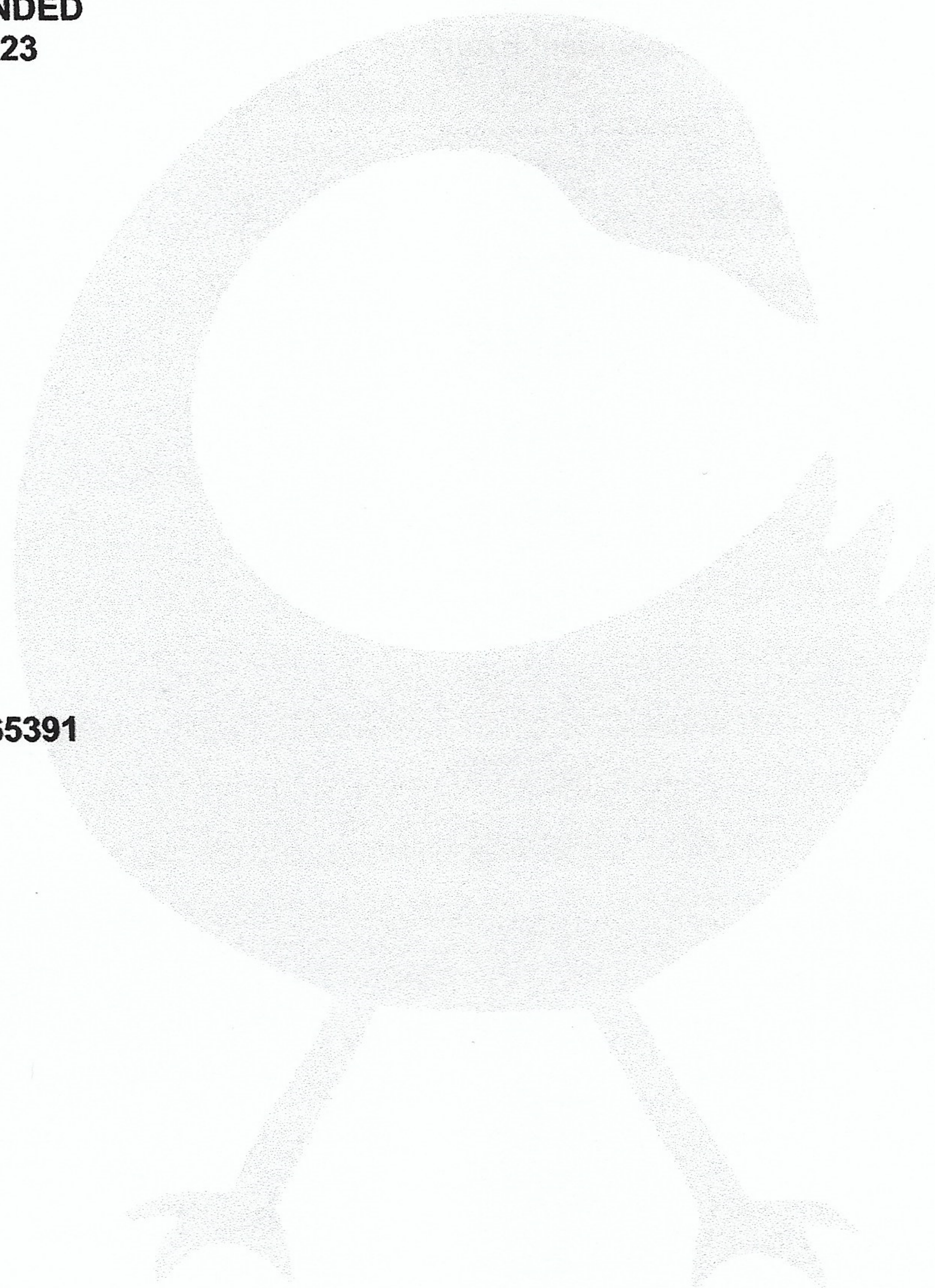


**AFRICAN HEALTH FOUNDATION**

**FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
31ST DECEMBER 2023**

**Charity number: 1165391**

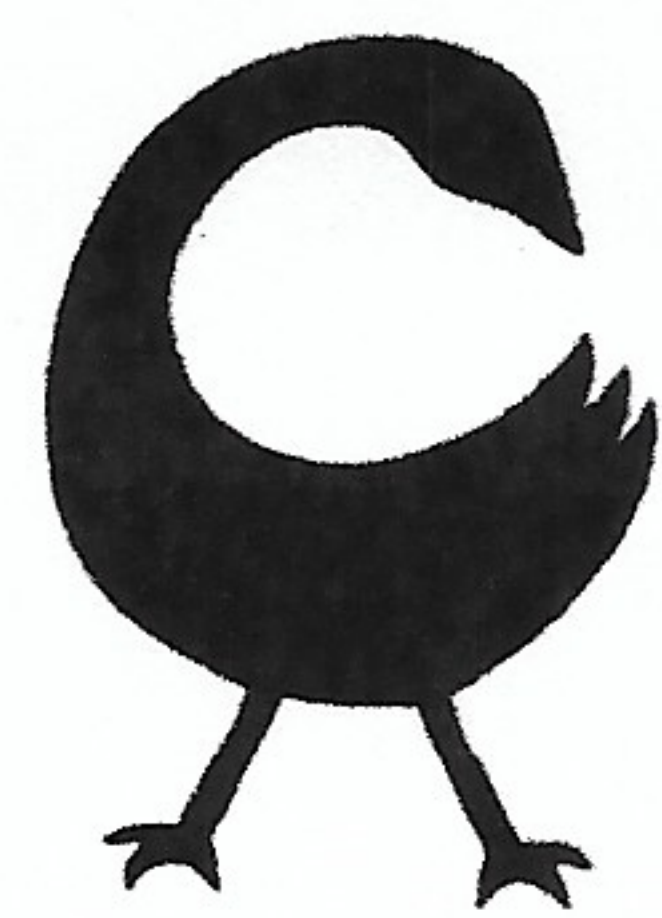


**S Moffatt FCA  
Independent Examiner**



# African Health Foundation

Financial Statements for the period ended 31 December 2023



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## REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31ST DECEMBER 2023

### Objectives and Activities

The CIO exists for the public benefit, the relief and assistance of people in need in Ghana and such other parts of Africa, who are sick and may be near to death, in particular but not exclusively through raising awareness of the situation and conditions in respect of end of life care in such parts of the world and through the provision of support, funds, or services as the trustees may from time to time think

The directors confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit.

### Structure, Governance and Management

The corporation was constituted as a foundation CIO on 2<sup>nd</sup> February 2016. In the event of the corporation being wound up, the members, who must also be trustees, are not required to contribute any amount towards the assets of the corporation.

### Achievements and Performance

The trustees have a specific objective to raise awareness and funds in the United Kingdom for the Rose Ananse Memorial Hospice, Kumasi, Ghana which is providing palliative care to patients and their families in the local area.

