the year ended 31 March 2020

	2020	2019
	£000	£000
Reconciliation of net income to net cash flow from operating activities		
Net income/(expense) for the reporting period (as per the statement of financial activities)	1,068	(17)
Adjustments for:		
Interest receivable	(75)	(39)
Donation in kind – fixed asset	-	(550)
Depreciation charges	340	286
Disposals of fixed assets	14	-
Impairment of land	109	-
Decrease in stock	11	27
(Increase)/decrease in debtors	819	(2,730)
Increase in creditors due within one year	3,868	4,146
Increase in provisions for liabilities and charges	708	487
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	6,862	1,610
	<hr/>	<hr/>
Cash flows from financing activities:		
Interest received	75	39
	<hr/>	<hr/>
Net cash provided by financing activities	75	39
	<hr/>	<hr/>
Cash flows from investing activities:		
Payments to acquire tangible fixed assets	(72)	(498)
	<hr/>	<hr/>
Net cash used in investing activities	(72)	(498)
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	6,865	1,151
Cash and cash equivalents at 1 April 2019	10,040	8,889
	<hr/>	<hr/>
Cash and cash equivalents at 31 March 2020	16,905	10,040
	<hr/> <hr/>	<hr/> <hr/>
Analysis of cash and cash equivalents		
Cash at bank	16,905	10,040
	<hr/>	<hr/>
Total cash and cash equivalents	16,905	10,040
	<hr/> <hr/>	<hr/> <hr/>

Notes

(forming part of the financial statements)

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Companies Act 2006.

The HALO Trust (“HALO”) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern Basis

The Trustees have prepared cash flow forecasts for a period of 15 months from the date of approval of these financial statements which indicate that, taking into account reasonable possible downsides, HALO will have sufficient funds to meet its liabilities as they fall due. The forecasts take into account the impact of COVID 19, HALO’s ability to deploy teams into the field to clear landmines and the continued availability of donor funding. The Trustees expect HALO to continue with a positive cash balance throughout the forecast period. The Trustees consider HALO to be operating on a going concern basis due to the value of contracts secured through to December 2021 in addition to informed estimations on the level of business throughout this period. Consequently, the directors are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific conditions, which may be declared by the donors or with their authority or created through legal processes, but still within the wider objects of the charity.

Where contracts accounted for within restricted funds include contributions towards headquarters costs an appropriate transfer is made of these contributions between restricted and unrestricted funds. Any unspent funds at the end of a contract are either returned to the donor or transferred to unrestricted funds in accordance with the terms of the contract.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If part of the unrestricted funds is earmarked at the discretion of the Trustees for a particular purpose, it is designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees’ discretion to apply the fund.

Income Recognition

Income received from charitable activities where entitlement to funding is subject to specific performance conditions, is recognised as earned (normally equivalent to the expenditure incurred at the end of the financial year as it is considered that this is when the charity becomes entitled to the income, after having provided the related services). Income is deferred when the donor has imposed conditions which must be met before the charity has unconditional entitlement or the donor has specified the funds can only be utilised in future accounting periods.

Donations, legacies and income from other trading activities are recognised where there is entitlement, probability of receipt and the amount can be measured reliably. Gifts in kind received are accounted for in the Statement of Financial Activities as soon as it is prudent and practicable to do so.

Investment income is recognised on a receivable basis. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Notes (continued)

1 Accounting policies (continued)

Expenditure

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

Expenditure is analysed between charitable activities and support costs. Charitable activities include all direct costs, salaries and other costs of each HALO programme and also include expenditure which HALO has sub-granted to partner organisations. Where this expenditure is funded by donors it is restricted expenditure as all donor contracts are included within restricted funds; other expenditure is included in unrestricted funds.

Support costs include all administration costs of the charity including the costs of the head office in the UK and are treated as unrestricted expenditure. Those costs which meet the definition of governance costs are included in that category; all other management and administration costs are included in support costs under charitable expenditure.

