

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

FOR

MATERNITY WORLDWIDE LIMITED
(A COMPANY LIMITED BY GUARANTEE)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

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FOR THE YEAR ENDED 30 SEPTEMBER 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our Objects

The Charity was established to improve maternal outcomes in developing countries where maternal mortality and morbidity are highest. The Charity's objects ('the Objects') are:

- The promotion, preservation and protection of the health of women undergoing childbirth and all matters relating to pregnancy and childbirth in general, and in particular through the provision or assistance in the provision of medical or other personnel to work in maternity units in all jurisdictions;
- To carry out research into the provision of appropriate maternity units and services in all jurisdictions;
- The advancement of the public education in all matters relating to pregnancy and childbirth in general in all jurisdictions;
- To procure to be prepared, printed, published, or issued by all means appropriate such papers, books, pamphlets, periodicals, or advertisements as shall further the objects of the Charity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

OBJECTIVES AND ACTIVITIES

Significant activities

The year ending 30th September 2024 saw a continuation of income recovery and some increase in activity in the countries in which we operate (currently primarily Malawi and Uganda). However, as described in our 2022-23 Annual report, the cost of living crisis in Malawi and Uganda, has continued to be a significant challenge emphasising the continued need to ensure the most effective use of the Charity's funds. We maintain frequent communication (normally at least weekly) with our staff and associated colleagues in Malawi and Uganda, but the Trustees are of the opinion that a country visit by the Chair and/or another Trustee in the coming months, will be beneficial in giving us a better understanding of the most efficient use of resources and needs. In particular, such a visit would greatly assist our understanding of the effectiveness of our work in the more than 90 villages in the Zomba region of Malawi which are the focus of our work in that country.

In terms of fundraising, we have significantly improved our financial position compared with the immediate post-pandemic years. Our major sponsored event during 2023-24 was a cycle ride in North Yorkshire, which took place in September. This was very successful and enjoyable and, although most of the participants took advantage of electric bikes being available (except for the Chair who insisted on pedal power alone), this did not deter from the enjoyment and financial success of the occasion.

Another highlight was the particular success we enjoyed in the 2023 'Big Give' Christmas Challenge, in which donations raised by the Charity are doubled up to a pre-determined target. This raised a record-breaking amount for the Charity and we are especially grateful to those supporters who gave so generously through pledges and all the donors who ensured that our target would be met, thus ensuring the doubling of our fundraising from the event.

Malawi - Zomba District

The Maternity Worldwide - Enhancing and Maintaining Maternal and Neonatal Health in Rural Zomba project has continued to make meaningful progress across 91 villages under Traditional Authorities Mwambo and Chikowi. So far, the project is working with 84 women's groups reaching 2,840 members. Through regular Participatory Learning and Action (PLA) sessions, group members have gained knowledge on danger signs in pregnancy, safe delivery practices, and newborn care. For example, in Chingondo village, a mother successfully recognized signs of pre-eclampsia early and sought care, resulting in a safe delivery-a direct outcome of PLA training. The increased presence of Health Surveillance Assistants (HSAs) in the villages has also improved access to antenatal services and treatment of minor illnesses. Village clinics are now held monthly in at least 30 communities, drastically reducing the need for long-distance travel to health centers.

The project has also empowered women through integrated economic and health education approaches. Many groups have started small-scale businesses such as tailoring and poultry farming; one group in Nsondole reported using proceeds from their business to purchase soap and fabric for expectant mothers in the community. Furthermore, in partnership with a local nutrition expert, the project has introduced community-led hygiene and nutrition talks, which have led to observed improvements in home hygiene practices. Overall, these efforts have contributed to an estimated 35% increase in early antenatal bookings and a noticeable decline in home births, according to clinic reports from Zomba Central Hospital. These outcomes demonstrate that the combination of health education, community ownership, and economic support is not only improving maternal and neonatal health but also building sustainable resilience at the household and community levels.

Uganda - Hoima and Masindi Districts

The overall strategy of our work in Uganda has remained to work with partners in local communities to deliver effective, efficient and sustainable maternal healthcare programmes. These partnerships are essential because, in the Hoima and Masindi districts where our work is focused, current healthcare services are fragmented, especially in the rural areas.

Our partners include: the District Health Office, Hoima Referral Hospital, the Princess Alexandria Health Centre IV (formerly known as the Azur Maternity Clinic) and the Anglican Diocese which is the largest provider of community health services.

Maternity Worldwide funded construction and the setting up of the Kiryabatuzi Maternity Centre which was handed over to the Anglican Diocese and has been fully operational since 2017. It is now called the Kiryabatuzi Church of Uganda Health Centre III.

