



The Children's Hospital Trust, South Africa

TRUSTEE ANNUAL REPORT & ACCOUNTS 2024

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OBJECTIVES AND ACTIVITIES

THE CHILDREN'S HOSPITAL TRUST, SOUTH AFRICA

We are the UK fundraiser for the Children's Hospital Trust based in Cape Town, South Africa. Together our vision is of a world in which Africa's children have access to quality healthcare, no matter where they live.

Established in 2007, the role of the UK office is to broaden the Trust's international support base and to raise its profile globally. As per the objects of the Trust Deed, all funds raised are directed to the relief of sickness, promotion and protection of good health by supporting the activities of the Red Cross War Memorial Children's Hospital, together with the Trust's broader work in paediatric healthcare across Africa.

The UK Office is proud to have helped raise more than £3 million in this time.

FUNDRAISING ACTIVITIES

This last year has seen our small but dedicated team of Trustees, staff, volunteers and supporters come together to raise £296,000 in direct 'Donation' income. Up from £197,000 in 2023, we are delighted to have transferred £272,000 to support the Trust's work in South Africa and beyond.

Fundraising activities delivered in order to achieve this include:

Trusts and Foundations: Representing 70% of our total income, we are proud to continue our partnership with the Burdett Trust and World Child Cancer. The new THET relationship grows and we are pleased to see St James Place Foundation support the Weekend Waiting List Initiative once again. We must say a special big thank you to the Vitol Foundation, which, for the last decade, has been our cornerstone donor. They are now refocusing their grant giving, but we will remain in close contact.

Events: Once again, 2024 saw over 50 dedicated runners sign up to complete the Royal Parks Half Marathon in aid of the Trust. Doubling our original target, this year our team really did go the extra mile. In total, their combined efforts raised more than £50,000 – making 2024 one of our best races yet! We have successfully secured 4 London marathon places for the next 3 years.

Corporate support: Over the past year, we had monthly support from Metro Bank.

Individuals and community fundraising: From an individual runner raising £25,000, to continued support from Clem Booth, our Patron, Cynthia Cormack MBE, The Rebstein family and Christian Raubenheimer, the commitment and endurance of our individual and community supporters have touched the lives of many little patients. Every Pound raised makes a world of difference.



ABOUT THE HOSPITAL

Based in Cape Town, the Red Cross War Memorial Children's Hospital is one of the *only* specialist, stand-alone hospitals in Africa that is dedicated entirely to the care of children. Every year, the Hospital cares for 250,000 patients. The majority of these children are from South Africa's poorest communities and townships, but some are referred from across the continent.

More than just a place of healing, this extraordinary building is famed for the delivery of ground-breaking treatment, specialist training, and cutting-edge medical research. With a reach that extends well beyond the local Cape, the Hospital is bringing world-class healthcare to some of Africa's sickest children. It is a precious resource that we are proud to protect.

ACHIEVEMENTS AND PERFORMANCE

2024 has been an exceptional year for the UK Office; one that has seen total income rise due in large part to the timed instalments of a significant multi-year grant. Together with the contributions of new and existing partners, this income supports a number of priority projects that come together to give Africa's children the best possible access to high-quality healthcare closer to home.

BECAUSE POVERTY DOESN'T HAVE TO MEAN POOR HEALTHCARE

The health of Africa's children is at the heart of our work, and will always be our 'reason to be'. As a valued national and international resource, it is our job to help make sure that the Red Cross War Memorial Children's Hospital has the resources it needs to stay at the forefront of child health. To this end, projects supported by the UK Office in 2024 include:

Burns Expansion Project: Burns have life-altering consequences if not addressed quickly and effectively. Outside of Red Cross War Memorial Children's Hospital (RCWMCH), many children face delays in treatment due to insufficient infrastructure, limited resources, and a lack of specialised paediatric burns care. The project begins by linking RCWMCH with the Cape Winelands Health District, focusing on standardised burn care, improved infrastructure, and health worker training. Wound Care rooms, therapeutic play areas, and equipment will be established at Ceres District Hospital, Worcester Regional Hospital and Worcester Community Day Centre (CDC). All three facilities will open in 2025.

