

OPTIONS FOR INTERNATIONAL HEALTH

England & Wales · Charity number 1160066

Details

Other names	OIH
Status	Registered
Legal form	Charitable company
Company number	09137405
Registered	2015-01-21
Register	View on the Charity Commission register

Contact

Address	1 Conway Street Fitzroy Square London W1T 6LP
Phone	02074301900
Email	info@options-health.org.uk
Website	www.options-health.org.uk

Activities

Objects: A) THE PREVENTION AND RELIEF OF SICKNESS AND THE PRESERVATION AND PROMOTION OF MENTAL AND PHYSICAL HEALTH FOR THE PUBLIC BENEFIT WORLDWIDE, WITH A FOCUS ON THOSE WHO ARE DISADVANTAGED OR IN NEED PARTICULARLY AS A RESULT OF ILL HEALTH OR POVERTY, BY SUCH MEANS AS THE TRUSTEE DIRECTORS THINK FIT INCLUDING BUT NOT EXCLUSIVELY THROUGH:I) STRENGTHENING HEALTHCARE SERVICES, INCREASING ACCESS AND IMPROVING THE QUALITY OF HEALTHCARE PROVISION;II) IMPROVING MATERNAL AND NEWBORN SURVIVAL BY RESEARCH AND ANALYSIS TO ENABLE THE PROMOTION OF ENHANCED ACCOUNTABILITY AND SERVICES;III) INCREASING PUBLIC AWARENESS, SUPPORT AND ATTENTION TOWARD ENDING THE PRACTICE KNOWN AS FEMALE GENITALIA MUTILATION/CUTTING;B) THE ADVANCEMENT OF SUCH OTHER CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE CONSISTENT WITH THE OBJECT STATED ABOVE AT ARTICLE 1(A) AS THE TRUSTEE DIRECTORS IN THEIR ABSOLUTE DISCRETION DETERMINE.

Activities: The purpose of the Charity is the prevention and relief of sickness and the preservation and promotion of mental and physical health for the public benefit worldwide with a focus on increasing public awareness, support and attention toward ending the practice known as Female Genitalia Mutilation/Cutting.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Burkina Faso
- Egypt
- Ethiopia
- Kenya
- Mali
- Nigeria
- Senegal
- Sierra Leone
- Somalia
- The Gambia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,615,088	£1,615,088	£0	0
2023-12-31	£1,429,376	£1,429,376	£0	0
2022-12-31	£1,734,906	£1,734,906	£0	0
2021-12-31	£1,639,909	£1,639,909	£0	0
2020-12-31	£1,347,838	£1,347,838	£0	0

Trustees

Name	Role	Appointed
James Harcourt	Chair	2022-05-11
CLAIRE EMMA MORRIS		2014-07-20
Kenneth Macharia Njuguna		2025-04-09
RICHARD BARRY JOHN BURGE		2014-08-06
SALLY HUGHES		2018-02-19

Accounts

Options for International Health

Annual Report and Accounts

31 December 2024

Company Limited by Guarantee
Registration Number
9137405 (England and Wales)

Charity Registration Number
1160066

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Legal and administrative information 31 December 2024

Trustees	Jo Elms Richard Burge Claire Morris Sally Hughes Dr Faith Mwangi-Powell (Resigned 22 nd April 2024) James Harcourt (Chair from 13 February 2025) Maya Jaffe (Chair) (Resigned 13 February 2025)
Registered office	1 Conway Street Fitzroy Square London W1T 6LP
Company registration number	9137405 (England and Wales)
Charity registration number	1160066
Accountants	Sayer Vincent 110 Golden Lane London EC1Y 0TG
Bankers	Barclays Bank plc Level 28 1 Churchill Place London E14 5HP

Trustees' report 31 December 2024

The trustees, who are directors for the purposes of company law, present their statutory report together with the financial statements of Options for International Health ("OIH") for the year to 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out on page 17 therein and comply with the charitable company's memorandum and articles of association, applicable law and the 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 United Kingdom and Republic of Ireland (FRS 102).

The report has been prepared in accordance with Part 8 of the Charities Act 2011 and also constitutes a directors' report as required by section 418 of the Companies Act 2006.

OIH is a wholly owned subsidiary of MSI Reproductive Choices (Registered Company Number 01102208 (England and Wales)). OIH's operational management is carried out by Options Consultancy Services Limited (Registered Company Number 2695347 (England and Wales)), which is also a subsidiary of MSI Reproductive Choices. Options Consultancy Services Limited was set up in 1992 to;

- (1) To carry on the business of acting as consultants and providing advice and information in relation to family planning, population growth, birth control and contraception, good health, both mental and physical, of parents, young people and children, illness, whether physical or mental or distress caused by unwanted conception, involuntary sterility or difficulties connected with the marriage relationship or sexual problems and the advice, facilities and treatment available for such persons and other health and medical issues.
- (2) To conduct research into any of the above.
- (3) To co-operate with and enter into arrangements with any authorities, agencies or bodies, international, national, local or otherwise and to obtain from any such authorities, agencies or bodies any rights, privileges and concessions.
- (4) To carry on any other activity and do anything of any nature which may seem to the company capable of being conveniently carried on or done by the company in connection with the above, or may seem to the company calculated directly or indirectly to benefit the company.

Some of the programmes that Options managed address social issues for which there was interest in support from charitable sources. This led to the establishment of OIH as a charity for receiving donations and grants that can be channelled to enable the implementation of these programmes.

Objectives and Activities

The Charity's Objects, as set out in its Articles of Association are:

a) the prevention and relief of sickness and the preservation and promotion of mental and physical health for the public benefit worldwide, with a focus on those who are disadvantaged or in need particularly as a result of ill health or poverty, by such means as the Trustee Directors think fit including but not exclusively through:

- ◆ strengthening healthcare services, increasing access and improving the quality of healthcare provision;
- ◆ improving maternal and newborn survival by research and analysis to enable the promotion of enhanced accountability and services;
- ◆ increasing public awareness, support and attention toward ending the practice known as Female Genitalia Mutilation/Cutting;

b) the advancement of such other Charitable Purposes for the public benefit as are consistent with the Object stated above as the Trustee Directors in their absolute discretion determine.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and aims and in planning future activities. The activities undertaken and planned during the reporting period are considered to directly contribute towards furthering the charity's objects for the public benefit.

Activities during the reporting period

Evidence for Action (E4A) funded by the Bill & Melinda Gates Foundation (BMGF)

E4A formally closed in September 2024, signalling the end of a 12-year investment from DFID (2011-2016) and the BMGF (2015-2024).

E4A has inspired a passionate movement – bringing together grassroots civil society organisations, health professionals, government and the media – to advocate and hold government accountable for high-quality and equitable reproductive maternal child and adolescent health (RMNCAH) services across sub-Saharan Africa. It has achieved this by combining evidence, action, and accountability to identify the reasons why women, girls and babies are dying, and learning how to navigate politics to influence decisions on how available resources can be used effectively to save lives. These local coalitions have changed accountability ecosystems by radically shifting power imbalances in favour of more equal participation in decision-making through evidence-based dialogue.

Funding in 2024 supported an exit initiative and included strengthening project and financial management capabilities of civil society coalitions, and the formalisation of the 'MamaYe Collective', which will connect advocates and drive global and regional RMNCAH advocacy. This Collective has been registered as a non-government organisation.

The project's key achievement and lasting legacy is the building up of a grassroots movement into one that can run independently, continue to leverage financial support, and deliver impact in the long-term

TA Connect funded by the Bill & Melinda Gates Foundation and Technical Advice Connect LTD/GTE (TACConnect)

This two-year programme in Kano, Nigeria, strengthens primary healthcare systems and scales: (i) maternal and newborn health (MNH) innovations, and (ii) high impact interventions in reproductive maternal child and adolescent health and nutrition.

In partnership with the Center for Integrated Health Programs we are addressing gaps by enhancing the quality and uptake of MNH innovations and RMNCAH+N high-impact interventions, promoting data-driven decision-making, strengthening primary healthcare systems, and fostering gender-responsive approaches to mitigate barriers and inequalities.

This program is designed to provide critical technical assistance to the State Ministry of Health and State Primary Health Care Management Board to facilitate sustainable improvements in maternal and newborn health outcomes the state.

The Strengthening Health Systems to Catalyse Greater Access to FP/SRH Services in Kenya, funded by The Waterloo Foundation.

In 2024 the implementation approach was refined, and scope narrowed to the piloting of a scalable model to increase hospital revenue generation. As part of this shift, implementation was concentrated in Nakuru (across five high-volume sub-county hospitals), discontinuing support in Bungoma and Nairobi MoH.

This strategic pivot - undertaken in collaboration with county government, healthcare providers, and partner agencies – culminated in a model that leverages Facility Improvement Funds (FIF) to strengthen Maternal and Perinatal Death Surveillance and Response (MPDSR). The model empowers Health Facility Management Committees to utilise the financial autonomy provided under FIF laws and regulations. The updated approach focused on two key intervention areas: (i) optimising revenue generation and management; and (ii) institutionalising MPDSR to improve quality of care.

To ensure the scalability and sustainability of these interventions, technical support was extended to the county health department to integrate these initiatives into the county's FY2024/25 Annual Work Plan and Budget – fostering long-term institutional ownership and secure financial commitment.

Key lessons from the pilot were disseminated widely across the county, and the county team began rolling out the MPDSR Action Tracker to additional facilities beyond the five pilot hospitals.

This effort is expected to standardise MPDSR practices and promote a culture of continuous quality improvement across the county's health system. Although implemented over a limited period, early results indicate that the model has yielded positive outcomes across all five hospitals. These initial successes suggest that further support would provide the necessary time to build a robust case for the model, generate valuable lessons to refine its approach, and secure broader stakeholder buy-in, including from the county government.

This two-year project will conclude in March 2025.

Foundation for a Just Society

OIH has been implementing a three-year grant from the Foundation for a Just Society (FJSI), leveraging and supporting the work of TGG-ALM. The support provides funding to grassroots organisations in Senegal in support of ending FGM.

As at the end of 2024, the grants mechanism has distributed funds to 24 small, medium, and large grantees, and has provided valuable learning about the how grants can contribute towards a wider social movement.

The Chopra Foundation

The Chopra Foundation provided funds to support The Girl Generation: Support to the Africa-led Movement to End FGM/C (TGG-ALM) programme's leadership training. This included a residential five-day course where FGM survivor-activists came together to learn about self-care techniques, strengthen their leadership skills, and develop peer-to-peer support networks.

The Chopra Foundation's support also purchased equipment for participants and the production of a short video to capture participants' experiences of the week.

The Chopra Foundation also amplified TGG-ALM's work via their social media platforms, increasing exposure to millions of followers.

The Power of Collective Healing: Scaling Up Survivors Leadership Initiative through Training of Trainers, funded by The Wallace Foundation

This project strengthened the global movement to end FGM/C by: producing a holistic curriculum to support the delivery of Survivors Leadership Training (SLT), strengthening the leadership and emotional well-being of survivor-activists; training a multi-country cohort of 20 Master Trainers, to equip them to cascade the approach to others; connecting SLT participants and Master Trainers into existing and emerging end FGM/C networks, supported by TGG and our partners; promoting uptake of the approach to a wide range of priority audiences; and evaluating the project, capturing results and learning.

