





## 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 2021.

### Reference and administrative information

**Charity name** The HALO Trust

**Charity registration numbers** 1001813 and SC037870

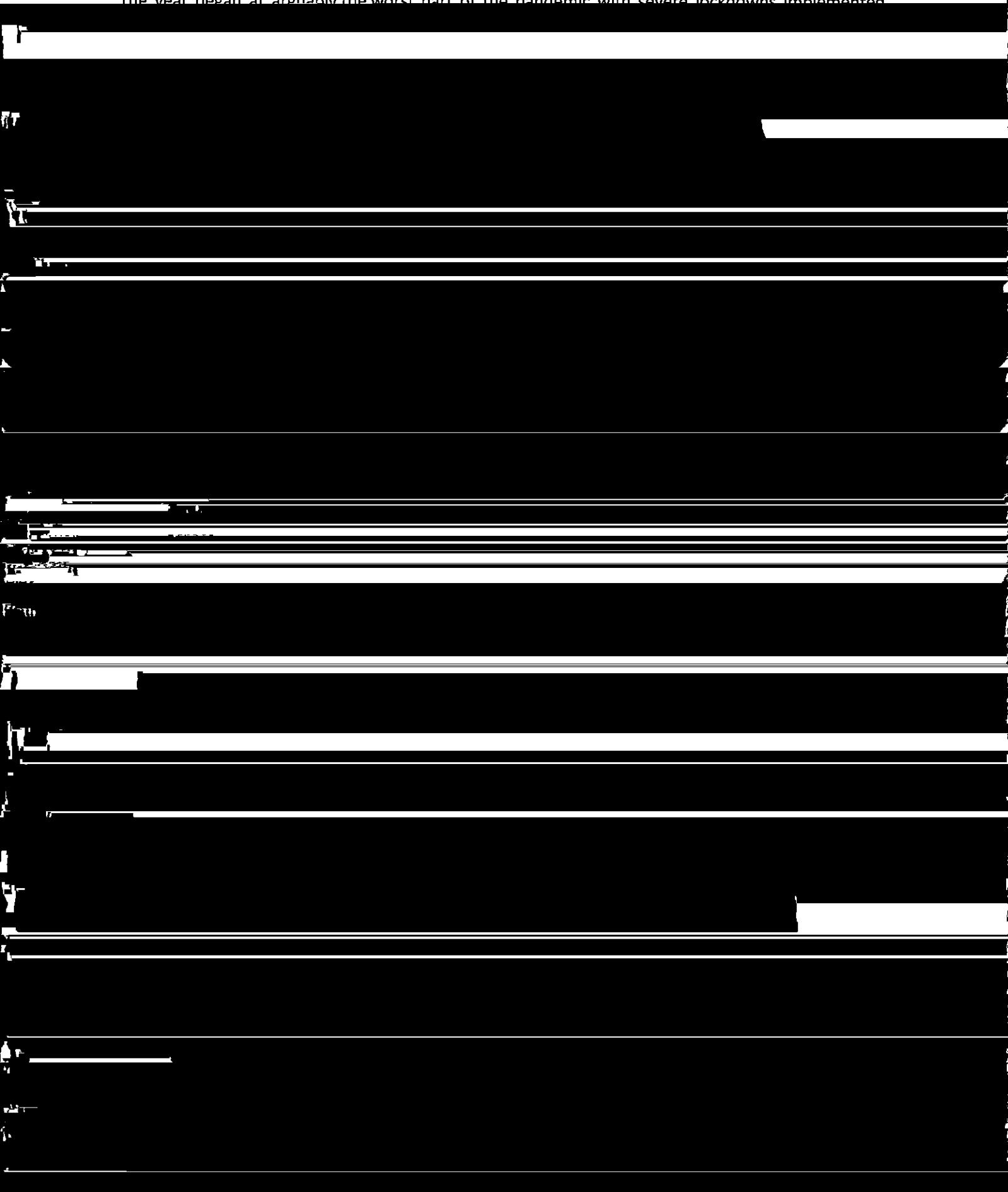
**Company registration number** 2228587

**Business address** Carronfoot, Thornhill, Dumfries DG3 5BF

**Directors and Trustees** Timothy Church FCA (Chairman)  
Mark Aedy  
José Pedro Acostinho (appointed 01 February 2021)

## Statement from the Chairman

The year began at arguably the worst part of the pandemic with severe lockdowns implemented



year, including our COVID beneficiaries. The total number of beneficiaries in FY20/21 was 3.5m (of

## Trustees' annual report

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

### 1. VISION, MISSION, OBJECTIVES, GOALS AND ACTIVITIES FOR THE PUBLIC BENEFIT

#### 1.1 Vision

HALO's vision is a world where people can thrive in peace and dignity without fear from the impact of

- Support peacebuilding efforts through conflict prevention and mitigation, as well as post-