Highlights of work during the year 2023/2024 included:

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

OBJECTIVES AND ACTIVITIES

- Continuing to provide financial and governance support, including salaries of the midwives at the health centre.
- Facilitating the support of 67 successful deliveries at the health centre, 7 successful referrals to Hoima Referral Hospital and the Princess Alexandra Health Centre IV and carrying out 757 antenatal appointments in the clinic and local community
- Continuing to support Village Health Teams (VHTs). This is a team of volunteers that support health services at village level. We trained them at the beginning of the programme work in Uganda and continue to provide updates to them so they can support with health promotion, mobilization, sensitization and referral of pregnant women to appropriate support and services. During this year they referred 149 women from the community to maternal health support.
- Continuing partnership working and attendance at engagement meetings with existing partners such as District Health Officer (Hoima District Local Government), the Diocese, Save the Mothers East Africa and World Vision, Uganda and Hampshire Hoima Hospital Charity.
- Participating in the International Day of the Midwives events and celebrations in May 2024
- Worked with our partners in the Diocese in the period of transition as the new Bishop and leadership team was appointed in the summer of 2024.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the guidance given by the Charity Commission. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set. The Trustees believe that this is demonstrated in the report.

Policies update

Following our comprehensive revision of policies in 2020-21, during the 2023-24 year, the Charity focused on updating only where necessary.

FINANCIAL REVIEW

Financial review

Our total income for the year was £61,480 compared to £54,584 in 2022-23 (an increase of 12.6%). We are fortunate to have loyal and supportive donors and, although we were able to resume some fund-raising events after the restrictions associated with the Covid pandemic, these have not yet been able to match pre-pandemic levels.

Our total expenditure for the year was £49,935 (£60,257 2022/2023). At the end of the year we held funds of £19,273 (2022/2023 £7,728). £6,048 of these funds were restricted.

Reserves policy

The Charity aims to hold reserves to cover:

- Unforeseen emergencies
- Continuity of operations, both overseas and in the UK, if sources of income reduce unexpectedly
- Planned commitments that cannot be met by future income alone, such as the purchase of an asset
- Short-term deficits in cash budgets such as project expenditure in advance of receipt of a grant

The level of reserves required and available at any one time is assessed with reference to these policies and is reviewed on at least a quarterly basis. We consider that, in the absence of circumstances described above, three months' running costs (UK) and one month running costs (overseas) is the minimum level to ensure operational continuity throughout peaks and troughs of income. In the previous three years, due to limited fundraising activities and targets not being met, it was necessary to use reserves and for the Board to continually review income and expenditure very closely to ensure maintenance of project activity and protection of restricted income. Fortunately in 2023-24, we have been able to revert to the reserves policy stated above.

Asset cover for funds

The Trustees consider that the assets of the Charity are sufficient to meet the Charity's obligation as a fund by fund basis.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

FUTURE PLANS
COUNTRY PLANS FOR 2024-25

Malawi

In 2021, we recognised the need to extend our work to 10 isolated villages and this work has been ongoing. In one of these villages (Mlilima), our Maternity Worldwide (Malawi) team, were approached by local villagers for support to help them build a Health Post. We are currently seeking funding for a Health Post which would support, not only Mlilima (population 3,760), but also a wider group of villages (estimated total population 35,000). The clinic would provide out-patient, antenatal and ART (anti-retroviral therapy) services. Mlilima is currently 34 km from the nearest clinic and 119 km from Zomba main hospital. Mlilima village has already secured the land and produced the bricks for the project. In other such clinics, the local government has provided staffing to take it forward and we would expect that this would apply to Mlilima Health Post. Maternity Worldwide would expect to contribute to staff training for the Health Post.

Uganda

In Uganda in 2024/2025 we aim to:

- Develop our relationship with the new Bishop and his leadership team and continue to work closely in partnership with the Diocese and provide ongoing governance and financial support.
- Continue to review the uptake and impact of services at the Kiryabatuzi Church of Uganda Health Centre III.
- In partnership with the Diocese explore new options for the promotion of services which are available and continue to prioritise the uptake of antenatal services both at the clinic and in the local rural community
- Strengthen partnerships with local maternal health NGOs and facilities
- Participate in the planning and contribute to the International Day of the Midwife events in Hoima in 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Maternity Worldwide Limited was incorporated on 8th September 2005 (registered company number : 05557821).

It received charitable status on 29th September 2005 (registered charity number 1111504).

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 8th September 2005.

