



The Breathe Well Initiative
Unaudited Financial Statements
31 July 2025

The Breathe Well Initiative Trustees

The Breathe Well Initiative

Financial Statements

Year ended 31 July 2025

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The Breathe Well Initiative

Trustees' Annual Report *(continued)*

Year ended 31 July 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

Reference and administrative details

Registered charity name The Breathe Well Initiative

Charity registration number 1194481

Principal office 92 Lancaster Gate Upper
Cambourne
Cambridge
CB23 6AT

The trustees

Mrs. A Fofana

S E Kaindaneh (PhD)

Dr K Bielosludsteva

Ms. G Forbes

Mr. James Fofana

Treasurer James Fofana

Structure, governance and management

The Breathe Well Initiative (TBWI) is a Charitable Incorporated Organisation (CIO) governed by its constitution, with strategic decisions taken by the Board of Trustees at regular meetings.

The trustees are selected on the basis of their professional knowledge of the activities of the charity.

Objectives and activities

Primary Objectives: The relief of sickness and the preservation and protection of health, in particular (but not exclusively) through the following means:

- i. Establishing a lung health centre to provide diagnosis and treatment for lung diseases, including, but not limited to, COPD and asthma; and offering free or reduced-cost services at the trustees' discretion.
- ii. Promoting research into the prevalence and incidence of lung diseases and their underlying causative factors and publishing the useful results of such research for the public benefit.
- iii. Raising public awareness and providing education on the causes and effects of lung diseases.

The Breathe Well Initiative

Trustees' Annual Report *(continued)*

Year ended 31 July 2025

Although, Breathe Well Initiative has delayed taking steps to commence full operations due to funding challenges in fundraising because of the current global economic challenges, there has been a steady implementation of its charitable purposes as set out in the Charity's governing document.

The trustees are aware of the Charity Commissions' public benefit guidance. The main activities planned are:

- a) To develop the first dedicated Lung Health Clinic in Sierra Leone to diagnose, treat and manage chronic lung diseases, initially focusing on asthma and chronic obstructive pulmonary disease (COPD). The clinic will operate in accordance with national and international guidelines and will incorporate research into the underlying causative factors. The service will be aligned with the existing Government TB programme in order to provide comprehensive, integrated care.
- b) To implement a train-the-trainer model aimed at strengthening the capacity of local healthcare professionals to make accurate chronic lung disease diagnoses and to provide appropriate treatment and patient management. The knowledge and skills gained will subsequently be cascaded to healthcare professionals within government hospitals across the region.
- c) Research and investigate disease-causative factors to support service improvements and training programmes.
- d) Increase community awareness of lung disease, including strategies for its prevention and management.

Achievements and performance

Between 2024 and 2025, we did a lot of raising awareness among Sierra Leone communities and also within the UK. We visited several primary and secondary schools to talk about the impact of vaping and smoking on the lungs. This shows that the charity is not just benefiting people in Sierra Leone alone but also here in the UK. TBWI has collaborated with The African Respiratory Care Association and Global Asthma and COPD Outreach (GACO) including other potential Partnership in the pipeline, each of these partners bring in experts' skills, training and clinical guidance. We conduct home visits and moving towards securing a permanent clinic site.

Visit to Sierra Leone in 2023, the charity collaborated with the Ministry of Health to develop the country's first Chronic Obstructive Pulmonary Disease (COPD) guidelines. These were validated at a well-attended workshop in September 2023, with representatives from the Ministry of Health and delegates from the World Health Organisation (WHO). The charity also conducted a three-month pilot project to ascertain the need for its services and the potential. The charity is currently constructing a boundary wall around secured land to support its future activities. These developments represent a major milestone for both the organisation and Sierra Leone; with the appropriate equipment, patients with lung disease will receive optimal treatment to alleviate their symptoms.

The Breathe Well Initiative

Trustees' Annual Report *(continued)*

Year ended 31 July 2025

TBWI is fully registered in Sierra Leone as an International Non-governmental Organisation (INGO) We have completed the charity organisation in Sierra Leone. We now have our Tax Identification Number (TIN) required by every organisation (profit or non-profit) to operate in Sierra Leone.

We have a Memorandum of Understanding (MOU) agreement with the Ministry of Health (MOH) that will allow us access to Bo government hospital should an TBWI patient need an overnight admission.

It will also allow TBWI to apply for healthcare funding and access to Sierra Leone state registered healthcare professionals. There will also be a joint review of TBWI work after 6 months of operation to attract Sierra Leone's government funding.