Plans for 2025

All ongoing programmes will be delivered as per grants and expectations.

Fundraising activities will continue to leverage learning, insight and data from ongoing interventions and programmes that have concluded in 2024, and also to broaden our scope of delivery in key technical areas and geographies.

This data, insight and learning will also be used to further the global learning agenda

Structure, governance and management

Constitution

OIH is a company limited by guarantee incorporated in England and Wales (registered number 9137405) and is governed by its Memorandum and Articles of Association dated 18 July 2014. It is also registered with the Charity Commission, charity registration number 1160066. In the event of the company being wound up the members would each be required, if necessary, to contribute to the assets of the company a sum not exceeding £1.

Organisation

Trustees can be appointed by ordinary resolution of the members.

All trustees were recruited through recommendations of people involved in the work that OIH was set up to address, and their appointment was through approval of the parent entity, MSI Reproductive Choices. Background checks on all trustees were carried out to ensure all met the due diligence requirements and all fulfil annual declarations covering conflicts of interest.

The trustees of the charity are given information on the roles and responsibilities of trustees of a UK charity and are regularly updated on Charity Commission best practice. During 2021, this information formed part of a comprehensive Trustee Induction pack that was shared with all trustees

Governance and management during 2024

During 2024 OIH implemented six grants from Gates, FJSI, the Waterloo Foundation, TA Connect, Wallace Foundation and the CHOPRA Foundation through the *Management and Administrative Services Agreement* with Options Consultancy Services Ltd (Options) who carried out the specific activities as authorised through the *Enabling Agreement*. These were:

- ◆ E4A/MamaYe, funded by the Bill and Melinda Gates Foundation, Expenditure in 2024: £720,167

Trustees' report 31 December 2024

- ◆ A grant from the Foundation for a Just Society International LTD, Expenditure in 2024 : £587,025
- ◆ A grant from the Waterloo Foundation, Expenditure in 2024 : £85,017
- ◆ A grant from TA Connect -expenditure in 2024 : £178,757
- ◆ A grant from the Wallace Foundation – expenditure in 2024 : £39,568
- ◆ A grant from the CHOPRA Foundation – expenditure in 2024 : £4,121

OIH Trustee meeting was held in April 2024. Trustees were updated on progress of the above grants and were satisfied with their progress. Trustees were also informed of the plans for continuing fundraising for the programme to support the Africa-led movement to end FGM.

Key management personnel

The trustees consider that they comprise the key management personnel of the charity along with support from key personnel from Options Consultancy Services Limited. The charity had no employees during the accounting period.

Trustees' responsibilities statement

The trustees (who are directors of Options for International Health for the purposes of company law) are responsible for preparing the trustees' report and 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 period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently.
- ◆ observe the methods and principles in 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 United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Each of the trustees confirms that:

- ◆ so far as the trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- ◆ the trustee has taken all the steps they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Risk management

The trustees have reviewed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the Charity and its finances. The trustees review the measures in place and establish policies, systems and procedures should they be needed to minimise or manage any potential impact on the charity should those risks materialise.

The trustees have identified 2 main areas where risks may occur:

Programme delivery

OIH is conscious of the need to ensure that it can meet its deliverable targets in its contracts with third parties. In the event that it does not meet those targets, there is a risk of future funding being withheld or withdrawn. Therefore, in order to mitigate this risk, the charity has entered into an agreement with Options Consultancy Services Limited ("Options") whereby Options will provide the charity with programmatic support thus ensuring donor compliance. The charity has also adopted a Risk Management Policy in order to ensure that any risks facing the charity (programmatic and operational) are raised, discussed and managed.

Governance and management

The trustees are mindful of the risks that the Charity Commission have issued with regard to connections with non-charities.

In order to help ensure that OIH comply with the above, laws and regulations dealing with the operation of charities the Board consists of trustees with considerable experience and expertise of working in the charitable sector.

Each call down that OIH issues to Options through the enabling agreement is subject to a detailed budget which ensures that expenditure and activities are within the agreed

Trustees' report 31 December 2024

parameters and within the charitable purposes. The OIH board review expenditure reports at the trustee meetings.

The funding relationship that exists between OIH and Options is fully disclosed to donors to ensure complete transparency.

The trustees of OIH are aware of their responsibility when it comes to serious incident reporting through to the Charity Commission. The reporting is delegated to the Chair of Trustees.

Financial report for the period

Results for the period

The charity's total income was £1,615,088 (2023 - £1,429,376) during the year, all of which was expended on charitable activities.

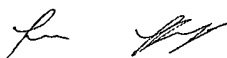
Reserves policy

The trustees have continued to review the need for reserves and, due to the close relationship between the charity and Options, have agreed there are no liabilities requiring OIH to hold any unrestricted reserves. This is deemed appropriate while OIH's work continues to be subcontracted to Options. This position is reviewed on an ongoing basis.

Financial Position

The Charity currently holds of £719,023 of current assets with creditors of £719,023 due within one year. Therefore, the Charity doesn't hold any net assets. This is in line with previous years.

Approved by the trustees and signed on their behalf by:



Trustee James Harcourt

Approved by the trustees on: 28th March 2025

Independent auditor's report to the members of Options for International Health

Opinion

We have audited the financial statements of Options for International Health (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Options for International Health's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the

Independent auditor's report 31 December 2024

financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

03 April 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Statement of financial activities 31 December 2024

		Restricted and total funds	
		2024	2023
Income and expenditure	Notes	£	£
Income from:			
Donations		1,615,088	1,429,376
Total income		1,615,088	1,429,376
Expenditure on:			
Charitable activities	1	1,615,088	1,429,376
Total expenditure		1,615,088	1,429,376
Net income and movement in funds			
Fund balances brought forward at 1 January 2024		—	—
Fund balances carried forward at 31 December 2024		-	—

All of the charity's activities derived from continuing operations during the above financial period.

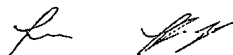
The charity has no recognised gains and losses other than those shown above.

Balance Sheet as at 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Prepayments		714,312		1,161,344	
Cash at bank		<u>4,711</u>		<u>98,103</u>	
Creditors: amounts falling due within one year					
	4	<u>719,023</u>		<u>1,259,447</u>	
Total net assets			<u>-</u>		<u>-</u>
The funds of the charity					
Funds and reserves					
Unrestricted funds			<u>-</u>		<u>-</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees of Options for International Health, Company Registration Number 9137405 (England and Wales) and signed on their behalf by:



Trustee James Harcourt

Approved on: 13th March 2025

Statement of Cashflows 31 December 2024

Options for International Health Statement of Cashflows For the year ended 31 December 2024

	2024 £	2023 £
Cash Flows from Operating Activities:		
Net Income / (outgoing) resources	-	
Change in Creditors	-540,424	-110,083
Change in Debtors	447,032	203,364
Net Cash from Operating Activities	-93,392	93,281
Net movement in Cash & Cash Equivalents	-93,392	93,281
Cash at the beginning of the period	98,103	4,822
Cash at the end of the period	4,711	98,103

Principal accounting policies 31 December 2023

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2024.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts can require the trustees to make significant judgements and estimates.

There are no items in the accounts where these judgements and estimates were significant.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the period ending 31 December 2024, the most significant area that affects the carrying value of the assets held by the charity are the level of future contract income.

Principal accounting policies 31 December 2023

Income

Income is recognised in the period in which the charity is entitled to receipt, it is probable the income will be received, and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Expenditure and the basis of apportioning costs

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT which cannot be recovered. Expenditure comprises grants for charitable work that the Charity has subcontracted to Options Consultancy Services LTD.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Notes to the financial statements 31 December 2024

1 Charitable activities

	2024 Total funds £	2023 Total funds £
Grants	1,615,088	1,429,376
	1,615,088	1,429,376

Charitable activities were made through grants to Options Consultancy Services Limited under a Management and Administrative Service Agreement.

2 Governance costs

All governance costs and auditor's remuneration were met by Options Consultancy Services Limited during the year ended 31 December 2024.

3 Taxation

Options for International Health is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

4 Creditors: amounts falling due within one year

	2024 Total funds £	2023 Total funds £
Creditors	4,711	98,103
Accruals and deferred income	714,312	1,161,344
	719,023	1,259,447

5 Financial instruments

	2024 Total funds £	2023 Total funds £
Financial assets		
. Bank and cash balances	4,711	98,103
Financial liabilities measured at undiscounted rate receivable		
. Creditors	4,711	98,103

6 Ultimate controlling party

The company's ultimate parent undertaking is MSI Reproductive Choices. It is a company limited by guarantee and is registered in England and Wales. Their registration address is 1 Conway Street, Fitzroy Square, London, W1T 6LP.

Notes to the financial statements 31 December 2024

7 Related party transactions

All expenditure incurred by Options for International Health is sub granted to Options Consultancy Services LTD. The prepayment in the balance sheet represents an amount held by Options Consultancy Services LTD which is yet to be spent at the balance sheet date.

8 Key management and trustees' remuneration and expenses

As explained in the trustees' report, the trustees consider that they comprise the key management personnel of the charity. The charity had no employees during the period. None of the trustees received any remuneration in respect of their services or reimbursement of expenses during the period (2023 - none).

9 Charity information

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

The registered office of the charity is 1 Conway Street, Fitzroy Square, London, W1T 6LP

Accounts

Options for International Health

Annual Report and Accounts

31 December 2023

Company Limited by Guarantee
Registration Number
9137405 (England and Wales)

Charity Registration Number
1160066

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Trustees	Jo Elms Richard Burge Claire Morris Sally Hughes Dr Faith Mwangi-Powell James Harcourt Maya Jaffe (Chair)
Registered office	1 Conway Street Fitzroy Square London W1T 6LP
Company registration number	9137405 (England and Wales)
Charity registration number	1160066
Accountants	Sayer Vincent Invicta House 108-114 Golden Lane London EC1Y 0TL
Bankers	Barclays Bank plc Level 28 1 Churchill Place London E14 5HP

The trustees, who are directors for the purposes of company law, present their statutory report together with the financial statements of Options for International Health ("OIH") for the year to 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out on page 19 therein and comply with the charitable company's memorandum and articles of association, applicable law and the 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 United Kingdom and Republic of Ireland (FRS 102).

The report has been prepared in accordance with Part 8 of the Charities Act 2011 and also constitutes a directors' report as required by section 418 of the Companies Act 2006.

OIH is a wholly owned subsidiary of MSI Reproductive Choices (Registered Company Number 01102208 (England and Wales)). OIH's operational management is carried out by Options Consultancy Services Limited (Registered Company Number 2695347 (England and Wales)), which is also a subsidiary of MSI Reproductive Choices. Options Consultancy Services Limited was set up in 1992 to;

(1) To carry on the business of acting as consultants and providing advice and information in relation to family planning, population growth, birth control and contraception, good health, both mental and physical, of parents, young people and children, illness, whether physical or mental or distress caused by unwanted conception, involuntary sterility or difficulties connected with the marriage relationship or sexual problems and the advice, facilities and treatment available for such persons and other health and medical issues.