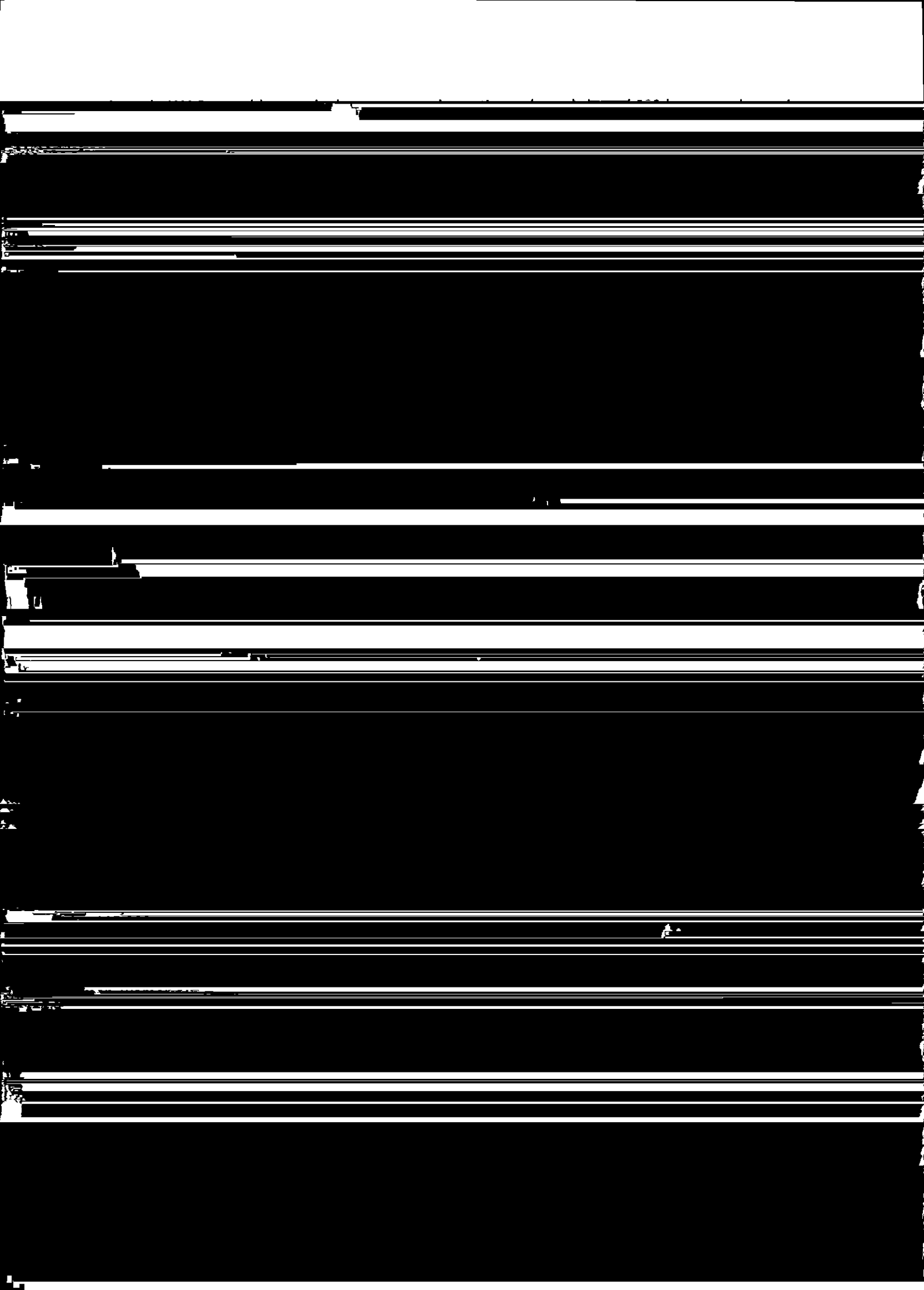




The withdrawal of the US and NATO forces resulted in the Taliban successfully returning to power. Notwithstanding this change of control, HALO remains operational on the ground carrying out its humanitarian duties.

**Angola**

The focus of the programme is on mine clearance, weapons and ammunition management, and a growing link to conservation in the headwaters of the Okavango Delta. The Government of Angola (GOA) has adopted a cautious approach to COVID. FY20/21 started with a nation-wide lockdown,



response project in Abkhazia, funded by the UK (CSSE) and by the European Rapid Reaction Force

With a dependence hitherto on UNMAS contracts, in 2020 the award of funding by the USA for Salah al Din governorate, combined with continuation funding from Belgium and more projects from UNMAS, ensured a broader commitment of donors.