Assets acquired for specific projects, where ownership vests in the donor, are charged in full to that project on the date of acquisition and are not capitalised. At the end of a specific project any such assets may be transferred to other projects with the consent of the donor or may be transferred back to the donor. The charity retains a full list of all such assets.

Tangible fixed assets

Tangible fixed assets, acquired by HALO's own funds, or donated where title vests in The HALO Trust, with a value greater than £1,000 and being of use to the business for more than one year are capitalised.

Land is held at the purchased value on the date of being acquired and is not depreciated. Depreciation for all other fixed assets is provided using the following rates and bases to write off the cost or initial values, less residual values, of tangible assets over their estimated useful lives:

Freehold buildings	15 years
Leasehold properties	20% straight line or over the period of the lease if shorter
Fixtures and fittings and office equipment	25% straight line
Motor vehicles	25% straight line
Field Assets	25% straight line

Stock

Stock represents items purchased by the charity for use in overseas projects where at the time of purchase the individual project has not been identified. Until the respective item is charged to an individual project, all stock is held at lower of cost or net realisable value.

Foreign exchange

Monetary assets and liabilities denominated in foreign currencies are re-translated monthly into sterling at the rates of exchange prevailing at the start of each month. Transactions in foreign currencies are recorded at the date of the transactions and translated to sterling at their monthly rate. At the year end, monetary assets and liabilities are translated to the actual rate at the balance sheet date. Any gain or loss arising on translation is included in the statement of financial activities.

Notes (continued)

1 Accounting policies (continued)

Derivative financial instruments

Derivative financial instruments are recognised at fair value, unless that value is immaterial. The gain or loss on initial recognition and remeasurement to fair value is recognised in the Statement of Financial Activities.

Post-retirement benefits

The charity contributes to defined contribution personal pension plans on behalf of certain employees. The amount charged in resources expended represents the contributions payable to those plans in respect of the accounting year.

Pension payments are made to a former employee of the charity. A provision has been set aside for the payment of this pension based on the estimated life of the individual based on the latest mortality tables; adjustments are made to the provision on an annual basis for changes in mortality tables and for payments made.

Investments

Fixed asset investments are stated at market value. Unrealised gains and losses represent the difference between the market value at the beginning and the end of the financial year, or if purchased in the year the difference between cost and market value at the end of the financial year. Realised gains and losses represent the difference between the proceeds and cost.

Cash and liquid resources

Cash, for the purposes of the cash flow statement, comprises cash in hand and deposits repayable on demand. Liquid resources are current asset investments which are disposable without curtailing or disrupting the business and are either convertible into known amounts of cash at or close to their carrying values. Liquid resources comprise term deposits of less than one year.

Taxation

The HALO Trust is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2014 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2014 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The company is registered for VAT and fully recovers this on relevant expenditure, which is accordingly stated net of the related VAT in the statement of financial activities.

Overseas severance provisions

In certain programmes, when staff leave HALO either through redundancy or of their own volition, payments may be due to those staff. Provision for these payments, commensurate with local labour law, is charged to donor contracts on a monthly basis and included in provisions for liabilities and charges.