(2) To conduct research into any of the above.

(3) To co-operate with and enter into arrangements with any authorities, agencies or bodies, international, national, local or otherwise and to obtain from any such authorities, agencies or bodies any rights, privileges and concessions.

(4) To carry on any other activity and do anything of any nature which may seem to the company capable of being conveniently carried on or done by the company in connection with the above, or may seem to the company calculated directly or indirectly to benefit the company.

Some of the programmes that Options managed address social issues for which there was interest in support from charitable sources. This led to the establishment of OIH as a charity for receiving donations and grants that can be channelled to enable the implementation of these programmes.

Objectives and Activities

The Charity's Objects, as set out in its Articles of Association are:

a) the prevention and relief of sickness and the preservation and promotion of mental and physical health for the public benefit worldwide, with a focus on those who are disadvantaged or in need particularly as a result of ill health or poverty, by such means as the Trustee Directors think fit including but not exclusively through:

- ◆ strengthening healthcare services, increasing access and improving the quality of healthcare provision;
- ◆ improving maternal and newborn survival by research and analysis to enable the promotion of enhanced accountability and services;
- ◆ increasing public awareness, support and attention toward ending the practice known as Female Genitalia Mutilation/Cutting;

b) the advancement of such other Charitable Purposes for the public benefit as are consistent with the Object stated above as the Trustee Directors in their absolute discretion determine.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and aims and in planning future activities. The activities undertaken and planned during the reporting period are considered to directly contribute towards furthering the charity's objects for the public benefit.

Activities during the reporting period

Evidence for Action, (E4A) funded by the Bill & Melinda Gates Foundation (BMGF).

The E4A programme deepened its localization efforts through technical and organizational development support to civil society coalitions in Kenya and Nigeria. The goal is for coalitions to become sustainable and resilient entities representing grassroots voices and undertaking advocacy initiatives that address local RMNCAH+N priorities.

To advance this goal, E4A provided seed grants to 4 coalitions - 2 State-led Accountability Mechanisms (SLAMs) in Nigeria and 2 coalitions in Kenya - enabling them to carry out RMNCAH advocacy activities independently. The seed grant projects further facilitated the coalitions to establish robust financial management and procurement systems, in addition to improving their reporting quality and resource mobilization capacities.

As a result, the coalitions influenced budget allocations and health policies in their respective States and counties. For example:

- The Kaduna Accountability Mechanism for MNCH (KADMAM) in Nigeria used evidence on health budget performance leading to the Kaduna State government allocating \$1,822,271 in the 2023 annual budget as social equity fund for the implementation of the Basic Health Care Provision Fund (BHCPF). Following their advocacy, the State government released \$151,856 for January 2023 which enabled the 254 BHCPF accredited health facilities to provide services to 20,000 vulnerable persons (women and children under 5).
- In Kenya, coalitions' work saw Nairobi County earmark \$58,4285 domestic funds to enhance National Health Insurance Fund (NHIF) claim processes in 2023/24 financial year budget. In addition, Nairobi County allocated \$4,286 for MPDSR meetings for 2023/24 financial year from no allocation the previous year. Bungoma's domestic funding for MPDSR activities increased from \$2,857 in 2022/23 to \$19,359 for 2023/24.

During the year, E4A also scaled its community-Maternal Perinatal Death Surveillance & Response (c-MPDSR) model into Bungoma in Kenya having piloted it in Kaduna, Nigeria.

The model utilizes existing Community Health Strategy (CHS) as an entry point for review of community maternal and perinatal deaths and integrates a gender lens at every stage.

The model has been effective in spurring actions at primary healthcare level in Bungoma. To illustrate, within a year of the model's roll-out at Mayanja Dispensary, an incomplete maternity wing, whose construction had stalled for almost 10 years was completed by December 2023.

Foundation for a Just Society International

OIH secured has been implementing a grant from the Foundation for a Just Society International (FJSI), leveraging the work of ALM. This grant is for \$1.5m over 3 years to provide grants to grass root organisations in Senegal in support of ending FGM

Over the course of the first year for FJSI there has been substantial progress in rolling out the grassroots grants mechanism in the first two target regions of Senegal: Tambacounda and Kédougou. There were delays against the initial startup workplan, leading to the decision to focus on Tambacounda and Kédougou regions in 2023 before rolling out to the other two target regions, Kolda and Sédhiou this March, 2024. The following list captures key Year 1 achievements. In the first three months of the grant, we set up operations in

Dakar, Senegal including the recruitment of the team, finalising hosting agreements with MSI Senegal and AMREF Senegal to support us with the provision of an office space and financial systems set up. In February 2023, two consultants were contracted to undertake research (grants scoping and validation exercise) to better understand the end FGM/C movement in each focal region by conducting field trips to map out potential grantee partners, and understand the context. Final reports were completed by April 2023. In mid-April 2023, the Options Senegal grants team travelled to Tambacounda and Kédougou to conduct a three day pre-award training for local organisations/potential grantee partners and select the respective region's grants advisory committee (GAC). Invites were sent out to local organisations that were identified through the scoping and validation exercise. In this training the team delivered an introduction to the TGG-ALM programme and the grassroots grants mechanism; selected the GAC and provided GAC training; and provided grantee training to fill out the grant application, budget template, safeguarding and TGG-ALM programme's 'do no harm' principles.

For both regions, between 12-15 organisations were represented. The GAC was also elected out of the organisations participating in the training. In both Kédougou & Tambacounda, 9 GAC members were identified including individuals with backgrounds in community interventions; youth, anti-FGM/C (survivor led), gender equality (women-led). A private call for applications was sent out in May 2023 to organisations who participated in the grants pre-award training. Organisations were given two weeks to prepare their application. Once all applications were submitted, the grants team completed two rounds of application reviews; an eligibility assessment (organisations have supplied appropriate information and necessary documents) and a technical review of the proposed project activities and budget. The grants team subsequently conducted a field trip to both Tambacounda and Kédougou in July 2023 to hold meetings with the respective GACs to disseminate the findings of their reviews on each grants application in which the GACs provided feedback on each organisation. They were integral in providing information around the context of each region and how small CSOs operate and interact with each other to ensure there would be no risk of duplicating efforts. After the meetings with the GACs, a total of five grantee partners were selected from each region.

After the selected grantee partners were notified that their applications were successful, due diligence checks were undertaken. Grantee partners filled out a due diligence questionnaire and provided supporting compliance documentation. Options' grants team then conducted an initial review then sent off for an HR, Finance and Compliance review. After the final sign off done by the TGG-ALM senior leadership team, contracts were sent off to grantee partners. The Options Grants Team organised a grants launch workshop and training in early October. This was led and facilitated by the TGG-ALM core team from Kenya, and helped the grantee partners' representatives to fully understand what was expected of them. In November 2023, the grants team held a meeting with other FJSI grantees in Senegal, TOSTAN and Amnesty International in which each organisation discussed different areas of FGM/C and GBV interventions they were involved in and potential future collaborative opportunities to further strengthen relationships within the Senegal scope.

Additionally, grantee partner capacity assessments and a capacity development workplanning workshop was completed in November 2023 for selected grantee partners in

these regions to help our team understand the level and type of support required by grantee partners, and to develop tailored capacity development plans. The assessments also serve as a baseline measure so that capacity development progress can be measured over time. The first tranche of grants disbursements went out in December for small grants, end of January, 2024 for medium grants and beginning of February, 2024 for anchor grants. Preparations for the roll out of the grants mechanism in Kolda and Sédhiou began in November, 2023

The Waterloo Foundation

Project implementation commenced in April 2023 and to date the following activities have been accomplished:

- a) **Technical assistance to the Council of Governors (CoG):** Options participated in planning the Devolution Conference 2023 and has continued to engage with the CoG, working alongside its officers to sharpen their inputs into national policy discourse. Through these engagements, we have strengthened our position as a key thought partner to the CoG. This was evidenced by the CoG invitation to Options to participate as a panellist at a Government of Kenya's side event at the United Nations General Assembly (UNGA). The discussions at the event delved into how Kenya can reposition primary health care through good health governance and strategic financing for primary healthcare facilities at sub-national level.
- b) **Support to Bungoma County:** Prior to our support, the county had the relevant FIF law but was marginally implemented due to lack of supportive regulations, suboptimal political will to cede control of funds, poor expertise within the Department of Health to draft supportive regulations, and weak coordination between key actors. Options collaborated with other stakeholders as a member of a Task Force appointed to amend the law and formulate FIF regulations. Additionally, we are collaborating with the E4A-MamaYe! Project and CSO coalition to advocate for increased budget allocation for FP/SRH.
- c) **Support to Nakuru County:** The county is considered a trendsetter on FIF implementation and has seen remarkable increase in own-source revenue. We are building capacity of Hospital Management Committees (HMCs) to enhance prudent financial management in order to maximise value for money. We are working with the county leadership to undertake a training of HMCs to improve their financial management skills and support them to maximise the application of the regulations to enhance funding for health services, especially for FP/SRH. We provided training to 32 members of HMCs to refresh their knowledge on legal and regulatory provisions and standards that govern public financial management and health financing in Kenya.

Support to Nairobi City County: The county faces the challenge of raising enough funds to cater for the operational costs of its health facilities. Taking advantage of the newly formed County Government, we convened key stakeholders to provide drafting inputs into

the law and accompanying regulations. In addition, we conducted a gaps analysis that showed that the County and its health facilities were losing revenue for failing to lodge claims to the NHIF. Shortage of important inputs like computers, biometric registers, internet connectivity and low capacity in the NHIF processes were identified as key challenges. We were able to quantify the opportunity cost of these weaknesses to the Nairobi City County Government, obtaining interest and commitment from them to procure these inputs through the routine budget cycle. We invited and collaborated with other partners to undertake a training in the NHIF processes, increasing the interest of facilities to get empanelled and starting to earn from the Fund. We envisage that these actions will lead to more revenue flow to health facilities thus expanding the fiscal space for enhancing service delivery, including for commodities and services related to FP/SRH

OIH also two received grants at the end of 2023;

1. \$5,000 from the CHOPRA foundation for the ALM Programmes work to End FGM/C that will enable us to support women to attend a Survivors' Leadership Training program, and benefit from support for their wellbeing.
2. \$50,000 from the Wallace foundation for the ALM Programme Work to End FGM/C that will enable us to scale up the survivors leadership initiative training through training of trainers.

Both of these grants are held in the balance sheet as deferred income at year end as programme activities will commence in 2024.

Plans for 2024

E4A will close out in 2024 having delivered all activities and strategies. The project's key achievement and lasting legacy will be the building up of a grassroots movement into one that can run independently, continue to leverage financial support, and deliver impact in the long-term.

Through FJSI, we will continue to provide funding for additional grants to address FGM/C in Senegal, building on the work delivered through Options' Africa Led Movement grants team in the country.

The remaining three programmes (supported by The Waterloo Foundation, CHOPRA Foundation, and the Wallace Foundation) will be delivered as per strategy and the grant agreement.