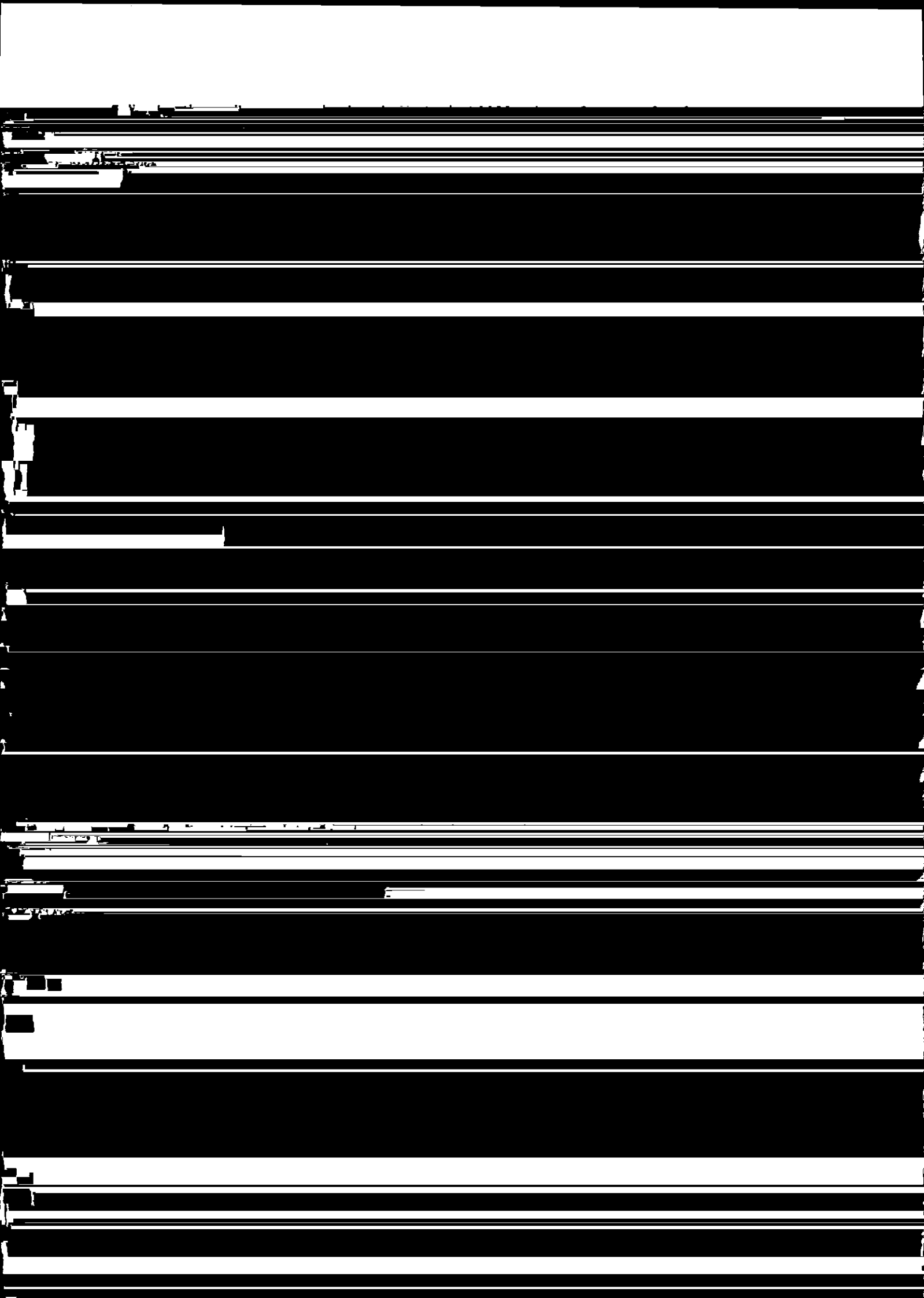
To support local capacity building, an aim of the Iraq Government, HALO entered into a partnership with Al Ghad, a long-established Iraqi NGO. HALO is training Al Ghad staff in IED clearance (manual and mechanical demining), survey and medical support. HALO is also working with Al Ghad on a risk education project and the associated design and construction of a small recreational park as part of a behaviour-change intervention in old Mosul town.

There is growing interest from the national authority and some donors for HALO intervention in

Mechanical clearance in Sirte was suspended in June 2020 following the re-taking of Sirte by the LNA. No UNIC staff were harmed during the fighting and most of UNIC's assets were recovered.

**Somalia**

A programme focussed on mine clearance and weapons and ammunition management. During the course of FY20/21 the programme expanded from six to twenty manual mine clearance teams, with over 400 staff deployed across the Somali States of South West, West, Middle, Central and South East.



(EORE). The US Department of State project to build ammunition stores continued to progress with support from the Ukrainian Ministry of Defence.

Mine clearance rates improved through the introduction of mechanical support equipment and the