Special Equipment: Specialist paediatric medical equipment is vital for accurate diagnosis and effective treatment. These devices must be replaced every 5-10 years, but budget cuts in the health sector have made this challenging. The RCWMCH required several pieces of equipment to provide life-saving care, improve diagnostic accuracy, and meet the growing needs of its patients. In 2024, the Children's Hospital Trust purchased both a lung function machine and a flexible endoscopy set.

The Harry Crossley Children's Nursing Development Unit (CNDU): The UK has an estimated 60 000 children's nurses. In Africa there are just a fraction of that number. That is why the CNDU offers nurses from across the continent a unique chance to specialise in paediatric care. Led by a dedicated team of experienced nurses, the programme has been designed to address the health priorities and resource limitations faced by its students on a daily basis. Since the project began in 2008, 626 specialist child nurses have been trained.

Orthopaedic Unit: Until recently, children needing specialist orthopaedic care were treated at the Maitland Cottage Children's Orthopaedic Hospital. The Maitland Cottage facility has since closed down, and the paediatric orthopaedic services have been consolidated at the Red Cross War Memorial Children's Hospital. The Children's Hospital Trust has project-managed the construction of a brand-new unit, which will provide specialised in-patient medical and surgical care in a dedicated, modern facility. Once complete, the unit will feature a 30-bed specialist orthopaedic ward, a state-of-the-art orthopaedic operating theatre, parent and staff facilities, as well as outpatient facilities. The new unit will be opening in the last quarter of 2025.

UPDATE FROM THE UK OFFICE

We recognise the level of competition we face in the UK fundraising market. Whilst progress in securing new income has been slower than anticipated, we believe we have a solid foundation, and look forward to building on this work in 2025. Moving forward, our core focus will continue to revolve around Trust and Corporate fundraising, with a view to expanding into Major Gifts. Work to streamline and further professionalise charity, marketing/communications activities will continue into the new year, with 2025 also seeing a strategic review of our Trusteeship.



GOVERNANCE

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Children's Hospital Trust, South Africa (CHTSA) registered as an independent UK Charity (1121573) on 12th November 2007. The organisation is controlled by its governing document, a Deed of Trust, with the Board of Trustees responsible for its overall governance.

The UK Fundraising and charitable activities are overseen by the Chair of Trustees. Operations are run through a remote office system with correspondence directed to the Charity's registered address.

Management Team:

Mr Benedict Hall (Chair of Trustees)

Ms Tamsin Ashmore (Trustee, Finance)

It is our aim that all donations made to the UK Charity are transferred to the South African team within eight weeks of receipt, with amounts greater than £5,000 transferred within the week of donation. Fundraising income and operational expenditure is reviewed on a monthly basis, with monthly accounts submitted to the South Africa team and verified against bank statements. From this, quarterly management accounts and Trustee meetings provide a forum to monitor overall financial performance together with the general charitable activity. This also serves as a means of risk mitigation.

TRUSTEES

All Trustees are volunteers who have been invited to serve on the Board in an administrative capacity because of their commitment to the work of the Red Cross Children's Hospital.

Board of Trustees:

Mr Benedict James Dalton Hall

Mrs Tamsin Ashmore

Mr Stephen Oakenfull

Mr John A Bester

Mr Jaimie Waddell



The Trust Deed allows for the appointment of Trustees at any time. All appointments follow recruitment and interview by the Chair of Trustees and are for a two-year period followed by an optional 12-month extension. No Trustee receives remuneration for their role.

FINANCIAL SUSTAINABILITY

Core costs of the UK Office are currently funded through a combination of Gift Aid and administrative allocations within specified grants.

RESERVES POLICY

As a fundraising body, the level of funding held in the UK is kept to a minimum. As such, it is our policy to keep a baseline of at least 6 month's operational expenditure in our administrative account at all times. In addition to this, organisational reserves are also viewed as the surplus operating funds held in the UK account for each quarter.

RISK MANAGEMENT

Risk mitigation activity is integrated into the daily operating systems of The Children's Hospital Trust, South Africa. Weekly e-reports and regular calls between the UK Fundraising Manager, Chair of Trustees and Head of Fundraising (South Africa), provide opportunity to track risks as they arise, and to identify a suitable course of action. Where necessary threats identified as 'High Risk' will be elevated to the Board of Trustees and reviewed as part of the quarterly meeting agenda.