In addition, fundraising activities will continue to broaden our scope of delivery in key technical areas, and leverage off of existing funded work

Structure, governance and management

Constitution

OIH is a company limited by guarantee incorporated in England and Wales (registered number 9137405) and is governed by its Memorandum and Articles of Association dated 18 July 2014. It is also registered with the Charity Commission, charity registration number 1160066. In the event of the company being wound up the members would each be required, if necessary, to contribute to the assets of the company a sum not exceeding £1.

Organisation

Trustees can be appointed by ordinary resolution of the members.

All trustees were recruited through recommendations of people involved in the work that OIH was set up to address, and their appointment was through approval of the parent entity, MSI Reproductive Choices. Background checks on all trustees were carried out to ensure all met the due diligence requirements and all fulfil annual declarations covering conflicts of interest.

The trustees of the charity are given information on the roles and responsibilities of trustees of a UK charity and are regularly updated on Charity Commission best practice. During 2021, this information formed part of a comprehensive Trustee Induction pack that was shared with all trustees

Governance and management during 2023

During 2023 OIH implemented three grants from Gates, FJSI and the Waterloo Foundation through the *Management and Administrative Services Agreement* with Options Consultancy Services Ltd (Options) who carried out the specific activities as authorised through the *Enabling Agreement*. These were:

- ◆ E4A/MamaYe, funded by the Bill and Melinda Gates Foundation, Expenditure in 2023: £1,242,651
- ◆ A grant from the Foundation for a Just Society International LTD, Expenditure in 2023 : £128,863
- ◆ A grant from the Waterloo Foundation, Expenditure in 2023 : £57,862

OIH Trustee meeting was held in May 2023. Trustees were updated on progress of the above grants and were satisfied with their progress. Trustees were also informed of the plans for continuing fundraising for the programme to support the Africa-led movement to end FGM.

Key management personnel

The trustees consider that they comprise the key management personnel of the charity along with support from key personnel from Options Consultancy Services Limited. The charity had no employees during the accounting period.

Trustees' responsibilities statement

The trustees (who are directors of Options for International Health for the purposes of company law) are responsible for preparing the trustees' report and 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 period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently.
- ◆ observe the methods and principles in 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 United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Each of the trustees confirms that:

- ◆ so far as the trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- ◆ the trustee has taken all the steps they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Risk management

The trustees have reviewed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the Charity and its finances. The trustees review the measures in place and establish policies, systems and procedures should they be needed to minimise or manage any potential impact on the charity should those risks materialise.

The trustees have identified 2 main areas where risks may occur:

Programme delivery

OIH is conscious of the need to ensure that it can meet its deliverable targets in its contracts with third parties. In the event that it does not meet those targets, there is a risk of future funding being withheld or withdrawn. Therefore, in order to mitigate this risk, the charity has entered into an agreement with Options Consultancy Services Limited ("Options") whereby Options will provide the charity with programmatic support thus ensuring donor compliance. The charity has also adopted a Risk Management Policy in order to ensure that any risks facing the charity (programmatic and operational) are raised, discussed and managed.

Governance and management

The trustees are mindful of the risks that the Charity Commission have issued with regard to connections with non-charities.

In order to help ensure that OIH comply with the above, laws and regulations dealing with the operation of charities the Board consists of trustees with considerable experience and expertise of working in the charitable sector.

Each call down that OIH issues to Options through the enabling agreement is subject to a detailed budget which ensures that expenditure and activities are within the agreed parameters and within the charitable purposes. The OIH board review expenditure reports at the trustee meetings.

The funding relationship that exists between OIH and Options is fully disclosed to donors to ensure complete transparency.

The trustees of OIH are aware of their responsibility when it comes to serious incident reporting through to the Charity Commission. The reporting is delegated to the Chair of Trustees.

Financial report for the period

Results for the period

The charity's total income was £1,429,376 (2022 - £1,734,906) during the year, all of which was expended on charitable activities.

Reserves policy

The trustees have continued to review the need for reserves and, due to the close relationship between the charity and Options, have agreed there are no liabilities requiring OIH to hold any unrestricted reserves. This is deemed appropriate while OIH's work continues to be subcontracted to Options. This position is reviewed on an ongoing basis.

Financial Position

The Charity currently holds of £1,259,447 of current assets with creditors of £1,259,447 due within one year. Therefore, the Charity doesn't hold any net assets. This is in line with previous years.

Approved by the trustees and signed on their behalf by:

James Harcourt

Trustee

Approved by the trustees on: 28th March 2024

Independent auditor's report to the members of Options for International Health

Opinion

We have audited the financial statements of Options for International Health (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Options for International Health's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the

financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

5 April 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Statement of financial activities 31 December 2023

		Restricted and total funds	
		2023	2022
Income and expenditure	Notes	£	£
Income from:			
Donations		1,429,376	1,734,906
Total income		1,429,376	1,734,906
Expenditure on:			
Charitable activities	1	1,429,376	1,374,906
Total expenditure		1,429,376	1,734,906
Net income and movement in funds			
Fund balances brought forward at 1 January 2023		—	—
Fund balances carried forward at 31 December 2023		-	—

All of the charity's activities derived from continuing operations during the above financial period.

The charity has no recognised gains and losses other than those shown above.

Balance Sheet as at 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Prepayments		1,161,344		1,364,708	
Cash at bank		98,103		4,822	
Creditors: amounts falling due within one year	4	1,259,447		1,369,530	
Total net assets			-		—
The funds of the charity					
Funds and reserves					
Unrestricted funds			-		—

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees of Options for International Health, Company Registration Number 9137405 (England and Wales) and signed on their behalf by:

James Harcourt

Trustee

Approved on: 28th March 2024

Statement of Cashflows 31 December 2023

Options for International Health Statement of Cashflows For the year ended 31 December 2023

	2023	2022
	£	£
Cash Flows from Operating Activities:		
Net Income / (outgoing) resources	-	-
Change in Creditors	-110,083	523,344
Change in Debtors	203,364	-523,372
Net Cash from Operating Activities	93,281	-28
Net movement in Cash & Cash Equivalents	93,281	-28
Cash at the beginning of the period	4,822	4,850
Cash at the end of the period	98,103	4,822

Principal accounting policies 31 December 2023

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2023.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts can require the trustees to make significant judgements and estimates.

There are no items in the accounts where these judgements and estimates were significant.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the period ending 31 December 2024, the most significant area that affects the carrying value of the assets held by the charity are the level of future contract income.

Income

Income is recognised in the period in which the charity is entitled to receipt, it is probable the income will be received, and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Expenditure and the basis of apportioning costs

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT which cannot be recovered. Expenditure comprises grants for charitable work that the Charity has subcontracted to Options Consultancy Services LTD.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

1 Charitable activities

	2023 Total funds £	2022 Total funds £
Grants	1,429,376	1,734,906
	1,429,376	1,734,906

Charitable activities were made through grants to Options Consultancy Services Limited under a Management and Administrative Service Agreement.

2 Governance costs

All governance costs and auditor's remuneration were met by Options Consultancy Services Limited during the year ended 31 December 2023.

3 Taxation

Options for International Health is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

4 Creditors: amounts falling due within one year

	2023 Total funds £	2022 Total funds £
Creditors	98,103	4,822
Accruals and deferred income	1,161,344	1,364,708
	1,259,447	1,369,530

5 Financial instruments

	2023 Total funds £	2022 Total funds £
Financial assets		
. Bank and cash balances	98,103	4,822
Financial liabilities measured at undiscounted rate receivable		
. Creditors	98,103	4,822

6 Ultimate controlling party

The company's ultimate parent undertaking is MSI Reproductive Choices. It is a company limited by guarantee and is registered in England and Wales. Their registration address is 1 Conway Street, Fitzroy Square, London, W1T 6LP.

7 Related party transactions

All expenditure incurred by Options for International Health is sub granted to Options Consultancy Services LTD. The prepayment in the balance sheet represents an amount held by Options Consultancy Services LTD which is yet to be spent at the balance sheet date.

8 Key management and trustees' remuneration and expenses

As explained in the trustees' report, the trustees consider that they comprise the key management personnel of the charity. The charity had no employees during the period. None of the trustees received any remuneration in respect of their services or reimbursement of expenses during the period (2022 - none).

9 Charity information

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

The registered office of the charity is 1 Conway Street, Fitzroy Square, London, W1T 6LP

Accounts

Options for International Health

Annual Report and Accounts

31 December 2022

Company Limited by Guarantee
Registration Number
9137405 (England and Wales)

Charity Registration Number
1160066

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Trustees	Jo Elms Alison Dembo Rath – Terminated May 22 Richard Burge Claire Morris Sally Hughes Dr Faith Mwangi-Powell James Harcourt – Appointed May 22 Maya Jaffe – Appointed May 22 (Chair)
Registered office	1 Conway Street Fitzroy Square London W1T 6LP
Company registration number	9137405 (England and Wales)
Charity registration number	1160066
Accountants	Sayer Vincent Invicta House 108-114 Golden Lane London EC1Y 0TL
Bankers	Barclays Bank plc Level 28 1 Churchill Place London E14 5HP

The trustees, who are directors for the purposes of company law, present their statutory report together with the financial statements of Options for International Health ("OIH") for the year to 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out on page 16 therein and comply with the charitable company's memorandum and articles of association, applicable law and the 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 United Kingdom and Republic of Ireland (FRS 102).

The report has been prepared in accordance with Part 8 of the Charities Act 2011 and also constitutes a directors' report as required by section 418 of the Companies Act 2006.

OIH is a wholly owned subsidiary of MSI Reproductive Choices (Registered Company Number 01102208 (England and Wales)). OIH's operational management is carried out by Options Consultancy Services Limited (Registered Company Number 2695347 (England and Wales)), which is also a subsidiary of MSI Reproductive Choices. Options Consultancy Services Limited was set up in 1992 to;

(1) To carry on the business of acting as consultants and providing advice and information in relation to family planning, population growth, birth control and contraception, good health, both mental and physical, of parents, young people and children, illness, whether physical or mental or distress caused by unwanted conception, involuntary sterility or difficulties connected with the marriage relationship or sexual problems and the advice, facilities and treatment available for such persons and other health and medical issues.

(2) To conduct research into any of the above.

(3) To co-operate with and enter into arrangements with any authorities, agencies or bodies, international, national, local or otherwise and to obtain from any such authorities, agencies or bodies any rights, privileges and concessions.

(4) To carry on any other activity and do anything of any nature which may seem to the company capable of being conveniently carried on or done by the company in connection with the above, or may seem to the company calculated directly or indirectly to benefit the company.

Some of the programmes that Options managed address social issues for which there was interest in support from charitable sources. This led to the establishment of OIH as a charity for receiving donations and grants that can be channelled to enable the implementation of these programmes.