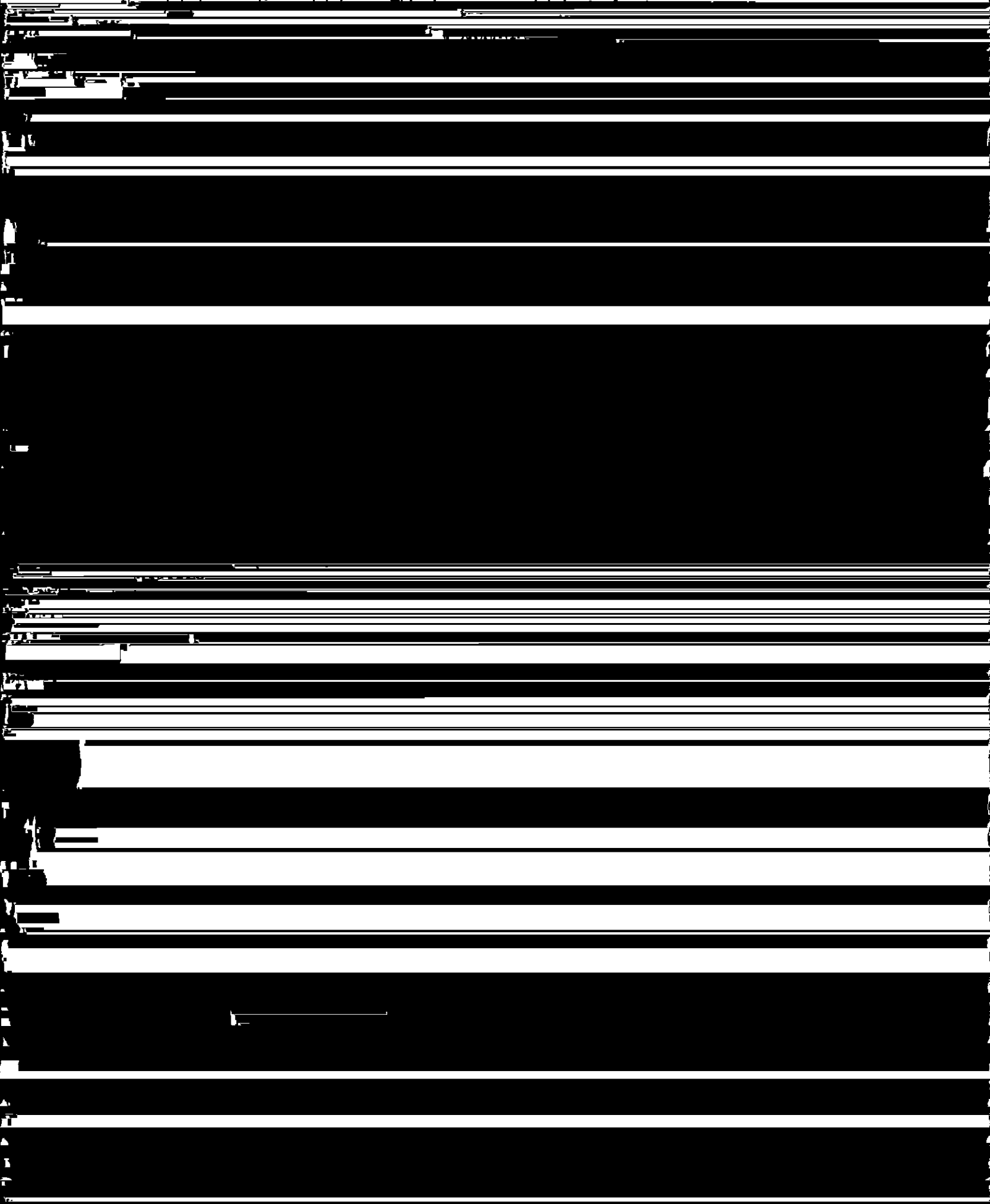
reaching 2,458 people. HALO was also involved in capacity development of mechanical clearance and EORE national standards on behalf of the newly launched Yemen Mine Action Coordination Centre (YMACC).

**Zimbabwe**

~~A programme focused on mine clearance. HALO~~

**Weapons and Ammunition Management Training**

The weapons and ammunition management team standardised activities and developed metrics for



Mechanical operations in Sri Lanka continue to develop, with the programme having adjusted well to the significant asset additions made in the previous reporting period. HALO's Yemen, Afghanistan, and Abkhazia programmes all contributed to armoured trials that are expected to be finalised in the next reporting period, with global armoured standards to follow.

HALO has signed a contract with Ultimo, a global Fleet Management System (FMS) to unify fleet data across all programmes. The system will allow accurate reporting of fleet information, such as fuel/parts costs, asset utilisation, driver data, and stock levels.