WORKING IN PARTNERSHIP

The object of The Children's Hospital Trust, South Africa, is to raise funds in support of The Children's Hospital Trust based in Cape Town. As such, the UK Office works in close collaboration with the team in South Africa, who provide additional resource with regards to marketing communications, strategy development and finance monitoring. Annual fundraising targets are based on an assessment of the UK fundraising landscape and are set by the UK Fundraising Manager in collaboration with South Africa's Head of Fundraising. All UK targets are integrated into the annual strategy of The Children's Hospital Trust and as such are subject to review by the South African Board of Trustees.



FINANCIAL REVIEW

In 2024, The Children’s Hospital Trust, South Africa, has an overall income of £295,914. Of this, £288,389 is direct ‘donation income’. A further £7,526 was received in Gift Aid. Trusts and Foundations continue to be our primary fundraising stream and accounts for 71% of overall income received. This is supported by event income (17%), community and individuals (6%).

We strongly protect that 100% of received donations go to projects* and that administration is funded separately. With this, we keep a tight track on our overall cost ratio, which runs at under 10% for FY2024 and is better than the industry standard.

In total, £272,182 was transferred to South Africa. These figures are lower than the direct donation income raised, which is due to timing of donations received and transfers made to South Africa. A total of £27,024 was spent on development costs to ensure the smooth running of the UK charity, including £15,132 enabling registration with the 2025 Royal Parks Foundation Half and London Marathon.

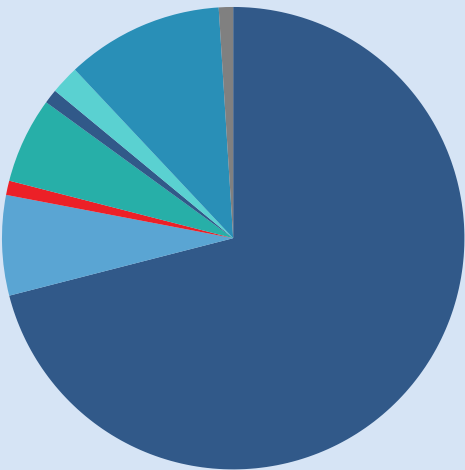
For details on our Reserves Policy and Financial Sustainability, please see page 7.

- Trusts and Foundations = **71%**
- Event income = **7%**
- Event fees = **1%**
- Individuals and community fundraising = **6%**
- Corporate = **1%**
- Gift Aid = **2%**
- Core support = **11%**
- Other = **1%**

2024 income: £295,914

Transfers to Africa: £272,000

100% of received donations support project activities in Africa*.

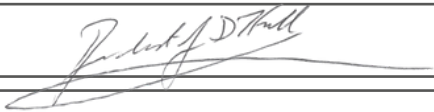
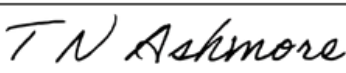


*Excluding Gift Aid and, where stated, administrative allocations within grant funding.

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the Charity’s Trustees

Signature(s)		
Full name(s)	Benedict Hall	Tamsin Ashmore
Position (eg Secretary, Chair, etc)	Chairman, Trustee	
Date	27/09/2025	

Section A: Statement of financial activities



	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
Incoming resources					
Income and endowments from:					
Donations and legacies	120,985	147,777	-	268,762	179,043
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	28,797	-	-	28,797	18,123
Total	149,782	147,777	-	297,559	197,167
Incoming resources					
Expenditure on:					
Raising funds	27,021	-	-	27,021	24,055
Charitable activities	122,531	149,651	-	272,182	251,082
Separate material item of expense	-	-	-	-	-
Other	-	-	-	-	-
Total	149,552	149,651	-	299,203	275,137
Net income/(expenditure) before investment gains/(losses)	230	-1,874	-	-1,644	-77,970
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	230	-1,874	-	-1,644	-77,970
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	230	-1,874	-	-1,644	77,970
Reconciliation of funds:					
Total funds brought forward:	46,490	-	-	46,490	124,460
Total funds carried forward	46,720	-1,874	-	44,846	46,490