Objectives and Activities

The Charity's Objects, as set out in its Articles of Association are:

a) the prevention and relief of sickness and the preservation and promotion of mental and physical health for the public benefit worldwide, with a focus on those who are disadvantaged or in need particularly as a result of ill health or poverty, by such means as the Trustee Directors think fit including but not exclusively through:

- ◆ strengthening healthcare services, increasing access and improving the quality of healthcare provision;
- ◆ improving maternal and newborn survival by research and analysis to enable the promotion of enhanced accountability and services;
- ◆ increasing public awareness, support and attention toward ending the practice known as Female Genitalia Mutilation/Cutting;

b) the advancement of such other Charitable Purposes for the public benefit as are consistent with the Object stated above as the Trustee Directors in their absolute discretion determine.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and aims and in planning future activities. The activities undertaken and planned during the reporting period are considered to directly contribute towards furthering the charity's objects for the public benefit.

Activities during the reporting period

Evidence for Action, funded by the Bill & Melinda Gates Foundation (BMGF).

The Evidence for Action (E4A) programme, working in Kenya and Nigeria, fosters sustainable local advocacy partnerships which bring together disparate actors to share information and navigate political processes and interests to make health systems accountable to women's needs.

During 2022 there were two overlapping project phases. A final learning and impact study of the closing phase concluded that:

- E4A was hugely successful in fostering trust in coalitions of stakeholders from government, civil society, the media and health practitioners to improve maternal and newborn health (MNH) through strategic use of evidence to generate political commitments (policy and resources) and strengthen accountability mechanisms;
- E4A played an important 'brokering role' in shaping healthy accountability relationships between stakeholders; and

- during the Covid-19 pandemic, E4A adapted interventions protected budget allocations to MNH, such as continued advocacy using social media platforms – this public pressure resulting in improved budget allocation to MNH activity.

With continuous technical assistance, mentorship and capacity building, the coalitions have developed transition and plans and governance mechanisms detailing a clear pathway to sustainability and self-reliance beyond this project lifecycle. Resource mobilisation activity to support RMNCH advocacy efforts have commenced, with two coalitions so far being successful in leveraging resources.

Gender equity and social inclusion (GESI) best practice has been integrated into training and advocacy approaches, tools and resources, ensuring that gender considerations inform internal set-up and policies, as well as external activity to promote improved quality and access RMNCAH services. More than 120 coalition members have been trained on gender transformative advocacy approaches in Kenya and Nigeria to recognise harmful gender norms at the root of maternal deaths and advocate for gender responsive policies that address them. Applying the gender knowledge and tools, members of the Kaduna State-led Accountability Mechanism (SLAM) have since trained community MPDSR (c-MDPSR) committees to integrate gender in conducting social autopsies.

Consultations on the establishment of a *MamaYe Collective* also began during the reporting year.

Africa Led Movement to End FGM, funded by the UK's Foreign & Commonwealth Office (FCDO)

The African Led Movement (ALM) is based in Kenya and implements a portfolio of interventions to address female genital mutilation and cutting (FGM/C) across sub-Saharan Africa. Options leads a consortium implementing interventions at multiple levels with women, community stakeholders, civil society organisations, government and global advocacy organisations. Following budget uncertainty in 2021, ALM accelerated implementation in 2022, establishing operations and commencing community-level interventions in Ethiopia, Senegal, and Somaliland. A new programme strategy was also developed to develop and test new and innovative approaches to tackling FGM/C that both support affected women and have the potential to be sustainable and scalable.

In November 2022 OIH secured a new grant from the Foundation for a Just Society International (FJSI), leveraging the work of ALM. This grant is for \$1.5m over 3 years to provide grants to grass root organisations in Senegal in support of ending FGM. Advance funding was received in November 22 with activities commencing in 2023.

Plans for 2023

- Fundraising activities will take place for the programme to support and expand ALM. Activities are expected to feature a grants programme to enable grass roots organisations to carry out work in support of the programme objectives.

- The E4A project has completed current strategies of the BMGF grant which completed in April 2022. BMGF has awarded a new grant for two years to April 24. The geographical scope will focus on Nigeria and Kenya, with a reduced scale continuation of activities in Senegal. Preliminary design includes a 'network' approach that combines a mentoring support to current coalitions with a scale up through peer-to-peer networks of local organisations, as well as opportunities for E4A to "crowd in" new Nigerian and Kenyan CSOs to expand support beyond the existing programme.
- In 2023 activities will focus on the resilience of grassroots advocacy coalitions, and integration of gender transformative approaches, with a view of establishing an Africa-led MamaYe Collective to champion the work of local advocates.

Structure, governance and management

Constitution

OIH is a company limited by guarantee incorporated in England and Wales (registered number 9137405) and is governed by its Memorandum and Articles of Association dated 18 July 2014. It is also registered with the Charity Commission, charity registration number 1160066. In the event of the company being wound up the members would each be required, if necessary, to contribute to the assets of the company a sum not exceeding £1.

Organisation

Trustees can be appointed by ordinary resolution of the members.

All trustees were recruited through recommendations of people involved in the work that OIH was set up to address, and their appointment was through approval of the parent entity, MSI Reproductive Choices. Background checks on all trustees were carried out to ensure all met the due diligence requirements and all fulfil annual declarations covering conflicts of interest.

The trustees of the charity are given information on the roles and responsibilities of trustees of a UK charity and are regularly updated on Charity Commission best practice. During 2021, this information formed part of a comprehensive Trustee Induction pack that was shared with all trustees

Governance and management during 2022

During 2022 OIH implemented the two Gates projects administered through the *Management and Administrative Services Agreement* with Options Consultancy Services Ltd (Options) who carried out the specific activities as authorised through the *Enabling Agreement*. These were:

- ◆ **E4A/MamaYe (including the new funding phase)**, funded by the Bill and Melinda Gates Foundation which started in July 2019, Expenditure: £1,734,906

OIH Trustee meeting was held in May 2022. Trustees were updated on progress of the above grant and were satisfied with its progress. Trustees were also informed of the plans for continuing fundraising for the programme to support the Africa-led movement to end FGM.

Key management personnel

The trustees consider that they comprise the key management personnel of the charity along with support from key personnel from Options Consultancy Services Limited. The charity had no employees during the accounting period.

Trustees' responsibilities statement

The trustees (who are directors of Options for International Health for the purposes of company law) are responsible for preparing the trustees' report and 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 period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently.
- ◆ observe the methods and principles in 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 United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Each of the trustees confirms that:

- ◆ so far as the trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- ◆ the trustee has taken all the steps they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Risk management

The trustees have reviewed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the Charity and its finances. The trustees review the measures in place and establish policies, systems and procedures should they be needed to minimise or manage any potential impact on the charity should those risks materialise.

The trustees have identified 2 main areas where risks may occur:

Programme delivery

OIH is conscious of the need to ensure that it can meet its deliverable targets in its contracts with third parties. In the event that it does not meet those targets, there is a risk of future funding being withheld or withdrawn. Therefore, in order to mitigate this risk, the charity has entered into an agreement with Options Consultancy Services Limited ("Options") whereby Options will provide the charity with programmatic support thus ensuring donor compliance. The charity has also adopted a Risk Management Policy in order to ensure that any risks facing the charity (programmatic and operational) are raised, discussed and managed.

Governance and management

The trustees are mindful of the risks that the Charity Commission have issued with regard to connections with non-charities.

In order to help ensure that OIH comply with the above, laws and regulations dealing with the operation of charities the Board consists of trustees with considerable experience and expertise of working in the charitable sector.

Each call down that OIH issues to Options through the enabling agreement is subject to a detailed budget which ensures that expenditure and activities are within the agreed parameters and within the charitable purposes. The OIH board review expenditure reports at the trustee meetings.

The funding relationship that exists between OIH and Options is fully disclosed to donors to ensure complete transparency.

The trustees of OIH are aware of their responsibility when it comes to serious incident reporting through to the Charity Commission. The reporting is delegated to the Chair of Trustees.

Financial report for the period

Results for the period

The charity's total income was £1,734,906 (2021 - £1,639,909) during the year, all of which was expended on charitable activities.

Reserves policy

The trustees have continued to review the need for reserves and, due to the close relationship between the charity and Options, have agreed there are no liabilities requiring OIH to hold any unrestricted reserves. This is deemed appropriate while OIH's work continues to be subcontracted to Options. This position is reviewed on an ongoing basis.

Financial Position

The Charity currently holds of £1,369,530 of current assets with creditors of £1,369,530 due within one year. Therefore, the Charity doesn't hold any net assets. This is in line with previous years.

Approved by the trustees and signed on their behalf by:

James Harcourt

Trustee

Approved by the trustees on: 29 March 2023

Independent auditor's report to the members of Options for International Health

Opinion

We have audited the financial statements of Options for International Health (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Options for International Health's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the

financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

31 March 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Statement of financial activities 31 December 2022

		Restricted and total funds	
		2022	2021
	Notes	£	£
Income and expenditure			
Income from:			
Donations		1,734,906	1,639,909
Total income		1,734,906	1,639,909
Expenditure on:			
Charitable activities	1	1,734,906	1,639,909
Total expenditure		1,734,906	1,639,909
Net income and movement in funds			
Fund balances brought forward at 1 January 2022		—	—
Fund balances carried forward at 31 December 2022		-	—

All of the charity's activities derived from continuing operations during the above financial period.

The charity has no recognised gains and losses other than those shown above.

Balance Sheet as at 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Prepayments		1,364,708		841,336	
Cash at bank		<u>4,822</u>		<u>4,850</u>	
Creditors: amounts falling due within one year	4	<u>1,369,530</u>		<u>846,186</u>	
Total net assets			<u>-</u>		<u>—</u>
The funds of the charity					
Funds and reserves					
Unrestricted funds			<u>-</u>		<u>—</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees of Options for International Health, Company Registration Number 9137405 (England and Wales) and signed on their behalf by:

James Harcourt

Trustee

Approved on: 29 March 2023

Statement of Cashflows 31 December 2022

Options for International Health Statement of Cashflows For the year ended 31 December 2022

	2022 £	2021 £
Cash Flows from Operating Activities:		
Net Income / (outgoing) resources	-	-
Change in Creditors	523,344	-711,917
Change in Debtors	-523,372	711,901
Net Cash from Operating Activities	-28	-16
Net decrease in Cash & Cash Equivalents	-28	-16
Cash at the beginning of the period	4,850	4,866
Cash at the end of the period	4,822	4,850

Principal accounting policies 31 December 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2022.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts can require the trustees to make significant judgements and estimates.

There are no items in the accounts where these judgements and estimates were significant.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The impact of Coronavirus has been taken into account when making this judgement. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the period ending 31 December 2022, the most significant area that affects the carrying value of the assets held by the charity are the level of future contract income.

Income

Income is recognised in the period in which the charity is entitled to receipt, it is probable the income will be received, and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Expenditure and the basis of apportioning costs

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT which cannot be recovered. Expenditure comprises grants for charitable work that the Charity has subcontracted to Options Consultancy Services LTD.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

1 Charitable activities

	2022 Total funds £	2021 Total funds £
Grants	1,734,906	1,639,909
	1,734,906	1,639,909

Charitable activities were made through grants to Options Consultancy Services Limited under a Management and Administrative Service Agreement.

2 Governance costs

All governance costs and auditor's remuneration were met by Options Consultancy Services Limited during the year ended 31 December 2022.