2 Income from charitable activities

Restricted:	2020	2019
	£000	£000
US Department of State, Bureau of Political-Military Affairs, Office of Weapons Removal and Abatement, via The HALO Trust (USA), Inc.	20,596	18,958
Department for International Development (UK)	12,092	10,076
Federal Republic of Germany	8,068	8,367
UK Conflict Stability and Security Fund	4,928	6,544
United Nations, Office of Project Services	4,605	3,156
Royal Netherlands Government	3,175	2,908
Norwegian Government	3,080	2,438
The HALO Trust (USA), Inc. other sub-granted	2,519	4,239
European Commission	2,491	626
United Nations Mine Action Service	1,761	905
Irish Aid	1,712	2,054
Private non-governmental income	1,527	1,096
European Civil Protection and Humanitarian Aid Operations	1,492	357
Government of Canada	1,335	1,647
Embassy of Japan (in regional offices)	1,328	1,211
Israeli MOD	1,052	0
Government of Finland	1,027	1,091
Government of Angola	708	0
Fibertek Inc.	621	619
Federal Government of Belgium	606	32
Government of Switzerland	600	236
United Nations, Office for the Coordination of Humanitarian Affairs	520	594
iDE and the New Zealand Ministry of Foreign Affairs and Trade	200	306
Foundation World Without Mines	169	292
United Nations Development Programme	60	752
Ministry of Foreign Affairs of the Czech Republic	40	17
UK Foreign and Commonwealth Office	-	12
	<hr/>	<hr/>
	76,312	68,533
	<hr/> <hr/>	<hr/> <hr/>
Restricted Income sub-granted to other agencies:		
UK Department for International Development (DfID)	5,978	4,889
UK Conflict Stability and Security Fund (CSSF)	788	178
Irish Aid	343	350
	<hr/>	<hr/>
	7,109	5,417
	<hr/>	<hr/>
	83,421	73,950
	<hr/> <hr/>	<hr/> <hr/>

3 Other income

	2020	2019
	£000	£000
Donations in kind – fixed assets	-	550
- other	156	84
Other	36	58
	192	692
	192	692

4 Charitable activities

The charity's Trustees consider that there is one core activity (clearance of debris of war) which is carried out in various worldwide locations, although HALO will lend its resources to assist with other emergency work, including opening up trade routes through crucial road clearance and snow clearance, and assisting with emergency resettlement of internally displaced persons.

	Unrestricted field costs (note 6) £000	Support costs (note 6) £000	Subtotal £000	Restricted £000	Total 2020 £000	Total 2019 £000
Abkhazia	5	58	63	716	779	841
Afghanistan	91	1,158	1,249	14,389	15,638	18,463
Angola	224	418	642	5,188	5,830	2,547
Burma	(15)	36	21	441	462	494
Bosnia	-	41	41	511	552	319
Cambodia	29	412	441	5,119	5,560	5,603
Colombia	87	476	563	5,905	6,468	7,420
El Salvador	19	10	29	119	148	280
Georgia	32	5	37	57	94	309
Guatemala	4	15	19	191	210	216
Guinea Bissau	7	30	37	377	414	526
Honduras	(1)	10	9	130	139	170
Iraq	19	325	344	4,037	4,381	3,392
Ivory Coast	-	-	-	-	-	92
Kosovo	7	79	86	987	1,073	1,034
Laos	55	319	374	3,959	4,333	3,747
Libya	-	85	85	1,050	1,135	656
Malawi	1	6	7	75	82	-
Mozambique	41	-	41	-	41	18
Nagorno Karabakh	48	83	131	1,028	1,159	1,027
Somalia & Somaliland	40	490	530	6,086	6,616	5,891
Sri Lanka	23	373	396	4,635	5,031	2,892
Syria	(9)	236	227	2,933	3,160	2,465
Ukraine	25	379	404	4,705	5,109	4,690
West Bank	22	117	139	1,449	1,588	1,395
Yemen	3	38	41	473	514	294
Zimbabwe	15	295	310	3,656	3,966	3,694
Global	85	54	139	700	839	912
	857	5,548	6,405	68,916	75,321	69,387
	857	5,548	6,405	68,916	75,321	69,387

All costs which can be directly attributed to donor contracts have been allocated and are shown in restricted funds; other expenditure directly relating to programmes is shown in unrestricted funds. Support costs, analysed in note 6, which principally relate to headquarters costs and which cannot be allocated to contracts, are allocated on the basis of activity in each country.

5 Charitable activities: sub-granted

The HALO Trust was the lead consortium partner in grants funded by the Department for International Development, Irish Aid and UK Conflict Stability and Security Fund. Under these grants, The HALO Trust awarded sub-grants to the following agencies:

	2020	2019
	£000	£000
Mines Advisory Group	4,214	3,473
Norwegian People's Aid	2,511	1,767
DanChurchAid	384	177
	<hr/>	<hr/>
	7,109	5,417
	<hr/> <hr/>	<hr/> <hr/>

6 Support costs

All support costs relate to charitable activities.