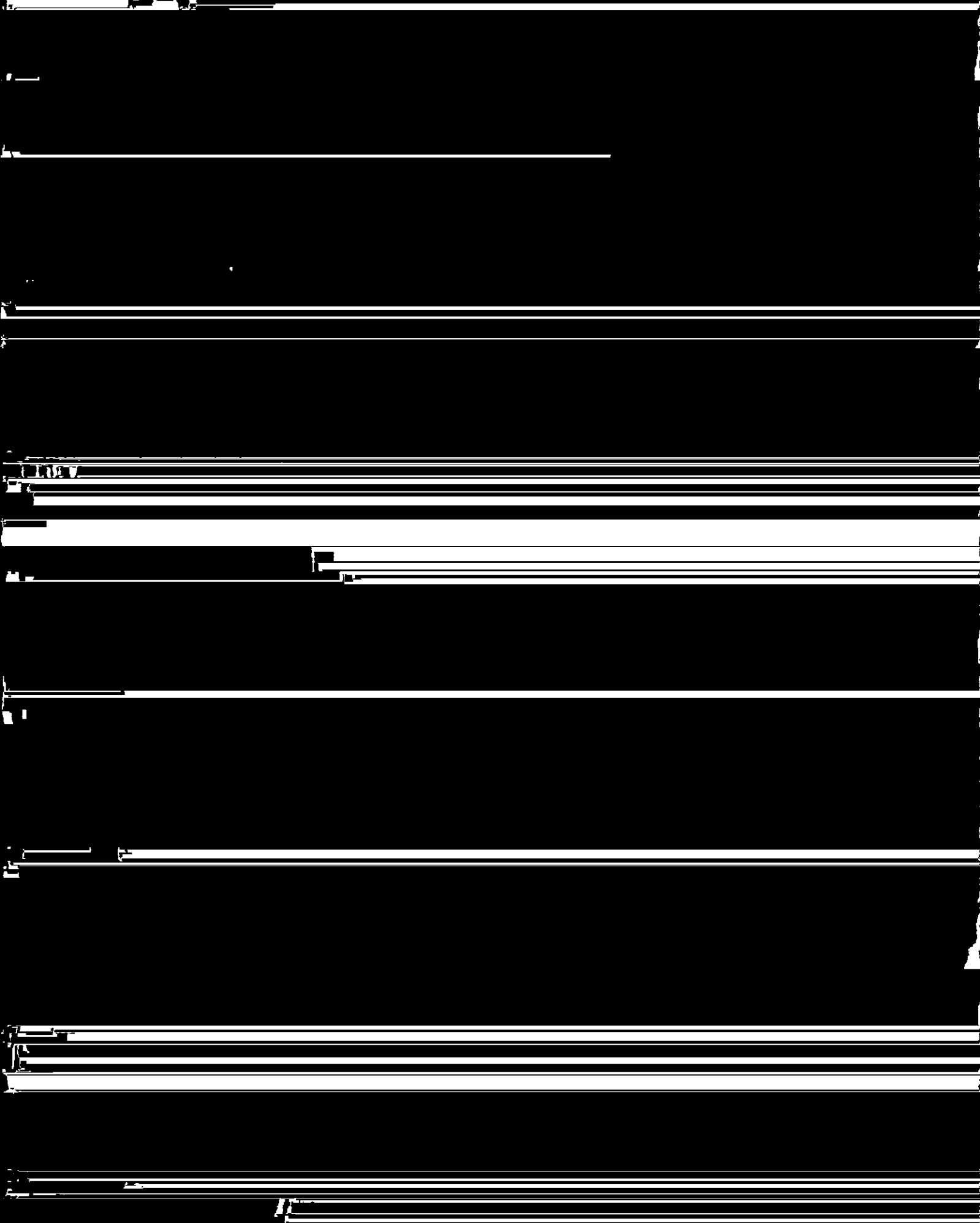
Rwanda and Uganda. Assessment visits to Malawi and Kenya followed in March. Both projects are expected to begin in Autumn 2021.

In Nigeria, UNIC has developed important relations with the Nigerian Police Force, and recently

installing water supplies, and supporting those most vulnerable to find safe shelter during national lockdowns. The following table shows the breakdown of all COVID response tasks conducted.

Task	Tasks completed
Asylum seeking / transport / patients / medical staff and contact tracing teams)	6,887

able to engage. HALO seeks to maintain this focus on inclusion as in-person events return, advocating