3 Taxation

Options for International Health is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

4 Creditors: amounts falling due within one year

	2022 Total funds £	2021 Total funds £
Creditors	4,822	4,850
Accruals and deferred income	1,364,708	841,336
	1,369,530	846,186

5 Financial instruments

	2022 Total funds £	2021 Total funds £
Financial assets		
. Bank and cash balances	4,822	4,850
Financial liabilities measured at undiscounted rate receivable		
. Creditors	4,822	4,850

6 Ultimate controlling party

The company's ultimate parent undertaking is MSI Reproductive Choices. It is a company limited by guarantee and is registered in England and Wales. Their registration address is 1 Conway Street, Fitzroy Square, London, W1T 6LP.

7 Related party transactions

All expenditure incurred by Options for International Health is subcontracted to Options Consultancy Services LTD. The prepayment in the balance sheet represents an amount held by Options Consultancy Services LTD which is yet to be spent at the balance sheet date.

8 Key management and trustees' remuneration and expenses

As explained in the trustees' report, the trustees consider that they comprise the key management personnel of the charity. The charity had no employees during the period. None of the trustees received any remuneration in respect of their services or reimbursement of expenses during the period (2021 - none).

9 Charity information

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

The registered office of the charity is 1 Conway Street, Fitzroy Square, London, W1T 6LP

Accounts

Options for International Health

Annual Report and Accounts

31 December 2021

Company Limited by Guarantee
Registration Number: 9137405

Charity Registration Number: 1160066

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Legal and administrative information 31 December 2021

Trustees	Jo Elms (Chair) Alison Dembo Rath Richard Burge Claire Morris Sally Hughes Dr Faith Mwangi-Powell
Registered office	To 22 nd December 2021 2 nd Floor, St Magnus House 3 Lower Thames Street London EC3R 6HD From 23 rd December 2021 1 Conway Street Fitzroy Square London W1T 6LP
Company registration number	9137405 (England and Wales)
Charity registration number	1160066
Accountants	Sayer Vincent Invicta House 108-114 Golden Lane London EC1Y 0TL
Bankers	Barclays Bank plc Level 28 1 Churchill Place London E14 5HP

Legal and administrative information 31 December 2021

Solicitors	A J Lutley Springfield Rookery Hill Ashtead Park Ashtead Surrey KT21 1HY
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Trustees' report for the year ended 31 December 2021

The trustees, who are directors for the purposes of company law, present their statutory report together with the financial statements of Options for International Health ("OIH") for the year to 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out on page 17 therein and comply with the charitable company's memorandum and articles of association, applicable law and the 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 United Kingdom and Republic of Ireland (FRS 102).

The report has been prepared in accordance with Part 8 of the Charities Act 2011 and also constitutes a directors' report as required by section 418 of the Companies Act 2006.

OIH is a wholly owned subsidiary of MSI Reproductive Choices (Registered Company Number 01102208 (England and Wales)). OIH's operational management is carried out by Options Consultancy Services Limited (Registered Company Number 2695347 (England and Wales)), which is also a subsidiary of MSI Reproductive Choices. Options Consultancy Services Limited was set up in 1992 to;

(1) To carry on the business of acting as consultants and providing advice and information in relation to family planning, population growth, birth control and contraception, good health, both mental and physical, of parents, young people and children, illness, whether physical or mental or distress caused by unwanted conception, involuntary sterility or difficulties connected with the marriage relationship or sexual problems and the advice, facilities and treatment available for such persons and other health and medical issues.

(2) To conduct research into any of the above.

(3) To co-operate with and enter into arrangements with any authorities, agencies or bodies, international, national, local or otherwise and to obtain from any such authorities, agencies or bodies any rights, privileges and concessions.

(4) To carry on any other activity and do anything of any nature which may seem to the company capable of being conveniently carried on or done by the company in connection with the above, or may seem to the company calculated directly or indirectly to benefit the company.

Some of the programmes that Options managed address social issues for which there was interest in support from charitable sources. This led to the establishment of OIH as a charity for receiving donations and grants that can be channelled to enable the implementation of these programmes.

Trustees' report for the year ended 31 December 2021

Objectives and Activities

The Charity's Objects, as set out in its Articles of Association are:

a) the prevention and relief of sickness and the preservation and promotion of mental and physical health for the public benefit worldwide, with a focus on those who are disadvantaged or in need particularly as a result of ill health or poverty, by such means as the Trustee Directors think fit including but not exclusively through:

- ◆ strengthening healthcare services, increasing access and improving the quality of healthcare provision;
- ◆ improving maternal and newborn survival by research and analysis to enable the promotion of enhanced accountability and services;
- ◆ increasing public awareness, support and attention toward ending the practice known as Female Genitalia Mutilation/Cutting;

b) the advancement of such other Charitable Purposes for the public benefit as are consistent with the Object stated above as the Trustee Directors in their absolute discretion determine.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and aims and in planning future activities. The activities undertaken and planned during the reporting period are considered to directly contribute towards furthering the charity's objects for the public benefit.

Activities during the reporting period

a. Evidence for Action, funded by the Bill and Melinda Gates Foundation

The Evidence for Action (E4A) project works in Africa bringing together government, civil society and health practitioners in coalitions that use existing information and resources to:

- Identify the reasons why women and babies are dying of preventable causes
- Agree on how available resources can be used most effectively to address these reasons
- Advocate for the changes needed

2021 has been the final full year of the current phase of support from the BMGF (July 2019 - April 2022) in which the aims for the \$6M grant are to achieve sustainable, institutionalized approaches in Kenya and Nigeria by empowering advocacy through coalitions to influence political decision making and achieve results at scale to promote maternal and newborn health.

During the year a learning and impact study was carried out to assess E4A's progress towards its outcomes and the extent to which the project is achieving sustainable impact. Findings included:

Trustees' report for the year ended 31 December 2021

- the participatory political economy analyses workshops with coalition members had allowed for a 'bottom-up' approach in identifying salient issues and priority areas to focus on within their counties and states
- E4A's coaching support to coalition members to adapt and identify key issue areas is an important step in decolonising current approaches in health and development, where priorities and targets tend to be largely donor driven.
- E4A's approach for *maternal, perinatal death surveillance and response* led to action in response to the specific issues faced at each health facility and locality.
- In Lagos and Nairobi, coalition members were able to identify discrepancies between budget allocation and release for maternal health commodities and infrastructure, from which the project was able to put sufficient pressure on the government to release funding for commodities in Lagos, and sufficient funding for the development of a maternal wing arm in a public hospital in Nairobi.

b. Africa Led Movement to End FGM

2021 saw the start of this new phase of End FGM work, given the working title of the 'ALM' programme during this inception period. However, OIH's involvement in this new programme was put on hold over most of 2021. This was due to major disruption to the UK Government (FCDO) contract that was issued to Options Consultancy Services, caused by substantial cuts in the UK's aid budget. These required a much-reduced scope of work over this period implemented by a considerably smaller team than what had been envisaged. However, preparations were made for resource leveraging, including establishing contacts with donors that are expected to be keen to support the new programme once it is up and running. Towards the end of 2021, a new brand was approved which included a resumption of the former name for this programme of The Girl Generation – this will be used for the fundraising activities that have been planned.

Plans for 2022

- Fundraising activities will take place for the programme to support newly rebranded programme to end FGM - The Girl Generation. Activities are expected to feature a grants programme to enable grass roots organisations to carry out work in support of the programme objectives.
- The E4A project will complete current strategies of the current BMGF grant which is due to run until April 2022. BMGF has confirmed there will be a new investment for up to two years beyond the end of the current grant. The geographical scope will focus on Nigeria and Kenya, with a reduced scale continuation of activities in Senegal. Preliminary design includes a 'network' approach that combines a mentoring support to current coalitions with a scale up through peer-to-peer networks of local organisations, as well as opportunities for E4A to "crowd in" new Nigerian and Kenyan CSOs to expand support beyond the existing programme.

Structure, governance and management

Constitution

OIH is a company limited by guarantee incorporated in England and Wales (registered number 9137405) and is governed by its Memorandum and Articles of Association dated 18 July 2014. It is also registered with the Charity Commission, charity registration number 1160066. In the event of the company being wound up the members would each be required, if necessary, to contribute to the assets of the company a sum not exceeding £1.

Trustees' report for the year ended 31 December 2021

Organisation

Trustees can be appointed by ordinary resolution of the members.

The trustees, who served throughout the financial period were as follows:

Jo Elms (Chair)
Alison Dembo Rath
Richard Burge
Claire Morris
Sally Hughes
Dr Faith Mwangi-Powell

During 2021, Jo Elms and Alison Dembo Rath have been employed by Options Consultancy Services Ltd, for whom Jo Elms is the Managing Director. Jo Elms has resigned from his position as Managing Director and as an employee of Options Consultancy Services Ltd as from 31 December 2021, but will continue as a trustee for OIH.

All trustees were recruited through recommendations of people involved in the work that OIH was set up to address, and their appointment was through approval of the parent entity, MSI Reproductive Choices. Background checks on all trustees were carried out to ensure all met the due diligence requirements and all fulfil annual declarations covering conflicts of interest.

The trustees of the charity are given information on the roles and responsibilities of trustees of a UK charity and are regularly updated on Charity Commission best practice. During 2021, this information formed part of a comprehensive Trustee Induction pack that was shared with all trustees.

Governance and management during 2021

During 2021 OIH implemented one project administered through the *Management and Administrative Services Agreement* with Options Consultancy Services Ltd (Options) who carried out the specific activities as authorised through the *Enabling Agreement*. These were:

- ◆ **E4A/MamaYe**, funded by the Bill and Melinda Gates Foundation which started in July 2019, Expenditure: £1,639,909

OIH Trustee meeting was held in March 2021. Trustees were updated on progress of the above grant and were satisfied with its progress. Trustees were also informed of the plans for continuing fundraising for the programme to support the Africa-led movement to end FGM. Subsequent to the meeting, trustees were informed of some delays in the fundraising activities, but also of the approval of the equivalency determination assessment in the USA which enables the continuation of the grant funding from the Gates Foundation. This has led to the go-ahead being given by the Gates Foundation for developing a proposal for a new phase of funding which is expected to be granted to OIH in 2022.

Trustees' report for the year ended 31 December 2021

Key management personnel

The trustees consider that they comprise the key management personnel of the charity along with support from key personnel from Options Consultancy Services Limited. The charity had no employees during the accounting period.

Trustees' responsibilities statement

The trustees (who are directors of Options for International Health for the purposes of company law) are responsible for preparing the trustees' report and 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 period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently.
- ◆ observe the methods and principles in 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 United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Each of the trustees confirms that:

- ◆ so far as the trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- ◆ the trustee has taken all the steps they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Trustees' report for the year ended 31 December 2021

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Risk management

The trustees have reviewed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the Charity and its finances. The trustees review the measures in place and establish policies, systems and procedures should they be needed to minimise or manage any potential impact on the charity should those risks materialise.

The trustees have identified 2 main areas where risks may occur:

Programme delivery

OIH is conscious of the need to ensure that it can meet its deliverable targets in its contracts with third parties. In the event that it does not meet those targets, there is a risk of future funding being withheld or withdrawn. Therefore, in order to mitigate this risk, the charity has entered into an agreement with Options Consultancy Services Limited ("Options") whereby Options will provide the charity with programmatic support thus ensuring donor compliance. The charity has also adopted a Risk Management Policy in order to ensure that any risks facing the charity (programmatic and operational) are raised, discussed and managed.