	Field costs	Support costs	Total	Total
	£000	£000	2020	2019
			£000	£000
Staff related costs incl. travel and recruitment	363	4,344	4,707	4,410
Property, IT and Office costs	-	582	582	509
Equipment costs	34	148	182	138
Legal and professional	-	256	256	259
Cost of hosting events	-	109	109	3
Impairment - land	-	109	109	-
Overseas programmes unrestricted	460	-	460	399
	<hr/>	<hr/>	<hr/>	<hr/>
Total	857	5,548	6,405	5,718
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7 Charitable activities – cost of raising funds

	Total	Total
	2020	2019
	£000	£000
Staff related costs incl. travel and recruitment	261	201
Property, IT and Office costs	108	4
Legal and professional	22	12
Cost of hosting events	79	3
	<hr/>	<hr/>
Total	470	220
	<hr/> <hr/>	<hr/> <hr/>

8 Employee costs & numbers

	2020	2019
	£000	£000
Staff costs		
Locally contracted staff	33,528	31,013
UK contracted staff	8,578	7,430
Social security costs	463	436
Pension contributions*	177	167
	<hr/>	<hr/>
	42,746	39,046
Re-charged to The HALO Trust (USA), Inc.	(94)	(96)
	<hr/>	<hr/>
	42,652	38,950
	<hr/> <hr/>	<hr/> <hr/>

*A defined contribution plan is a post-employment benefit plan under which the charity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an expense in the profit and loss account in the periods during which services are rendered by employees.

The average monthly number of persons (full-time equivalent) employed by The HALO Trust during the year, including local national staff, is shown below.

	2020	2019
	Number	Number
Administration	45	43
Direct project personnel; UK based and international	132	121
Direct project personnel; national staff	8,085	8,039
	<hr/>	<hr/>
	8,262	8,203
	<hr/> <hr/>	<hr/> <hr/>

The number of employees, whose emoluments, including overseas tax dues, including pension contributions, amounted to over £60,000 in the year was as follows:

	2020	2019
	Number	Number
£180,000 - £190,000	1	-
£170,000 – £180,000	-	1
£110,001 – £120,000	3	3
£100,001 – £110,000	2	1
£90,001 – £100,000	6	6
£80,001 – £90,000	13	9
£70,001 – £80,000	5	7
£60,001 – £70,000	7	4
	<hr/>	<hr/>
	37	31
	<hr/> <hr/>	<hr/> <hr/>

Of the numbers listed above, Key Management Personnel, defined as the Chief Executive Officer, Company Secretary, Director of Capability, Director of Strategy, Director of Finance, Director of Human Resources, Director

of Programmes, and Director of Development, form 8 employees in 2019-20 (2018-19: 8); the total benefits paid to these individuals was £843,630 (2018-19: £864,092).

9 Net incoming/(outgoing) resources

Net incoming/(outgoing) restricted and unrestricted resources are stated after charging:

	2020	2019
	£000	£000
Depreciation and other amounts written off tangible fixed assets (note 11)	354	286
Auditor's remuneration:		
Amounts receivable by the auditors and their associates in respect of:		
Audit of these financial statements	36	28
All other services; including but not limited to Accountant's reports for donor grants and contracts	36	23
	<u><u> </u></u>	<u><u> </u></u>

10 Transfer between funds

A transfer of £7,397,000 (2018-19: £4,687,000) was made from restricted to unrestricted funds predominantly for contributions from donors to the support costs of the Trust. These contributions are specified in each of the contracts undertaken, at percentages of the total contract value. The contribution is charged as direct project expenditure to restricted funds, and then transferred to unrestricted funds in the statement of financial activities.