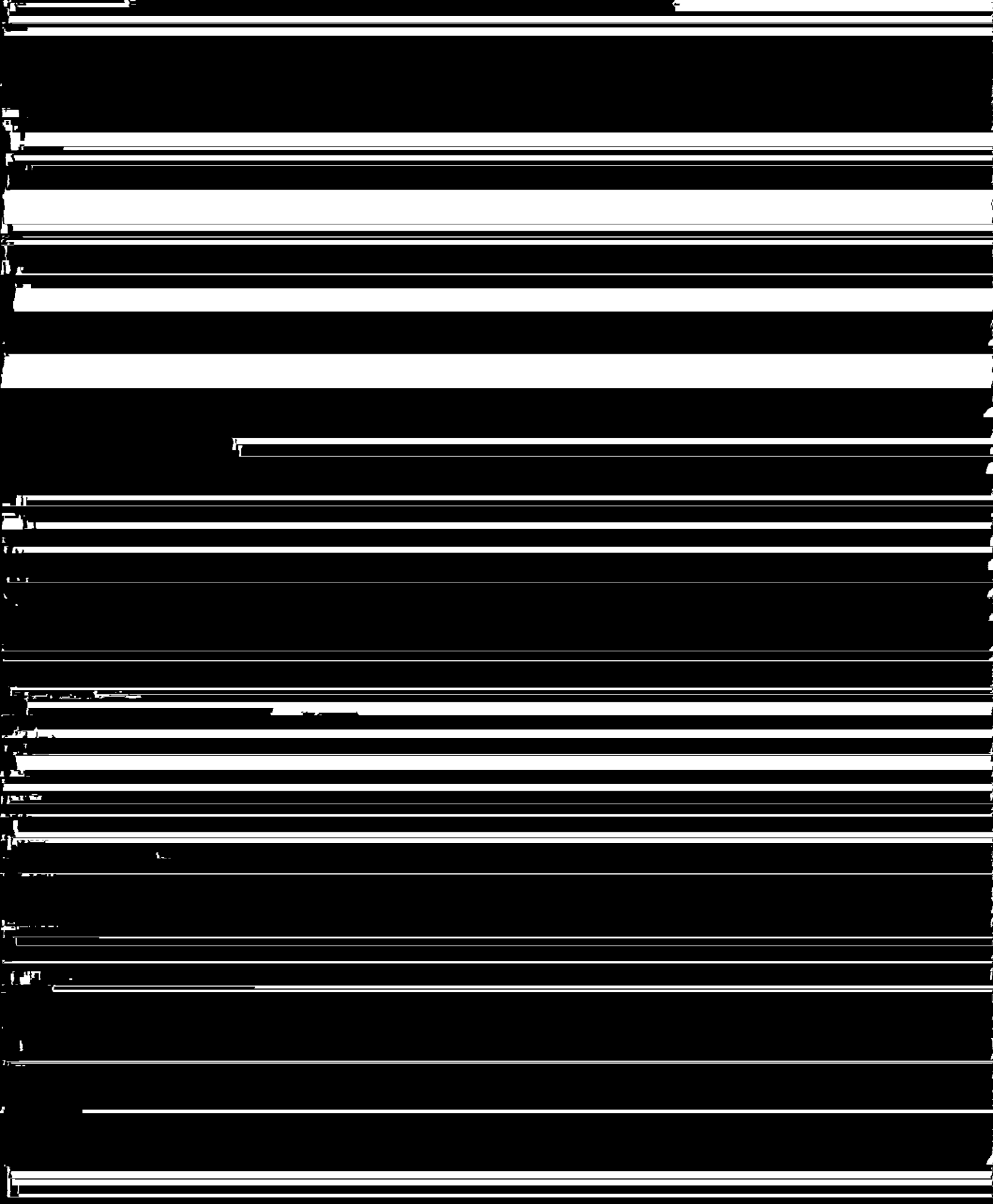
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Board Changes and Attendance for 2020-2021

Name	Appointed		23.06.20	22.09.20	15.12.20	16.03.21	
Timothy Church			✓	✓	✓	✓	

### 3.4 Employees

HALO's success relies on the hard work and dedication of its staff. 11 21 14





Operational safety and compliance policy is designed by the Head of Operational Compliance and

approved at HQ on [redacted] by [redacted] and [redacted].

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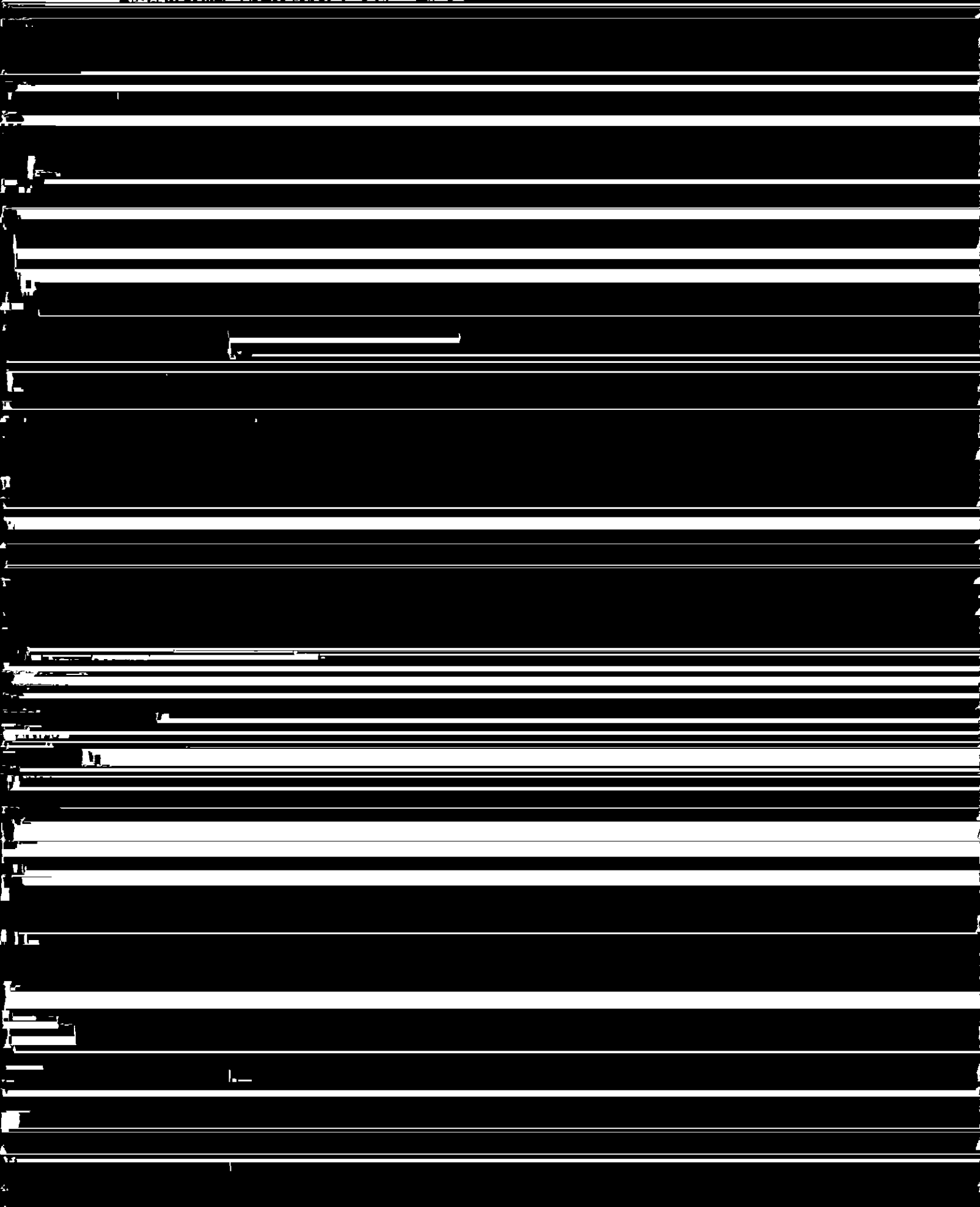
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## 4.7 Contractual and Regulatory Compliance