Governance and management

The trustees are mindful of the risks that the Charity Commission have issued with regard to connections with non-charities.

In order to help ensure that OIH comply with the above, laws and regulations dealing with the operation of charities the Board consists of trustees with considerable experience and expertise of working in the charitable sector.

Each call down that OIH issues to Options through the enabling agreement is subject to a detailed budget which ensures that expenditure and activities are within the agreed parameters and within the charitable purposes. The OIH board review expenditure reports at the trustee meetings.

The funding relationship that exists between OIH and Options is fully disclosed to donors to ensure complete transparency.

The trustees of OIH are aware of their responsibility when it comes to serious incident reporting through to the Charity Commission. The reporting is delegated to the Chair of Trustees.

Coronavirus

With the continuing COVID-19 pandemic, OIH has had to ensure that its modes of operating can adapt to be able to safely deliver the work that is funded from its donors. As OIH relies on Options to deliver its programmes through the enabling agreement, the COVID-19 adaptations are provided through the actions that Options is undertaking to mitigate the risks.

Trustees' report for the year ended 31 December 2021

This includes maintenance of strong liquidity through Options' treasury management processes and agile working practices to enable business-continuity while all staff are located remotely. Active dialogue continues to take place with donors and partners to agree on alternative arrangements where necessary.

Financial report for the period

Results for the period

The charity's total income was £1,639,909 (2020 - £1,347,838) during the year, all of which was expended on charitable activities.

Reserves policy

The trustees have continued to review the need for reserves and, due to the close relationship between the charity and Options, have agreed there are no liabilities requiring OIH to hold any unrestricted reserves. This is deemed appropriate while OIH's work continues to be subcontracted to Options. This position is reviewed on an ongoing basis.

Financial Position.

The Charity currently holds of £846,168 of current assets with creditors of £846,168 due within one year. Therefore, the Charity doesn't hold any net assets. This is in line with previous years.

Approved by the trustees and signed on their behalf by: Jo Elms



Trustee

Approved by the trustees on: 22/04/2022

Independent auditor's report to the members of Options for International Health

Opinion

We have audited the financial statements of Options for International Health (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Options for International Health's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent

Independent auditor's report to the members of Options for International Health

otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the

Independent auditor's report to the members of Options for International Health

trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

Independent auditor's report to the members of Options for International Health

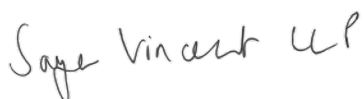
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Orchard (Senior statutory auditor)

6 May 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Statement of financial activities for the year ended 31 December 2021

		Restricted and total funds	
		2021	2020
		£	£
Income and expenditure	Notes		
Income from:			
Donations		1,639,909	1,347,838
Total income		1,639,909	1,347,838
Expenditure on:			
Charitable activities	1	1,639,909	1,347,838
Total expenditure		1,639,909	1,347,838
Net income and movement in funds			
Fund balances brought forward at 1 January 2021		—	—
Fund balances carried forward at 31 December 2021		-	—

All of the charity's activities derived from continuing operations during the above financial period.

The charity has no recognised gains and losses other than those shown above.

Balance Sheet as at 31 December 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Current assets					
Prepayments		841,336		1,553,237	
Cash at bank		<u>4,850</u>		<u>4,866</u>	
Creditors: amounts falling due within one year	4	<u>846,186</u>		<u>1,558,103</u>	
Total net assets			<u>-</u>		<u>—</u>
The funds of the charity					
Funds and reserves					
Unrestricted funds			<u>-</u>		<u>—</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees of Options for International Health, Company Registration Number 9137405 (England and Wales) and signed on their behalf by:



Jo Elms
Trustee
Approved on: 22/04/2022

Statement of Cashflows for the year ended 31 December 2021

Options for International Health Statement of Cashflows For the year ended 31 December 2021

	2021 £	2020 £
Cash Flows from Operating Activities:		
Net Income / (outgoing) resources	<u>-16</u>	<u>-26</u>
Change in Creditors	-711,917	320,608
Change in Debtors	<u>711,901</u>	<u>-320,634</u>
Net Cash from Operating Activities	-16	-26
Net decrease in Cash & Cash Equivalents	-16	-26
Cash at the beginning of the period	<u>4,866</u>	<u>4,891</u>
Cash at the end of the period	4,850	4,866

Principal accounting policies for the year ended 31 December 2021

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2021.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts can require the trustees to make significant judgements and estimates.

There are no items in the accounts where these judgements and estimates were significant.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The impact of Coronavirus has been taken into account when making this judgement. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the period ending 31 December 2021, the most significant area that affects the carrying value of the assets held by the charity are the level of future contract income.

Principal accounting policies for the year ended 31 December 2021

Income

Income is recognised in the period in which the charity is entitled to receipt, it is probable the income will be received, and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Expenditure and the basis of apportioning costs

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT which cannot be recovered. Expenditure comprises grants for charitable work that the Charity has subcontracted to Options Consultancy Services LTD.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Notes to the financial statements for the year ended 31 December 2021

1 Charitable activities

	2021 Total funds £	2020 Total funds £
Grants	1,639,909	1,347,838
	1,639,909	1,347,838

Charitable activities were made through grants to Options Consultancy Services Limited under a Management and Administrative Service Agreement.

2 Governance costs

All governance costs and auditor's remuneration were met by Options Consultancy Services Limited during the year ended 31 December 2021.

3 Taxation

Options for International Health is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

4 Creditors: amounts falling due within one year

	2021 Total funds £	2020 Total funds £
Creditors	4,850	4,866
Accruals and deferred income	841,336	1,553,237
	846,186	1,558,103

5 Financial instruments

	2021 Total funds £	2020 Total funds £
Financial assets		
. Bank and cash balances	4,850	4,866
Financial liabilities measured at undiscounted rate receivable		
. Creditors	4,850	4,866

6 Ultimate controlling party

The company's ultimate parent undertaking is MSI Reproductive Choices. It is a company limited by guarantee and is registered in England and Wales. Their registration address is 1 Conway Street, Fitzroy Square, London, W1T 6LP.

Notes to the financial statements for the year ended 31 December 2021

7 Related party transactions

All expenditure incurred by Options for International Health is subcontracted to Options Consultancy Services LTD. The prepayment in the balance sheet represents an amount held by Options Consultancy Services LTD which is yet to be spent at the balance sheet date.

8 Key management and trustees' remuneration and expenses

As explained in the trustees' report, the trustees consider that they comprise the key management personnel of the charity. The charity had no employees during the period. None of the trustees received any remuneration in respect of their services or reimbursement of expenses during the period (2020 - none).

9 Charity information

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

The registered office of the charity is 1 Conway Street, Fitzroy Square, London, W1T 6LP

Accounts

Options for International Health

Annual Report and Accounts

31 December 2020

Company Limited by Guarantee
Registration Number
9137405 (England and Wales)

Charity Registration Number
1160066

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Trustees	Jo Elms (Chair) Alison Dembo Rath Richard Burge Claire Morris Sally Hughes Dr Faith Mwangi-Powell – appointed 2 nd Oct 2020
Registered office	2 nd Floor, St Magnus House 3 Lower Thames Street London EC3R 6HD
Company registration number	9137405 (England and Wales)
Charity registration number	1160066
Accountants	Sayer Vincent Invicta House 108-114 Golden Lane London EC1Y 0TL
Bankers	Barclays Bank plc Level 28 1 Churchill Place London E14 5HP
Solicitors	A J Lutley Springfield Rookery Hill Ashtead Park Ashtead Surrey KT21 1HY

The trustees, who are directors for the purposes of company law, present their statutory report together with the financial statements of Options for International Health ("OIH") for the year to 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out on page 17 therein and comply with the charitable company's memorandum and articles of association, applicable law and the 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 United Kingdom and Republic of Ireland (FRS 102).

The report has been prepared in accordance with Part 8 of the Charities Act 2011 and also constitutes a directors' report as required by section 418 of the Companies Act 2006.

OIH is a wholly owned subsidiary of MSI Reproductive Choices (Registered Company Number 01102208 (England and Wales)). OIH's operational management is carried out by Options Consultancy Services Limited (Registered Company Number 2695347 (England and Wales)), which is also a subsidiary of MSI Reproductive Choices. Options Consultancy Services Limited was set up in 1992 to;

(1) To carry on the business of acting as consultants and providing advice and information in relation to family planning, population growth, birth control and contraception, good health, both mental and physical, of parents, young people and children, illness, whether physical or mental or distress caused by unwanted conception, involuntary sterility or difficulties connected with the marriage relationship or sexual problems and the advice, facilities and treatment available for such persons and other health and medical issues.

(2) To conduct research into any of the above.

(3) To co-operate with and enter into arrangements with any authorities agencies or bodies, international, national, local or otherwise and to obtain from any such authorities, agencies or bodies any rights, privileges and concessions.

(4) To carry on any other activity and do anything of any nature which may seem to the company capable of being conveniently carried on or done by the company in connection with the above, or may seem to the company calculated directly or indirectly to benefit the company.

Some of the programmes that Options managed address social issues for which there was interest in support from charitable sources. This led to the establishment of OIH as a charity for receiving donations and grants that can be channelled to enable the implementation of these programmes.

Objectives and Activities

The Charity's Objectives, as set out in its Articles of Association are:

a) the prevention and relief of sickness and the preservation and promotion of mental and physical health for the public benefit worldwide, with a focus on those who are disadvantaged or in need particularly as a result of ill health or poverty, by such means as the Trustee Directors think fit including but not exclusively through:

- ◆ strengthening healthcare services, increasing access and improving the quality of healthcare provision;
- ◆ improving maternal and newborn survival by research and analysis to enable the promotion of enhanced accountability and services;
- ◆ increasing public awareness, support and attention toward ending the practice known as Female Genitalia Mutilation/Cutting;

b) the advancement of such other Charitable Purposes for the public benefit as are consistent with the Objectives stated above as the Trustee Directors in their absolute discretion determine.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and aims and in planning future activities. The activities undertaken and planned during the reporting period are considered to directly contribute towards furthering the charity's objectives for the public benefit.

Activities during the reporting period

a. Evidence for Action, funded by the Bill and Melinda Gates Foundation (BMGF)

The Evidence for Action (E4A) project works in Africa bringing together government, civil society and health practitioners in coalitions that use existing information and resources to:

- Identify the reasons why women and babies are dying of preventable causes
- Agree on how available resources can be used most effectively to address these reasons
- Advocate for the changes needed

Throughout the year, E4A continued to implement the \$6M reinvestment from the BMGF (July 2019 - April 2022) which aims to further the gains the programme has made in Kenya and Nigeria. E4A's strategies aimed at being sustainable by ensuring that the project's approaches are institutionalized. The project empowered coalitions by strengthening the connection between civil society, health professionals and public officials to work as advocacy coalitions. There was sharing of best practices, tools and learning through the production of global public goods.