11 Tangible fixed assets

	Land	Freehold property	Fixtures & fittings	Equipment	Motor vehicles	Field vehicles & equipment	Total
Cost	£000	£000	£000	£000	£000	£000	£000
At beginning of year	109	150	61	194	148	2,707	3,369
Additions	-	-	-	15	-	57	72
Impairment	(109)	-	-	-	-	-	(109)
Disposals	-	-	-	-	(14)	-	(14)
At end of year	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	150	61	209	134	2,764	3,318
Depreciation							
At beginning of year	-	137	43	137	111	1,788	2,216
Charge for year	-	13	12	35	16	278	354
Disposals	-	-	-	-	(14)	-	(14)
At end of year	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	150	55	172	113	2,066	2,556
Net book value							
At 31 March 2020	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	-	6	37	21	698	762
At 31 March 2019	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	109	13	18	57	37	919	1,153

All of the above assets are used in the administration of the charity or in support of its operations.

12 Debtors

	2020	2019
	£000	£000
Amounts owed by The HALO Trust (USA), Inc.	21	-
Other debtors	254	528
Prepayments	1,282	1,160
Financial Instruments	59	-
Accrued income	10,433	11,180
	<hr/>	<hr/>
	12,049	12,868
	<hr/> <hr/>	<hr/> <hr/>

13 Cash at bank

Cash at bank includes £1.896m, which is held as a performance bond by Royal Bank of Scotland plc, for a landmine clearance contract with the Government of Angola. The performance bond conditions release the value of the bond by one quarter annually, therefore all funds will be available by June 2023.

14 Creditors: amounts falling due within one year

	2020	2019
	£000	£000
Trade creditors	1,111	1,074
Taxation and social security	169	130
Accruals	2,045	3,426
Deferred income	15,287	10,093
Amounts owed to The HALO Trust (USA), Inc.	-	21
	<hr/>	<hr/>
	18,612	14,744
	<hr/> <hr/>	<hr/> <hr/>

	2020	2019
	£000	£000
Deferred income:		
Balance at start of period	10,093	7,675
Released during the year	(10,093)	(7,675)
Arising during the year	15,287	10,093
	<hr/>	<hr/>
Balance at end of period	15,287	10,093
	<hr/> <hr/>	<hr/> <hr/>

15 Provision for liabilities and charges

	Pension obligations	Overseas severance liabilities	2020	2019
	£000	£000	£000	£000
At 31 March 2019	106	2,334	2,440	1,953
Utilised in the year	(22)	(834)	(856)	(1,276)
Provided in the year	3	1,561	1,564	1,763
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	87	3,061	3,148	2,440
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Pension obligations relate to the pension arrangements for a former employee.

Overseas severance and other employment liabilities relate to provisions for severance to employees under their contracts of employment and in accordance with the local labour law.

16 Restricted funds

	Balance at 31 March 2019 £000	Income £000	Expenditure £000	Transfers between funds £000	Balance at 31 March 2020 £000
Abkhazia	-	774	(716)	58	-
Afghanistan	-	15,624	(14,389)	1,235	-
Angola	-	5,932	(5,188)	744	-
Burma	-	477	(441)	36	-
Bosnia	-	598	(511)	87	-
Cambodia	-	5,633	(5,119)	514	-
Colombia	-	6,310	(5,905)	405	-
El Salvador	-	126	(119)	7	-
Georgia	-	54	(57)	(3)	-
Guatemala	-	210	(191)	19	-
Guinea Bissau	-	403	(377)	26	-
Honduras	-	142	(130)	12	-
Iraq	-	5,071	(4,037)	1,034	-
Kosovo	-	988	(987)	1	-
Laos	-	4,466	(3,959)	507	-
Libya	-	1,120	(1,050)	70	-
Malawi	-	81	(75)	6	-
Nagorno Karabakh	-	1,099	(1,028)	71	-
Somaliland	-	6,800	(6,086)	714	-
Sri Lanka	-	4,948	(4,634)	314	-
Syria	-	3,104	(2,933)	171	-
Ukraine	-	5,071	(4,705)	366	-
West Bank	-	1,749	(1,449)	300	-
Yemen	-	618	(473)	145	-
Zimbabwe	-	3,944	(3,657)	287	-
Global	-	971	(700)	271	-
Residual costs	11	20	-	-	31
Sub contracted (see note 5)	-	7,109	(7,109)	-	-
	<u>11</u>	<u>83,442</u>	<u>(76,025)</u>	<u>7,397</u>	<u>31</u>