Recruitment and appointment of new trustees

The Memorandum and Articles of Association outline the directors' powers and principles for the effective management and administration of the Charity and trustees, including methods for the appointment and removal of trustees. The minimum number of directors/trustees is three: there is no maximum number. The Board regularly reviews its own skill set, and the Charity aims to advertise trustee vacancies as widely as is practicable with a view to maintaining a diverse Board with the full range of skills and qualities required for overseeing and growing an international charity.

Organisational structure

The Board normally meets at least five times a year, and sets long term plans and organisational policies of the Charity. The Board also aims to hold shorter, more frequent meetings as required ('Board Lite'). The Board also sets and monitors the annual budget, approves the annual accounts, and reviews the risks facing the Charity. Day to day management of the Charity is normally undertaken by a Management Team of two-three trustees (the Chair, Secretary and one other board member), who meet regularly.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Safeguarding

Maternity Worldwide is committed to the protection and safeguarding of all children, young people and adults and to conducting its programmes in a manner that is safe for those we serve. We have safeguarding policies which aim to protect children, young people and adults with whom Maternity Worldwide come into contact, providing staff and volunteers with the overarching principles that guide our approach to safeguarding, our policies are reviewed annually or more frequently if required. Agreements with partners (Memoranda of Understanding) also include a clause relating to these policies which require partners to acknowledge the existence and the expectation of compliance. Two Maternity Worldwide trustees are safeguarding leads who are informed of any concerns and also available to provide support and advice. There were no safeguarding incidents during the period 2023-2024.

Induction and training of new trustees

The induction process for new Board members includes meetings with the Chair, other trustees and the staff to provide an overview of the objectives, operations and strategic direction of the Charity. New Board members are provided with relevant training, documents and policies and access to information about the governance and work of the Charity.

Risk management

The Charity has a process in place which meets the Charity Commission's detailed guidance on risk management. The Board undertakes an annual detailed examination of the principal areas of the Charity's operations in order to consider the major risks faced in each of these areas. The Board also assesses what action needs to be taken to reduce or mitigate the Charity's exposure to those risks. These findings are used to update the Charity's risk register. Risk is a standing item at all Board meetings and Board Sub-Groups are required to report to the Board prior to each meeting on any risk matters arising in the last quarter. Urgent risk issues are escalated to the Board as they occur and are addressed as a priority.

We consider that one of the biggest risks the charity continues to face is the failure to achieve growth against a situation where most of our efforts have to be applied to maintain our country infrastructure with only limited growth possible. The Trustees remain of the view that further strengthening of fundraising activity is essential to re-establishing growth in the coming years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05557821 (England and Wales)

Registered Charity number

1111504

Registered office

Community Base
113 Queens Road
Brighton
East Sussex
BN1 3XG

Trustees

Dr A C Brown (Chair)
Ms M Russell (Secretary)
Prof S B Brown

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Ms M Russell

Bankers

HSBC

153 North Street

Brighton

BN1 1SW

Website

www.maternityworldwide.org

Charity Name

Maternity Worldwide Limited

Working Name

Maternity Worldwide

STATEMENT OF TRUSTEES' RESPONSIBILITIES

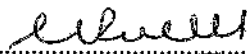
The trustees (who are also the directors of Maternity Worldwide Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 22nd June 2025 and signed on its behalf by:



Ms M Russell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MATERNITY WORLDWIDE LIMITED**

Independent examiner's report to the trustees of Maternity Worldwide Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

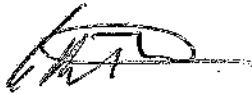
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: ~~2024~~ 2025

MATERNITY WORLDWIDE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	40,242	-	40,242	41,924
Other trading activities	3	21,116	-	21,116	12,503
Investment income	4	122	-	122	157
Total		<u>61,480</u>	<u>-</u>	<u>61,480</u>	<u>54,584</u>
EXPENDITURE ON					
Raising funds		6,618	-	6,618	2,145
Charitable activities	5				
Project activities		<u>43,317</u>	<u>-</u>	<u>43,317</u>	<u>58,112</u>
Total		<u>49,935</u>	<u>-</u>	<u>49,935</u>	<u>60,257</u>
NET INCOME/(EXPENDITURE)		11,545	-	11,545	(5,673)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,680	6,048	7,728	13,401
TOTAL FUNDS CARRIED FORWARD		<u>13,225</u>	<u>6,048</u>	<u>19,273</u>	<u>7,728</u>

The notes form part of these financial statements

BALANCE SHEET
30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Cash at bank		15,394	6,048	21,442	9,867
CREDITORS					
Amounts falling due within one year	13	(2,169)	-	(2,169)	(2,139)
NET CURRENT ASSETS		<u>13,225</u>	<u>6,048</u>	<u>19,273</u>	<u>7,728</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		13,225	6,048	19,273	7,728
NET ASSETS		<u>13,225</u>	<u>6,048</u>	<u>19,273</u>	<u>7,728</u>
FUNDS	14				
Unrestricted funds				13,225	1,680
Restricted funds				<u>6,048</u>	<u>6,048</u>
TOTAL FUNDS				<u>19,273</u>	<u>7,728</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

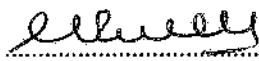
The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd June 2025 and were signed on its behalf by:


M Russell - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows :

Computer equipment - 3 years straight line.