Rev Charles Amoah retired as Executive Chairman of the Rose Ananse Memorial Hospice Care (RAMHC), Board during the period and Mr K Twum has been appointed as acting CEO in the interim by RAMHC. He and the other board members continue to liaise with both the local hospital and the Ghana Baptist Medical College.

The Nurse Director of RAMHC continues to make telephone support calls and has increased number of house visits. We are yet to hear that there will be any increase in support staff from the health authority.

Covid restrictions in the UK have limited efforts to pursue and develop our connections in the UK, though we have been able to maintain our links with Dr David Roberts of Oxford Brooks College.

During the year the trustees met on-line on 28<sup>th</sup> March and 1<sup>st</sup> September, when Rev Gyamfi and Mr K Twum, the new CEO, were in attendance. .

### Financial Review

Fund raising: There has been no fund-raising activity this year due to the effects of Covid, but we continue to have two regular donations and are planning ways to increase this in 2024. Amazon Smile discontinued their support during the period to concentrate on the larger charities. A make-a-donation link is now available on the website.

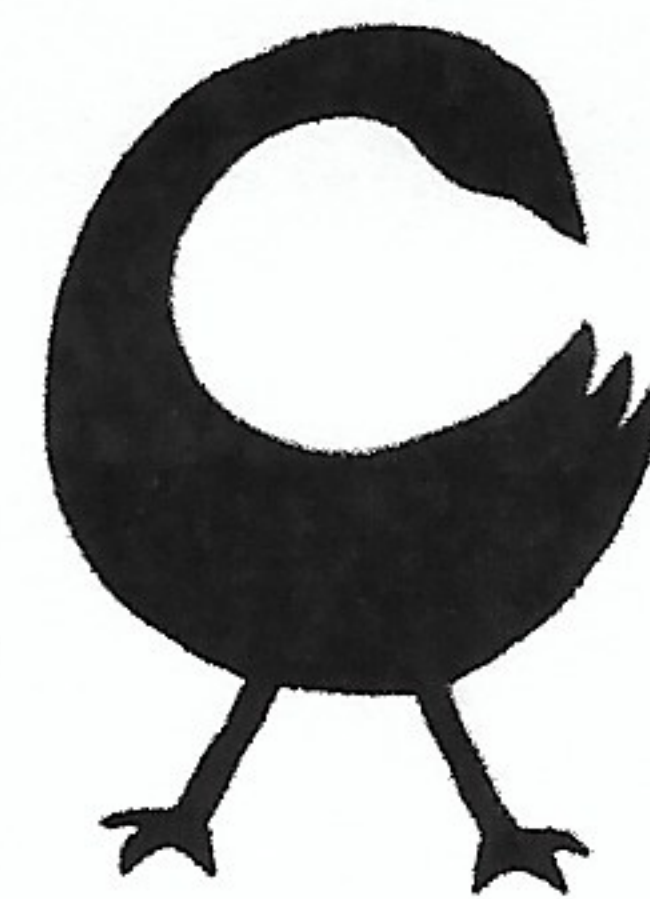
Expenses: We have only one funded expense (web site) with other expenses being met individually by the trustees.