HALO manages a large number of contracts across divisions. Contractual compliance is



## 5.5 Energy Efficiency Action

During the reporting period, HALO continued to follow its environmental best practice

/Office of Weapons Removal and Abatement (PM/WRA), via The HALO Trust (USA), Inc. (£1.575m),  
Federal Republic of Germany (£2.662m), Government of Angola (£5.664m), partially offset by

7. MAJOR PARTNERS

**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 practice.

**Independent auditor's report to the trustees and members of The HALO Trust**

Independent auditor's report to the trustees and members of The HALO Trust (continued)

Fraud and breaches of laws and regulations - ability to detect

[REDACTED]

[REDACTED]



**Independent auditor's report to the trustees and members of The HALO Trust (continued)**

limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal

Independent auditor's report to the trustees and members of The HALO Trust (continued)  
the financial statements and for being satisfied that they give a true and fair view: such internal control

**Statement of financial activities**  
(including income and expenditure account)  
**for the year ended 31 March 2021**

	<i>Notes</i>	<b>Unrestricted funds £000</b>	<b>Restricted funds £000</b>	<b>2021 Total £000</b>	<b>2020 Total £000</b>
<b>Income from</b>					
Donations and legacies		170	-	170	280
Charitable activities	2	-	89,286	89,286	83,421

**Balance sheet**  
**as at 31 March 2021**

	Note	2021		2020	
		£000	£000	£000	£000
<b>Fixed assets</b>					
Tangible assets	11		1,241		762
			<u>1,241</u>		<u>762</u>
<b>Current assets</b>					
Stock		86		85	
Debtors	12	12,017		12,049	
Cash at bank	13	23,756		16,905	
			<u>35,859</u>		<u>29,039</u>
Creditors: amounts falling due within one year	14	(24,919)		(18,612)	
<b>Net current assets</b>			<u>10,940</u>		<u>10,427</u>
<b>Total assets less current liabilities</b>			<u>12,181</u>		<u>11,189</u>
Provisions for liabilities	15		(3,864)		(3,148)
<b>Net assets</b>			<u>8,317</u>		<u>8,041</u>
Unrestricted funds: general			<u>8,317</u>		<u>8,041</u>

## Cash flow statement

For the year ended 31 March 2021

	2021	2020
	£000	£000
<b>Reconciliation of net income to net cash flow from operating activities</b>		
Net income for the reporting period (as per the statement of financial activities)	276	1,068
Adjustments for:		
Interest receivable	(10)	(75)
Depreciation charges	372	340