17 Analysis of assets and liabilities between funds

	Unrestricted Funds £000	Restricted Funds £000	Totals 2020 £000	Unrestricted Funds £000	Restricted Funds £000	Totals 2019 £000
Tangible Fixed assets	762	-	762	1,153	-	1,153
Net current assets	7,248	31	7,279	5,809	11	5,820
As at 31 March 2020	8,010	31	8,041	6,962	11	6,973

18 Related party transactions

The HALO Trust is related to The HALO Trust (USA), Inc. through the delivery of common charitable activities. The CEO of The HALO Trust is also the President of The HALO Trust (USA), Inc. Transactions with The HALO Trust (USA), Inc. are set out below:

	Transactions in year £000	Outstanding at year end £000
Salary costs recharged (note 7)	94	14
Other expenses paid on behalf of The HALO Trust (USA), Inc.	56	65
Expenses relating to The HALO Trust paid by The HALO Trust (USA), Inc.	(63)	(58)
Management Support Services to The HALO Trust (USA) Inc.	363	-
	<u>450</u>	<u>21</u>

In addition to these transactions The HALO Trust (USA), Inc. sub-granted funding to The HALO Trust as per the schedule below:

	2020 £000	2019 £000
Funds transferred to The HALO Trust	28,406	27,023
Accrued Income at 31 March 2020	68	196
Deferred Income at 31 March 2020	(5,359)	(4,022)
Total income sub-granted by The HALO Trust (USA), Inc.	<u>23,115</u>	<u>23,197</u>

During the year five trustees donated to The HALO Trust a total of £17,000. Of these, £7,000 were unrestricted in nature and £10,000 restricted to Zimbabwe

19 Commitments

At 31 March there were the following future minimum lease payments under non-cancellable operating leases

	2020	2019
	£000	£000
Land and Buildings		
Operating leases due:		
Within one year	133	112
In the second to fifth year inclusive	179	179
	<hr/>	<hr/>
	312	291
	<hr/> <hr/>	<hr/> <hr/>
Vehicles		
Operating leases due:		
Within one year	32	21
	<hr/>	<hr/>
	32	21
	<hr/> <hr/>	<hr/> <hr/>

20 Connected Companies

The HALO Trust had a £1 shareholding in HALO UK 2015 Limited (company number 09395204). The registered address of HALO UK 2015 Limited was:

50 Broadway
 London
 SW1H 0BL

This company was dissolved on 2nd April 2019.

21 Derivative financial instruments

The charity places foreign exchange forward contracts to manage exposure to foreign currency exchange risk. At 31 March 2020 the charity had £5,328,000 of foreign currency exchange forward contracts.

Proforma Euro accounts
Unaudited statement of financial activities
(including an income and expenditure account)
For the year ended 31 March 2020

Average rate £1:€1.1446 (2019 £1:€1.1511)

	Unrestricted funds €000	Restricted funds €000	2020 Total €000	2019 Total €000
Income from				
Donations and legacies	320	-	320	355
Charitable Activities	-	95,472	95,472	85,124
Income from investments	62	24	86	66
Other income	220	-	220	797
	<hr/>	<hr/>	<hr/>	<hr/>
Total income	602	95,496	96,098	86,342
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on				
Charitable activities	7,330	78,872	86,202	79,873
Charitable activities: sub-granted	-	8,136	8,136	6,236
Charitable activities – cost of raising funds	538	-	538	252
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure	7,868	87,008	94,876	86,361
	<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income on operating activities	(7,266)	8,488	1,222	(19)
	<hr/>	<hr/>	<hr/>	<hr/>
Transfers between funds	8,466	(8,466)	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Net movements in funds	1,200	22	1,222	(19)
	<hr/>	<hr/>	<hr/>	<hr/>
Reconciliation of funds				
Total funds brought forward at 1 April 2019	8,157	12	8,169	7,959
Retranslation movements	(339)	-	(339)	229
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward at 31 March 2020	9,018	34	9,052	8,169
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Proforma Euro accounts
 Unaudited balance sheet
 as at 31 March 2020