### Reserves policy

The trustees believe it is appropriate for the company to retain a reserve in the company of roughly six months anticipated expenditure and will seek to take the CIO to that position as it commences its activities.

In the opinion of the trustees, the state of the CIO's affairs is satisfactory.





## REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31ST DECEMBER 2023 (continued)

### Future Plans

We have maintained and updated our social media presence in sites on LinkedIn and Facebook. We continue to contact by mail and email to a number of Baptist Churches in the UK.

We are still looking at possible ways of increasing awareness and funding. A number of suggestions have been considered including making contact with prominent Ghanaians in the UK, creating a media release, and encouraging more use of Amazon Smile. We hope to produce some form of press/media release/report to try to gain a wider audience.

The result of the pandemic has limited our UK operation, and coupled with a downturn in the economy it is proving harder to raise financial support. We are still trying to establish a system where RAMHC can report quarterly on their operations and requirements. This is to be pursued in 2023

Although opportunities for speaking engagements continued to arise to enable us to raise awareness of the needs of the hospice due to the lock-down in the United Kingdom Malcolm Johnston was unable fulfil any of these. The directors hope in due course to be able to fulfil these engagements.

### Summary

This year has been difficult with the limitations following the COVID19 pandemic, and the downturn in economy but we have been able to continue to support RAMHC raising funding and awareness. It is hoped that in the coming year we can raise the profile and generate enough funding for the work in Ghana to continue and expand.

### Independent Examiner

Having indicated his willingness to act, Stuart Moffatt was appointed to examine the financial statements for the year to 31 December 2023.

### Reference and Administrative Information

The trustees who served the company for the whole of the period were as follows:

Charles F Amoah  
Geoffrey T Coyne  
Malcolm S Johnston  
Benjamin J O'Hanlon

Principal office: Ty Newydd Heol Glantren Llanybydder SA40 9SA

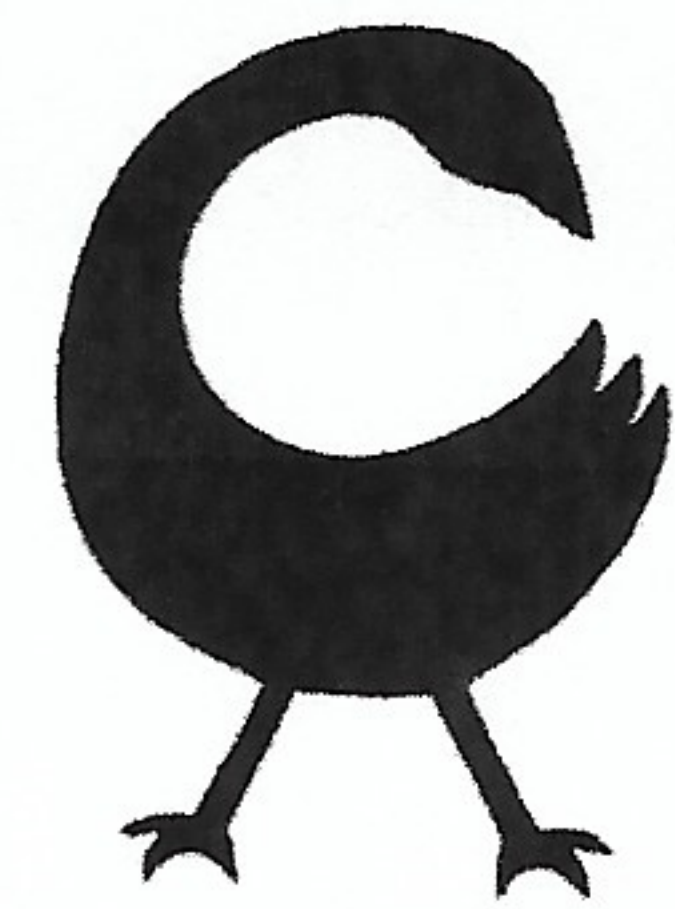
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity trustees:

Malcolm S Johnston  
Trustee

17 July 2024





## REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF AFRICAN HEALTH FOUNDATION

I have examined the financial statements of African Health Foundation for the period ended 31st December 2023, which comprise the Statement of Financial Activities, Balance Sheet and the related notes set out on pages 5 to 8.

### Basis of independent examiner's statement

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

### Independent examiner's statement

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

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

Stuart Moffatt  
Chartered Accountant

2024





## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Notes	2023 Unrestricted Funds	2023 Restricted Funds	2023 Total Funds	2022 Total Funds (Unrestricted)
<b>Incoming resources:</b>	2				
Donations		£ 533	0	£ 533	£ 619
Interest		£ 7	£ 0	£ 7	£ 4
<b>Total</b>		<u>£ 540</u>	<u>0</u>	<u>£ 540</u>	<u>£ 623</u>
<b>Outgoing resources:</b>					
Bank charges		£ 85	0	£ 85	£ 81
Web-site costs		£ 0		£ 0	£ 20
<b>Total</b>		<u>£ 85</u>	<u>0</u>	<u>£ 85</u>	<u>£ 101</u>
<b>Operating surplus / (deficit)</b>		<u>£ 455</u>	<u>0</u>	<u>£ 455</u>	<u>£ 521</u>
<b>Grant to hospice</b>		<u>£ 975</u>		<u>£ 975</u>	<u>£ 0</u>
<b>Net income / (expenditure) and net movement in funds</b>		<u>£ (521)</u>	<u>0</u>	<u>£ (521)</u>	<u>£ 521</u>
<b>Reconciliation of funds:</b>					
Funds at 1 January 2023		£ 4,065	0	£ 4,065	£ 3,544
Surplus/(deficit) for the period		£ (521)	0	£ (521)	£ 521
<b>Funds at 31 December 2023</b>		<u>£ 3,545</u>	<u>0</u>	<u>£ 3,545</u>	<u>£ 4,065</u>

No operations were acquired or discontinued during the year.



# African Health Foundation

Financial Statements for the period ended 31 December 2023



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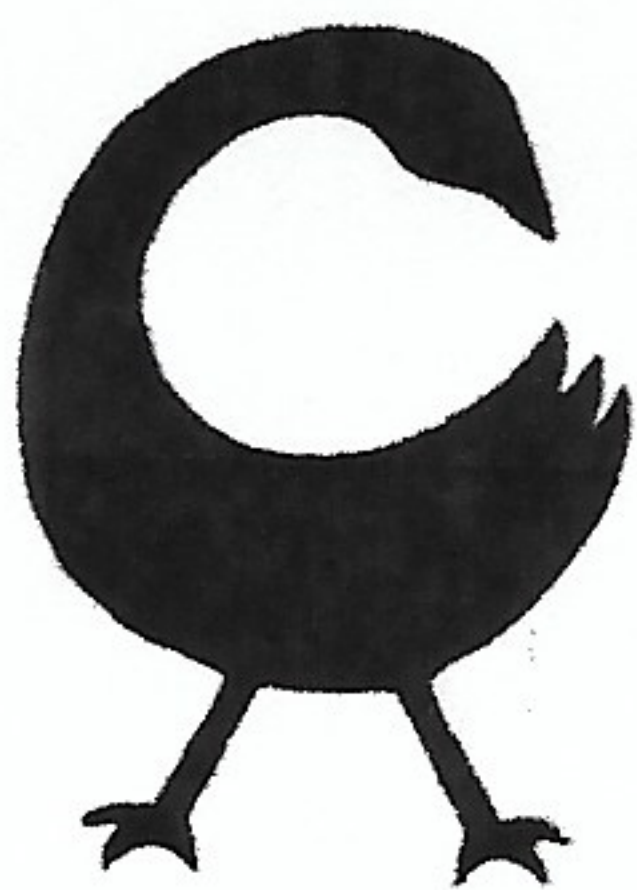
## BALANCE SHEET AT 31ST DECEMBER 2023