Section B: Balance sheet

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
Total fixed assets	-	-	-	-	-
Current assets					
Stocks	-	-	-	-	-
Debtors	-	-	-	-	-
Investments	-	-	-	-	-
Cash at bank and in hand	45,146	-	-	45,146	46,790
Total current assets	45,146	-	-	45,146	46,790
Creditors: amounts falling due within one year	300	-	-	300	300
Net current assets/liabilities	44,846	-	-	44,846	46,490
Total assets less current liabilities	44,846	-	-	44,846	46,490
Creditors: amounts falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	44,846	-	-	44,846	46,490
Funds of the Charity					
Endowment funds	-	-	-	-	-
Restricted income funds	-	-	-	-	-
Unrestricted funds	44,846	-	-	44,846	46,490
Revaluation reserve	-	-	-	-	-
Total funds	44,846	-	-	44,846	46,490

Signed by one or two of the Trustees on behalf of all the Trustees

Signature

Print Name

Benedict Hall

Tamsin Ashmore

Date of approval

27/09/2025

27/09/2025

Section C: Notes to the accounts

Note 1: Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.
The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
 - and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
 - and with the Charities Act 2011.
- The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity’s ability to continue as a going concern, please provide the following details or state “Not applicable”, if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;
Disclosure of any uncertainties that make the going concern assumption doubtful;
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>The reserves of the Entity are sufficient to cover the operational cost budget confirmed for the 2025 financial year.</i>
<i>not applicable</i>
<i>not applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note{ }.

- Yes*

✓

- No*

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 * -Tick as appropriate

Please disclose:

- (i) the nature of the change in accounting policy;
- (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and
- (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.

<i>n/a</i>
<i>n/a</i>
<i>n/a</i>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

- Yes*

✓

- No*

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 * -Tick as appropriate

Please disclose:

- (i) the nature of any changes;
- (ii) the effect of the change on income and expense or assets and liabilities for the current period; and
- (iii) where practicable, the effect of the change in one or more future periods.

<i>None</i>
<i>n/a</i>
<i>n/a</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* ☒

No* ☐

* -Tick as appropriate

Please disclose:

- (i) the nature of the prior period error;
- (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and
- (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

None

n/a

n/a

Note 2: Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 Reconciliation with previous generally accepted accounting practice

Please provide a description of the nature of each change in accounting policy

None

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	-	-
Adjustments:	-	-
Fund balance as restated	-	-

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	-
Adjustments:	-
Previous period net income/(expenditure) as restated	-

2.2 Income

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/A". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>

2.3 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Governance and support cost	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/A
				✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/A
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/A
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/A
		✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/A
		✓		

2.4 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least. They are valued at cost. The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/A
		✓		
Intangible fixed assets	The charity has intangible fixed assets, that is, nonmonetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 They are valued at cost.	Yes	No	N/A
				✓
		Yes	No	N/A
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. They are valued at cost.	Yes	No	N/A
				✓
		Yes	No	N/A
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/A
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.	Yes	No	N/A
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/A
				✓
		Yes	No	N/A
				✓

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Policies adopted additional to or different from those above	N/A			

Note 3: Analysis of income

	Analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	120,985	147,777	-	268,762	179,043
	Gift Aid	7,525	-	-	7,525	4,901
	Legacies	-	-	-	-	-
	General grants provided by government/ other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	128,510	147,777	-	276,287	183,944
Charitable activities:	Admin fees received	19,490	-	-	19,490	12,303
	Reimbursed costs	1,645	-	-	1,645	805
	Other	-	-	-	-	-
	Total	21,135	-	-	21,135	13,108
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	137	-	-	137	114
	Dividend income	-	-	-	-	-
	Rental and leasing	-	-	-	-	-
	Other	-	-	-	-	-
	Total	137	-	-	137	114
Separate material item of income:	Funding received	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other - Sponsorship income	-	-	-	-	-
	Total	-	-	-	-	-
	TOTAL INCOME	149,782	147,777	-	297,559	197,167

Other information:	All income in the prior year was unrestricted except for: (please provide description and amounts)	GBP127,612.40 that was donated with a specific purpose.
	Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	N/A
	Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Donation income and funding received from The Children's Hospital Trust (in South Africa)

