

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

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- ◆ 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

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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.

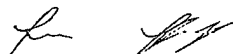
The charity has no recognised gains and losses other than those shown above.

Balance Sheet as at 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Prepayments		714,312		1,161,344	
Cash at bank		4,711		98,103	
Creditors: amounts falling due within one year					
	4	719,023		1,259,447	
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:



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