	Note	2023	2022
<b>Fixed assets:</b>			
Investments		0	0
<b>Current assets:</b>			
Cash at bank		£ 3,545	£ 4,065
<i>Total current assets</i>		<u>£ 3,545</u>	<u>£ 4,065</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year		0	0
<b>Net current assets/(liabilities)</b>		<u>£ 3,545</u>	<u>£ 4,065</u>
<b>Total net assets</b>		<u>£ 3,545</u>	<u>£ 4,065</u>
<b>The funds of the charity:</b>			
Unrestricted funds		£ 3,545	£ 4,065
Restricted income funds		0	0
<b>Total funds</b>		<u>£ 3,545</u>	<u>£ 4,065</u>

These financial statements were approved by the trustees on ..... 2024  
and signed on their behalf by:

Malcolm S Johnston





Notes to the financial statements

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Accounting convention

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102) using a receipts and payments basis. The financial statements are drawn up on the historical cost basis of accounting. African Health Foundation meets the definition of a public benefit entity under FRS 102.

Going concern

There are no material uncertainties about the charity’s ability to continue.

Income

Voluntary income including legacies are accounted for once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured.

Expenditure

Expenditure is included as paid. Charitable expenditure comprises all expenditure directly related to the objects of the charity. This includes governance costs which represent the cost of compliance with constitutional and statutory requirements.

Cash at bank

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Fund accounting

The funds held by the charity are either:

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

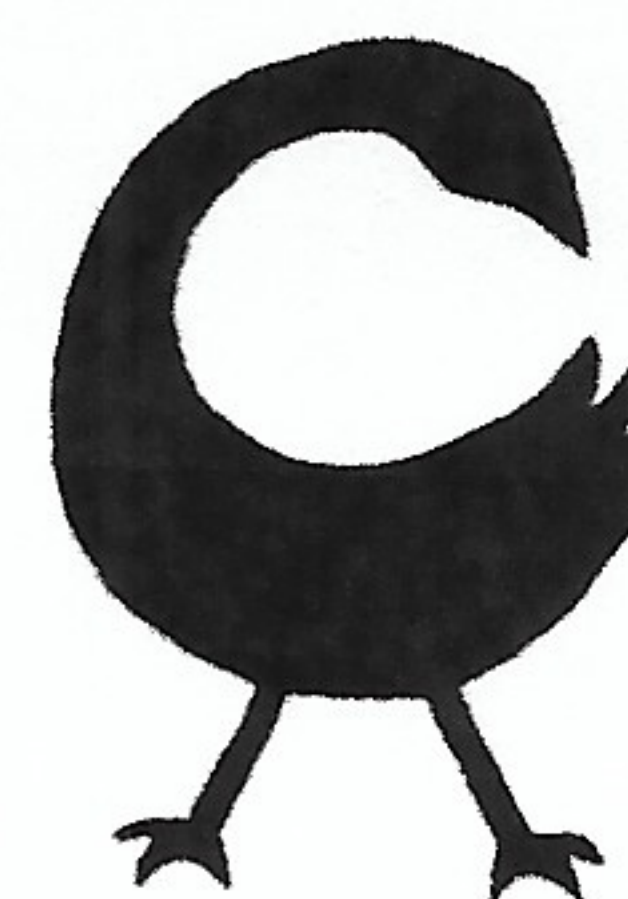
**Unrestricted funds** – these are funds which can be used in accordance with the charitable objects at the discretion of the directors.

2 INCOME AND ENDOWMENTS

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Unrestricted £
Income from charitable activities				
Donations	£ 533	0	£ 533	£ 619
Total	£ 533	0	£ 533	£ 619

All income arose within the UK.





## **3 EXPENDITURE**

Other than to the bank and for the web-site no charges were incurred during the period.

## **4 RESTRICTED FUNDS**

The CIO presently has no restricted or designated funds.

## **5 INDEPENDENT EXAMINATION AND OTHER FINANCIAL SERVICES FEES**

The independent examiner made no charge for his services.

## **6 STAFF COSTS AND EMPLOYEE BENEFITS**

The charity did not employ any staff during the year.

## **7 ASSETS HELD ON BEHALF OF THIRD PARTIES**

The CIO holds no assets for third parties.

## **8 TRUSTEES' REMUNERATION**

No remuneration or benefits were paid to any of the trustees during the year. Also, there were no trustees' costs paid direct to third parties.

## **9 TRUSTEES' EXPENSES**

No expenses were incurred by or reimbursed to Trustees during the period. There were no expense claims by trustees for the cost of travel to meetings and other events during the period.

## **10 TRUSTEES' DONATIONS**

Donations to the charity by the trustees during 2023 amounted to £170.