Note 6: Analysis of expenditure

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
		£	£	£	£	£
Expenditure on	Incurred seeking donations	27,021	-	-	27,021	24,055
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Startup costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs: Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	27,021	-	-	27,021	24,055
Expenditure on charitable activities	Donations paid to The Children's Hospital Trust (based in South Africa)	122,531	149,651	-	272,182	251,082
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total expenditure on charitable activities		122,531	149,651	-	272,182	251,082
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Other	Total	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total other expenditure		-	-	-	-	-
TOTAL EXPENDITURE		149,552	149,651	-	299,203	275,137

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other	Donation of funds raised to The Children's Hospital Trust (in South Africa)	-	-	272,182	251,082
Total		-	-	272,182	251,082

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Payments to The Children's Hospital Trust in South Africa

Payments to The Children's Hospital Trust in South Africa GBP344 854 (2016: GBP199 404)

Note 10: Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	300	300
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-



Note 11: Paid employees

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	8,696	8,400
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	8,696	8,400

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party.

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average headcount in the year

		This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	2	2
	Charitable activities	-	-
	Governance	-	-
	Other	-	-
	Total	2	2

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

0

11.4 Redundancy payments

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

0

Note 13: Grantmaking

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
The Children's Hospital Trust (in SA)	272,182	-	-	272,182
Activity or project 2		-	-	-
Activity or project 3		-	-	-
Activity or project 4		-	-	-
Total	272,182	-	-	272,182

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	www.childrenshospitaltrust.org.za
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
The Children's Hospital Trust (in South Africa)	Registered NPO, advancing child healthcare through the Red Cross War Memorial Children's Hospital.	272,182
<i>Total grants to institutions in reporting period</i>		272,182
<i>Other unanalysed grants</i>		
TOTAL GRANTS PAID		272,182



Note 17: Investment assets

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	46,790	-	-	-	-	46,790
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-1,644	-	-	-	-	-1,644
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	45,146	-	-	-	-	45,146

*Please specify additions resulting from acquisitions through business combinations, if any.

None

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end £	Cost less impairment £
Cash or cash equivalents	45,146	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	45,146	-
Grand total (Fair value at year end+Cost less impairment)		45,146

17.3 If your charity holds investment properties, please complete the following note:

- Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- Name or independent valuer, if applicable, and relevant qualifications
- Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

n/a

n/a

n/a

n/a

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year £	Last year £
Cash or cash equivalents	45,146	46,790
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	45,146	46,790

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party
 Name of the entity or entities benefitting from those guarantees
 Please explain how the guarantee furthers the charity's aims

N/A

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate, provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
N/A		
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
N/A		
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

N/A

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

N/A

Note 19: Debtors and prepayments

19.1 Analysis of debtors

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20: Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	300	300	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

N/A

Movement in deferred income account

Balance at the start of the reporting period
Balance at the start of the reporting period
Amounts released to income from previous periods
Balance at the end of the reporting period

This year £	This year £
-	-
-	-
-	-
-	-

Note 24: Cash at bank and in hand Please complete this note if the charity has any debtors or prepayments.

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	45,146	46,790
Other	-	-
Total	45,146	46,790



**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES AND MEMBERS OF
THE CHILDREN'S HOSPITAL TRUST SOUTH AFRICA**

I report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 1 to 2.

Respective responsibilities of trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.


Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Accounts present a 'true and fair view' and the report is limited to those matters set out in statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:-
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
 - have not been met; or
- 2) to which, in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

Signed: 

MRS R WALDEN FCCA
BERRY ACCOUNTANTS LTD
CHARTERED ACCOUNTANTS
BOWDEN HOUSE
36 NORTHAMPTON ROAD
MARKET HARBOUROUGH
LEICESTERSHIRE
LE16 9HE

Dated: 9 September 2025.

REFERENCE AND ADMINISTRATION DETAILS

CHARITY NAME: The Children's Hospital Trust, South Africa
REGISTRATION NUMBER: 1121573
CONTACT NUMBER: +44(0)7717358296
ADDRESS: Driftway,
Over Wallop,
Hampshire,
SO20 8JG

PATRON: Cynthia
Cormack MBE

TRUSTEES:
Mr Benedict James Dalton Hall
Mrs Tamsin Ashmore
Mr Stephen Oakenfull
Mr John A Bester
Mr Jaimie Waddell

"Giving children a healthy start in life, no matter where they are born or the circumstances of their birth, is the moral obligation of every one of us."

Former president and international icon, the late
Mr Nelson Mandela





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