The programme also expanded technical assistance to civil society in Francophone Africa to increase access and strengthen accountability of the Global Financing Facility (GFF) processes in Senegal.

In response to COVID-19, the E4A teams undertook a rapid assessment of the impact on Maternal, Newborn Health services, decision-making and accountability. They developed a COVID-19 strategy paper and provided support, training and guidance documents to adapt and respond to their changing context while keeping themselves and partners safe.

Plans for 2021

- OIH will reactivate connections with previous donors for projects aimed at ending FGM and aims to secure new donations from funders such as the Wallace Global Fund. Proposals will aim to support work that is being planned for supporting the Africa-Led Movement for ending FGM.
- The E4A project will continue to implement the current strategies of the current BMGF Reinvestment which will support:
 - advocacy through coalitions to influence political decision making and achieve results at scale to promote maternal and newborn health
 - coalitions to successfully enhance domestic investment in quality services for women and children
 - partners worldwide to use E4A's tools for enhancing the impact of the programme.
- Proposals will also be developed to seek BMGF funding for new strategies for supporting communities to respond to COVID-19.

Structure, governance and management

Constitution

OIH is a company limited by guarantee incorporated in England and Wales (registered number 9137405) and is governed by its Memorandum and Articles of Association dated 18 July 2014. It is also registered with the Charity Commission, charity registration number 1160066. In the event of the company being wound up the members would each be required, if necessary, to contribute to the assets of the company a sum not exceeding £1.

Organisation

Trustees can be appointed by ordinary resolution of the members.

The trustees, who served throughout the financial period were as follows:

Jo Elms (Chair)

Alison Dembo Rath

Richard Burge

Claire Morris

Sally Hughes

Dr Faith Mwangi-Powell

Jo Elms and Alison Dembo Rath are employed by Options Consultancy Services Ltd, for whom Jo Elms is the Managing Director. All trustees were recruited through recommendations of people involved in the work that OIH was set up to address, and their appointment was through approval of the parent entity, MSI Reproductive Choices. Background checks on all trustees were carried out to ensure all met the due diligence requirements and all fulfil annual declarations covering conflicts of interest.

The trustees of the charity are given information on the roles and responsibilities of trustees of a UK charity and are regularly updated on Charity Commission best practice.

Governance and management during 2020

During 2020 OIH implemented one project administered through the *Management and Administrative Services Agreement* with Options Consultancy Services Ltd (Options) who carried out the specific activities as authorised through the *Enabling Agreement*. These were:

- ◆ **E4A/MamaYe**, funded by the Bill and Melinda Gates Foundation which started in July 2019, Expenditure : £1,347,838

OIH Trustee meeting was held in October 2020. Trustees confirmed their approval for the above grant and were kept informed of progress.

Key management personnel

The trustees consider that they comprise the key management personnel of the charity along with support from key personnel from Options Consultancy Services Limited. The charity had no employees during the accounting period.

Trustees' responsibilities statement

The trustees (who are directors of Options for International Health for the purposes of company law) are responsible for preparing the trustees' report and 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 period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;

- ♦ observe the methods and principles in 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 United Kingdom and Republic of Ireland (FRS 102);
- ♦ make judgements and estimates that are reasonable and prudent;
- ♦ state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Each of the trustees confirms that:

- ♦ so far as the trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- ♦ the trustee has taken all the steps they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Risk management

The trustees have reviewed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the Charity and its finances. The trustees review the measures in place and establish policies, systems and procedures should they be needed to minimise or manage any potential impact on the charity should those risks materialise.

The trustees have identified 2 main areas where risks may occur:

Programme delivery

OIH is conscious of the need to ensure that it can meet its deliverable targets in its contracts with third parties. In the event that it does not meet those targets, there is a risk of future funding being withheld or withdrawn. Therefore, in order to mitigate this risk, the charity has entered into an agreement with Options Consultancy Services Limited ("Options") whereby Options will provide the charity with programmatic support thus ensuring donor compliance.

The charity has also adopted a Risk Management Policy in order to ensure that any risks facing the charity (programmatic and operational) are raised, discussed and managed.

Governance and management

The trustees are mindful of the risks that the Charity Commission have issued with regard to connections with non-charities.

In order to help ensure that OIH comply with the above, laws and regulations dealing with the operation of charities the Board consists of trustees with considerable experience and expertise of working in the charitable sector.

Each call down that OIH issues to Options through the enabling agreement is subject to a detailed budget which ensures that expenditure and activities are within the agreed parameters and within the charitable purposes. The OIH board review the charity's financial report at the trustee meetings.

The funding relationship that exists between OIH and Options is fully disclosed to donors to ensure complete transparency.

The trustees of OIH are aware of their responsibility when it comes to serious incident reporting through to the Charity Commission. The reporting is delegated to the Chair of Trustees.

Coronavirus

As OIH relies on Options to deliver its programmes through the enabling agreement, it is important for OIH to consider the effects that Coronavirus will have on its operation. There is a summary below describing the actions that Options is undertaking to mitigate the risks.

The devastating impact of the COVID-19 pandemic has continued to impact on how Options carries out its business. The company has maintained strong liquidity through its treasury management processes and has mobilised alternative operational approaches to enable business-continuity even while all staff are working from their homes and other remote locations. Business continuity plans have ensured each contract fulfils its objectives, with active dialogue with all clients to agree on alternative arrangements where necessary. As COVID-19 has impacted on developing countries' health systems and populations, Options has been able to provide support to health ministries through existing programmes and through newly commissioned work. This has contributed to the reputation of the business for being able to contribute towards the strategies for addressing the immediate and medium-term effects of the pandemic.

Trustees' report 31 December 2020

Financial report for the period

Results for the period

The charity's total income was £1,347,838 (2019 - £1,895,416) during the year, all of which was expended on charitable activities.

Reserves policy

The trustees have continued to review the need for reserves and, due to the close relationship between the charity and Options, have agreed there are no liabilities requiring OIH to hold any unrestricted reserves. This is deemed appropriate while OIH's work continues to be subcontracted to Options. This position is reviewed on an ongoing basis.

Financial Position.

The Charity currently holds of £1,558,103 of current assets with creditors of £1,558,103 due within one year. Therefore, the Charity doesn't hold any net assets. This is in line with previous years.

Approved by the trustees and signed on their behalf by:

Trustee

Approved by the trustees on:


30 March 2021

Independent auditor's report to the members of Options for International Health

Opinion

We have audited the financial statements of Options for International Health (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ Give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- ◆ Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- ◆ Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Options for International Health's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

- ◆ In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:
 - ◆ Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
 - ◆ The financial statements are not in agreement with the accounting records and returns; or
 - ◆ Certain disclosures of trustees' remuneration specified by law are not made; or
 - ◆ We have not received all the information and explanations we require for our audit; or

- ◆ The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- ◆ We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

Independent auditor's report 31 December 2020

- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- ◆ We inspected the minutes of meetings of those charged with governance.
- ◆ We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- ◆ We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- ◆ We reviewed any reports made to regulators.
- ◆ We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- ◆ We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- ◆ In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in dark ink, appearing to read 'Sayer Vincent LLP', is positioned above the printed name of the auditor.

Jonathan Orchard (Senior statutory auditor)
12 April 2021
for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Statement of financial activities 31 December 2020

		Restricted and total funds	
		2020	2019
		£	£
Income and expenditure	Notes		
Income from:			
Donations		1,347,838	1,895,416
Total income		1,347,838	1,895,416
Expenditure on:			
Charitable activities	1	1,347,838	1,895,416
Total expenditure		1,347,838	1,895,416
Net income and movement in funds			
Fund balances brought forward at 1 January 2020		—	—
Fund balances carried forward at 31 December 2020		-	—

All of the charity's activities derived from continuing operations during the above financial period.

The charity has no recognised gains and losses other than those shown above.

Balance Sheet as at 31 December 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Current assets					
Prepayments		1,553,237		1,232,604	
Cash at bank		<u>4,866</u>		<u>4,891</u>	
Creditors: amounts falling due within one year	4	<u>1,558,103</u>		<u>1,237,495</u>	
Total net assets			<u>-</u>		<u>-</u>
The funds of the charity					
Funds and reserves					
Unrestricted funds			<u>-</u>		<u>-</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees of Options for International Health, Company Registration Number 9137405 (England and Wales) and signed on their behalf by:

Trustee

Approved on:

 30 March 2021

Statement of Cashflows 31 December 2020

	2020	2019
	£	£
Cash Flows from Operating Activities:		
Net Income / (outgoing) resources	<u>-26</u>	<u>-75,536</u>
Change in Creditors	320,608	59,643
Change in Debtors	<u>-320,634</u>	<u>-135,179</u>
Net Cash from Operating Activities	-26	-75,536
Net decrease in Cash & Cash Equivalents	-26	-75,536
Cash at the beginning of the period	<u>4,891</u>	<u>80,427</u>
Cash at the end of the period	4,866	4,891

Principal accounting policies 31 December 2020

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2020.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts can require the trustees to make significant judgements and estimates.

There are no items in the accounts where these judgements and estimates were significant.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The impact of Coronavirus has been taken into account when making this judgement. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the period ending 31 December 2021, the most significant area that affects the carrying value of the assets held by the charity are the level of future contract income.

Income

Income is recognised in the period in which the charity is entitled to receipt, it is probable the income will be received, and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Expenditure and the basis of apportioning costs

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT which cannot be recovered. Expenditure comprises grants for charitable work that the Charity has subcontracted to Options Consultancy Services LTD.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

1 Charitable activities

	2020 Total funds £	2019 Total funds £
Grants	1,347,838	1,895,416
	1,347,838	1,895,416

Charitable activities were made through grants to Options Consultancy Services Limited under a Management and Administrative Service Agreement.

2 Governance costs

All governance costs and auditor's remuneration were met by Options Consultancy Services Limited during the year ended 31 December 2020.

3 Taxation

Options for International Health is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

4 Creditors: amounts falling due within one year

	2020 Total funds £	2019 Total funds £
Creditors	4,866	4,891
Accruals and deferred income	1,553,237	1,232,604
	1,558,103	1,237,495

5 Financial instruments

	2020 Total funds £	2019 Total funds £
Financial assets		
. Bank and cash balances	4,866	4,891
Financial liabilities measured at undiscounted rate receivable		
. Creditors	4,866	4,891

6 Ultimate controlling party

The company's ultimate parent undertaking is MSI Reproductive Choices. It is a company limited by guarantee and is registered in England and Wales. Their registration address is 1 Conway Street, Fitzroy Square, London, W1T 6LP.

7 Related party transactions

All expenditure incurred by Options for International Health is subcontracted to Options Consultancy Services LTD. The prepayment in the balance sheet represents an amount held by Options Consultancy Services LTD which is yet to be spent at the balance sheet date.

8 Key management and trustees' remuneration and expenses

As explained in the trustees' report, the trustees consider that they comprise the key management personnel of the charity. The charity had no employees during the period. None of the trustees received any remuneration in respect of their services or reimbursement of expenses during the period (2019 - none).

9 Charity information

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

The registered office of the charity is 2nd Floor, St Magnus House, 3 Lower Thames Street, London, EC3R 6HD.