Project capital expenditure - 1 year expenditure is incurred.

Taxation

The Charity's considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 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 2010 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.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

MATERNITY WORLDWIDE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations - single	16,043	15,240
Donations - regular	16,675	15,843
Gift aid tax	7,524	5,841
Legacies	-	5,000
	<u>40,242</u>	<u>41,924</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>21,116</u>	<u>12,503</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>122</u>	<u>157</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Project activities	<u>31,453</u>	<u>11,864</u>	<u>43,317</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Programmatic activity - direct	<u>31,453</u>	<u>44,160</u>

7. SUPPORT COSTS

	Management £
Project activities	<u>11,864</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

7. SUPPORT COSTS - continued
Support costs, included in the above, are as follows:

	2024 Project activities £	2023 Total activities £
Programme activity - support	5,161	6,515
Independent examination	2,160	2,160
Management costs	4,543	5,277
	<u>11,864</u>	<u>13,952</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

One trustee was reimbursed travel expenses amounting to £34 (2023 : £nil).

9. STAFF COSTS

Staff costs during the year were as follows :

	2024 £	2023 £
UK Staff Costs		
Wages and salaries	-	-
Social security costs	-	-
Pension cost	-	-
	<u>-</u>	<u>-</u>
Overseas Staff Costs	21,699	27,104
	<u>21,699</u>	<u>27,104</u>

The number of UK employees based on headcount was nil (2023: nil).

No employees received emoluments in excess of £60,000 (2023: none).

The charity considers its key management personnel to be the trustees. The trustees received no remuneration or benefits from the charity.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 2023

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,924	-	41,924
Other trading activities	12,503	-	12,503
Investment income	157	-	157
Total	<u>54,584</u>	<u>-</u>	<u>54,584</u>
 EXPENDITURE ON			
Raising funds	2,145	-	2,145
Charitable activities			
Project activities	58,112	-	58,112
Total	<u>60,257</u>	<u>-</u>	<u>60,257</u>
 NET INCOME/(EXPENDITURE)	(5,673)	-	(5,673)
Transfers between funds	7,087	(7,087)	-
Net movement in funds	1,414	(7,087)	(5,673)
 RECONCILIATION OF FUNDS			
Total funds brought forward	266	13,135	13,401
 TOTAL FUNDS CARRIED FORWARD	<u>1,680</u>	<u>6,048</u>	<u>7,728</u>

11. INTANGIBLE FIXED ASSETS

	Website £
COST	
At 1 October 2023 and 30 September 2024	<u>7,926</u>
 AMORTISATION	
At 1 October 2023 and 30 September 2024	<u>7,926</u>
 NET BOOK VALUE	
At 30 September 2024	<u>-</u>
At 30 September 2023	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 October 2023 and 30 September 2024	14,605	46,640	61,245
DEPRECIATION			
At 1 October 2023 and 30 September 2024	14,605	46,640	61,245
NET BOOK VALUE			
At 30 September 2024	-	-	-
At 30 September 2023	-	-	-

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	329	299
Accrued expenses	1,840	1,840
	2,169	2,139

14. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	1,680	11,545	13,225
Restricted funds			
Debbi Jupp (Malawi)	18	-	18
Funding Network (Ethiopia)	6,030	-	6,030
	6,048	-	6,048
TOTAL FUNDS	7,728	11,545	19,273

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,480	(49,935)	11,545
TOTAL FUNDS	61,480	(49,935)	11,545

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	266	(5,673)	7,087	1,680
Restricted funds				
Debbi Jupp (Malawi)	18	-	-	18
Funding Network (Ethiopia)	6,030	-	-	6,030
Malawi Anaesthetic Machine	7,087	-	(7,087)	-
	<u>13,135</u>	<u>-</u>	<u>(7,087)</u>	<u>6,048</u>
TOTAL FUNDS	<u>13,401</u>	<u>(5,673)</u>	<u>-</u>	<u>7,728</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,584	(60,257)	(5,673)
	<u>54,584</u>	<u>(60,257)</u>	<u>(5,673)</u>
TOTAL FUNDS	<u>54,584</u>	<u>(60,257)</u>	<u>(5,673)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.