Year-end rate £1:€1.1258 (2019 £1:€1.511)

	2020		2019	
	€000	€000	€000	€000
Fixed assets				
Tangible assets	857		1,352	
		<u>857</u>		<u>1,352</u>
Current assets				
Stock	97		112	
Debtors	15,700		15,075	
Cash at bank	16,895		11,762	
		<u>32,692</u>		<u>26,949</u>
Creditors: amounts falling due within one year	(20,953)		(17,273)	
		<u>11,739</u>		<u>9,676</u>
Total assets less current liabilities		<u>12,596</u>		<u>11,028</u>
Provisions for liabilities		(3,544)		(2,859)
Net assets		<u>9,052</u>		<u>8,169</u>
Funds				
Unrestricted funds: general		9,018		8,157
		<u>9,018</u>		<u>8,157</u>
Restricted funds		34		12
Total funds		<u>9,052</u>		<u>8,169</u>

Proforma US\$ accounts
Unaudited statement of financial activities
(including an income and expenditure account)
For the year ended 31 March 2020

Average rate £1:\$1.271 (2019 £1:US\$1.3064)

	Unrestricted funds US\$000	Restricted funds US\$000	2020 Total US\$000	2019 Total US\$000
Income from				
Donations and legacies	356	-	356	402
Charitable activities	-	106,028	106,028	96,609
Income from investments	69	27	96	75
Other income	244	-	244	904
Total income	<u>669</u>	<u>106,055</u>	<u>106,724</u>	<u>97,990</u>
Expenditure on				
Charitable activities	8,141	87,592	95,733	90,647
Charitable activities: sub-granted	-	9,036	9,036	7,077
Charitable activities: cost of raising funds	597	-	597	288
Total expenditure	<u>8,738</u>	<u>96,628</u>	<u>105,366</u>	<u>98,012</u>
Net (expenditure)/income on operating activities	(8,069)	9,427	1,358	(22)
Transfers between funds	9,402	(9,402)	-	-
Net movements in funds	1,333	25	1,358	(22)
Reconciliation of funds				
Total funds brought forward at 1 April 2019	9,151	15	9,166	9,807
Retranslation movements	(537)	-	(537)	(619)
Total funds carried forward at 31 March 2020	<u>9,947</u>	<u>40</u>	<u>9,987</u>	<u>9,166</u>

Proforma US\$ accounts
 Unaudited balance sheet
 as at 31 March 2020

Year-end £:\$1.242 (2019 £1:US\$1.3064)

	2020		2019	
	US\$000	US\$000	US\$000	US\$000
Fixed assets				
Tangible assets	946		1,516	
		<u>946</u>		<u>1,516</u>
Current assets				
Stock	107		126	
Debtors	17,320		16,915	
Cash at bank	18,635		13,198	
		<u>36,062</u>		<u>30,239</u>
Creditors: amounts falling due within one year		<u>(23,112)</u>		<u>(19,381)</u>
Net current assets		<u>12,950</u>		<u>10,858</u>
Total assets less current liabilities		<u>13,896</u>		<u>12,374</u>
Provisions for liabilities		<u>(3,909)</u>		<u>(3,208)</u>
Net assets		<u>9,987</u>		<u>9,166</u>
Funds				
Unrestricted funds: general		<u>9,947</u>		<u>9,151</u>
Restricted funds		<u>40</u>		<u>9,151</u> <u>15</u>
Total funds		<u>9,987</u>		<u>9,166</u>