We held an awareness event in October 2023 which was publicised in the Cambridge Independent Newspaper, and we generated a lot of interest among local community members and Health professionals. Cambridge Global Health Partnership agreed to work with us.

We successfully conducted a pilot project between April and May this year, during which we saw 200 patients. Preliminary diagnosis of Asthma was fixed in 14 cases with obstructive or mixed type with predominance of obstruction. Typically, asthma was suspected if night cough or dyspnea attacks from childhood, family history or good effect from salbutamol (if given in community). There was no bronchodilator test or peak flowmetry performed due to safety reasons, so ideally, they would need additional tests to provide, including FeNO.

COPD was suspected in 14 cases. History of smoking/farming, persistent cough and obstructive/mixed type of lung function lesions in someone after 40 were main criteria to assume COPD. 5 people with suspected asthma and 5 people with suspected COPD received a trial 1-3-weeks symptomatic treatment with bronchodilator Salbutamol Inhalator 200 mcg – 2 puffs in the morning and 2 puffs in the afternoon. Follow-up phone call was successful for 7 of them, who confirmed great relief in the symptoms. Sadly, one participant who was a family man of 5 children and experienced a great relieve on trial treatment, died in a month after the screening initiative had finished due to lack of money to buy more inhalers for him, confirming the desperate need for our service in the country.

Financial review

The net assets of the charity at the end of the third year were £1,821. Fund raising has been at a very modest level, although applications for grants of larger sums have been made unsuccessfully. Donations of £3,809 (2023 - £1,664) were raised in the year.

The trustees' annual report was approved on 05/05/2026 and signed on behalf of the board of trustees by:

Mrs. A Fofana
Trustee

The Breathe Well Initiative

Statement of Financial Activities

Year ended 31 July 2024

		2025		2024
		Unrestricted		
	Note	funds	Total funds	Total funds
		£	£	£
Income and endowments				
Donations and legacies	4	1,761	1,761	3,809
Investment income	5	1	1	3
Total income		1,762	1,762	3,812
		=====	=====	=====
Expenditure				
Expenditure on charitable activities	6,7	3,453	3,453	3,800
Total expenditure		3,453	3,453	3,800
		=====	=====	=====
Net income and net movement in funds		(1,691)	(1,691)	12
		=====	=====	=====
Reconciliation of funds				
Total funds brought forward		1,855	1,855	1,809
Total funds carried forward		164	164	1,821
		=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derived from continuing activities.

The notes on pages 6 to 8 form part of these financial statements.

The Breathe Well Initiative

Statement of Financial Position

31 July 2024

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		3,617	5,621
Creditors: amounts falling due within one year	11	<u>3,453</u>	<u>3,800</u>
Net current assets		<u>164</u>	<u>1,821</u>
Total assets less current liabilities		<u>164</u>	<u>1,821</u>
Funds of the charity			
Unrestricted funds		<u>164</u>	<u>1,821</u>
Total charity funds	12	<u>164</u>	<u>1,821</u>

These financial statements were approved by the board of trustees and authorised for issue on 5th May 2025, and are signed on behalf of the board by:

Mr. J E Fofana
Treasurer

The notes on pages 6 to 8 form part of these financial statements.

The Breathe Well Initiative

Notes to the Financial Statements

Year ended 31 July 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 92 Lancaster Gate, Upper Cambourne, Cambridge, CB23 6AT, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in Sterling, which is the functional currency of the entity.

Going concern

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

Disclosure exemptions

Accounting policies are only included where relevant to the charity's circumstances.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

No judgements or estimates have been made in the preparation of these accounts.

Lung Health Centre

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

4. Donations and legacies

	2025	2024
	£	£
Donations	1,762	3,809

5. Investment income

Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
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Lung Health Centre

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

	£	£	£	£
Bank interest receivable type 1	1	1	3	3
	=====	=====	=====	=====

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Support costs	3,453	3,453	3,800	3,800
	=====	=====	=====	=====

7. Expenditure on charitable activities by activity type

	2025 £	2024 £
TBWI Pilot Project		3,581
Operating Expenses	3,097	

8. Analysis of support costs

	2025 £	2024 £
Office expenditure	356	219

9. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

The Trustees received no remuneration from the charity.

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	3,453	3,800
	=====	=====

12. Analysis of charitable funds

Unrestricted funds

	At 1 Jul 2024	Income	Expenditure	At 31 Jul 2025
	£	£	£	£
General funds	1,855	1,762	(3,453)	164
	=====	=====	=====	=====

Lung Health Centre

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	164	164
	=====	=====
	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	1,809	1,809
	=====	=====