## 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



**Notes (continued)**

**1 Accounting policies (continued)**

**Derivative financial instruments**

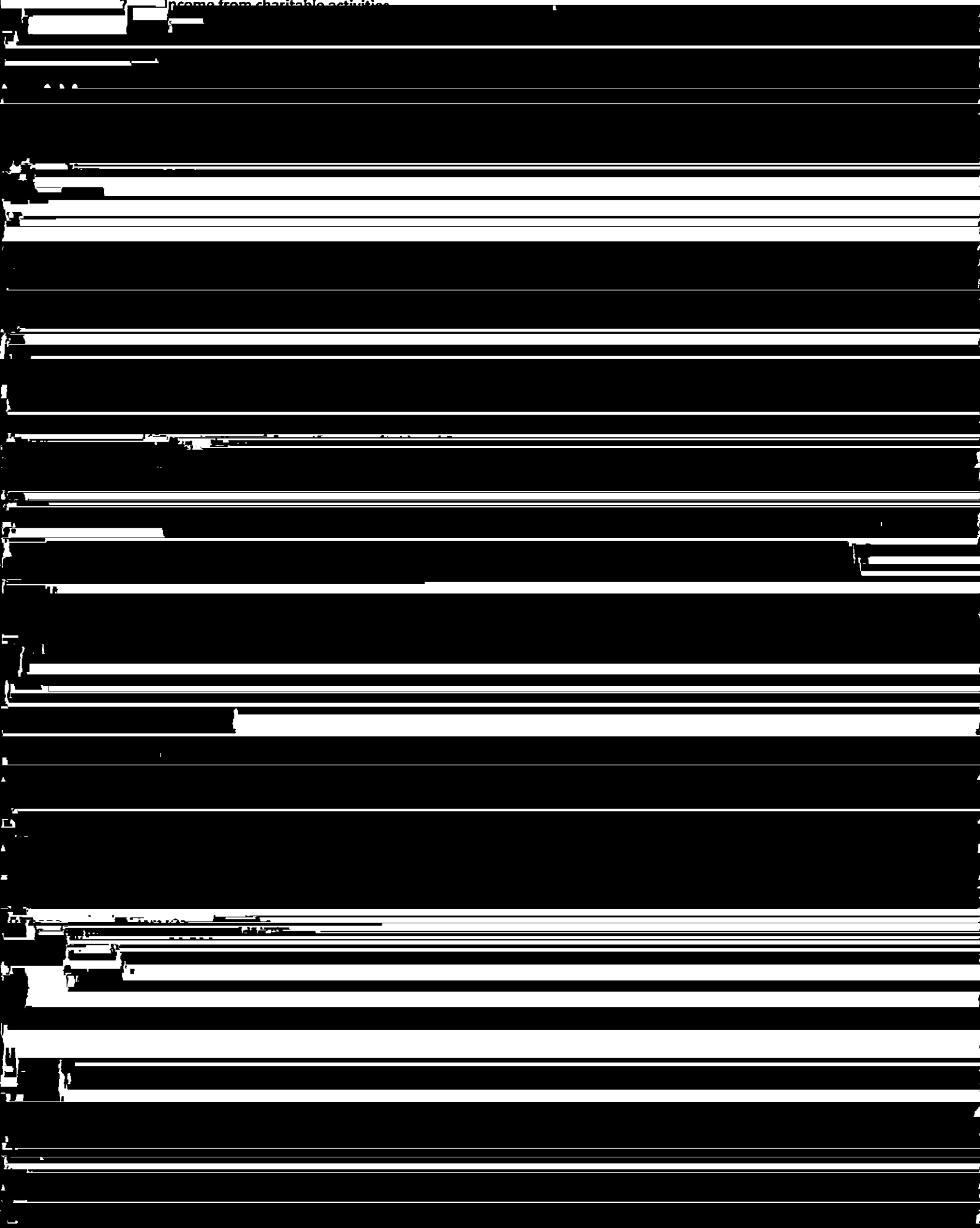
Derivative financial instruments are recognised at fair value, unless that value is immaterial. The gain or loss on initial recognition and remeasurement to fair value is recognised in the Statement of Financial Activities.

**Post-retirement benefits**

The charity contributes to defined contribution pension plans on behalf of its employees.



Income from charitable activities



**3 Other income**

	2021 £000	2020 £000
Donations in kind	214	156
Coronavirus Job Retention Scheme (UK Government)	71	-
Sale of land	61	-
Other	59	36
	<u>405</u>	<u>192</u>

**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 be able to...



8 Employee costs & numbers

	2021 £000	2020 £000
<b>Staff costs</b>		
Locally contracted staff	33,724	33,528
UK contracted staff	9,712	8,578
Social security costs	505	463
Pension contributions*	204	177
	<hr/>	<hr/>
	44,145	42,746
Re-charged to The HALO Trust (USA) Inc		(94)

9 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources

12 Debtors

	2021	2020
	£000	£000
Amounts owed by The HALO Trust (USA), Inc.	-	21
Other debtors	237	254
Prepayments	1,519	1,282
Financial Instruments	-	59
Accrued income	10,261	10,433
	<u>12,017</u>	<u>12,049</u>

13 Cash at bank

Cash at bank includes £1.745m, which is held as a performance bond by Royal Bank of Scotland Ltd.

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

Transfer



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19      **Commitments**

At 31 March, there were the following future minimum lease payments and lease liabilities:

	2020	2021
<i>(i)</i> Finance lease liabilities	£1,451,484	£1,400,000
<i>(ii)</i> Operating lease liabilities	£1,100,000	£1,100,000
<i>(iii)</i> Other lease liabilities	£1,100,000	£1,100,000
<i>(iv)</i> Total lease liabilities	£3,651,484	£3,600,000
Trade payables	£1,100,000	£1,100,000
<i>(v)</i> Total lease liabilities and trade payables	£4,751,484	£4,700,000
<i>(vi)</i> Other commitments	£1,100,000	£1,100,000
<b>Total</b>	<b>£5,851,484</b>	<b>£5,800,000</b>