

# The Spirit Health Foundation

## Trustee Report and Financial Statements For the Year Ended 31st March 2025

Charity number: 1204694  
Registered address :  
1A Saffron Way  
Leicester  
LE2 6UP



Spirit Health Foundation is an independent, global non-profit organisation that was founded and registered on 13th September 2023. As its trustees, we present this report along with the financial statements for the charity for the year ended 31st March 2025.

The financial statements have been prepared based on the accounting policies set out in the notes supporting the financial statements. Spirit Health Foundation is registered with the Charity Commission for England and Wales, under registered number 1204694.

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# Letter from the Chair

As Chair of the Board of Trustees, I am pleased to present the Spirit Health Foundation Trustee Report and Financial Statements for the year ended 31 March 2025.

This year marked an important period of progress and learning for the Foundation. Against a challenging global health backdrop - characterised by widening health inequities, workforce shortages, and significant reductions in international development funding - the organisation has continued to demonstrate the relevance and strength of its mission: enabling access to essential healthcare in underserved communities through smarter health systems.

During the year, Spirit Health Foundation delivered measurable impact through its first full programme deployments, supporting community-based screening, early risk detection, and referral to care. At the same time, the organisation established major new partnerships with governments, multilateral partners, and the private sector, laying the foundations for significant scale-up in the coming years. The Board is encouraged by both the quality of delivery and the disciplined, partnership-led approach that underpins the Foundation's work.

The charity's operating model - combining a lean organisational structure, strong local partnerships, and the provision of Clinitouch technology free in perpetuity - continues to enable exceptional return on investment while supporting long-term sustainability and country ownership. Trustees have maintained close oversight of strategy, risk, financial management, and governance throughout the year, ensuring that growth is pursued responsibly and in line with our charitable objectives.

Looking ahead, the Board is confident that Spirit Health Foundation can continue to improve and protect the lives of people in underserved communities, even in a challenging global health environment. By focusing on early detection, timely referral to care, and sustainable integration within national health systems, the Foundation delivers a differentiated approach that addresses root causes rather than symptoms. This positions the organisation to create lasting impact at scale for communities that would otherwise be left behind.

On behalf of the Board, I would like to thank our partners, funders, and supporters for their continued trust, and to recognise the dedication of the team working to deliver the Foundation's mission.



**Philippe Jacon** (Chair of the Board of Trustees)

# The Challenge

Despite significant progress in global health, millions of people in countries across Sub-Saharan Africa continue to die each year from conditions that are entirely preventable, simply because they cannot access essential healthcare within their own communities. The burden falls disproportionately on women and children.

- 70% of global maternal deaths occur in Sub-Saharan Africa, with a woman dying every three minutes from preventable maternal causes.
- Over 7,000 children under five die every day from preventable conditions.
- The region accounts for 60% of new HIV cases and 25% of new tuberculosis cases globally.
- 67% of cancers are diagnosed at a late stage, while 60% of hypertension cases remain undiagnosed, significantly increasing the risk of cardiovascular disease and poor outcomes, particularly for women.

Families in the underserved communities we support face persistent, systemic barriers to healthcare access. Health facilities are often many kilometres away, requiring long walks or unaffordable transport. Chronic workforce shortages compound the challenge, with an estimated 6.1 million health worker shortfall in Sub-Saharan Africa projected by 2030. As a result, routine screening, early diagnosis, and ongoing health monitoring are frequently unavailable where people live, meaning serious conditions go undetected until they become life-threatening - tragically, often too late.

These challenges have been further exacerbated by significant reductions in international development aid for global health. Global development assistance for health is projected to fall to approximately \$38.4 billion in 2025, down from \$49.6 billion in 2024 and a peak of over \$80 billion in 2021, following major donor cuts announced in early 2025. This contraction in funding risks reversing hard-won gains and deepening health inequities across the region.

We believe innovation - enabled by artificial intelligence and smarter health technologies - is essential to confront this challenge head on. By working in close partnership with governments, frontline health workers, and communities, we help build stronger, smarter health systems that are country-owned, locally led, and designed for long-term sustainability. This approach enables earlier detection and more effective use of scarce health resources - ultimately saving lives and improving health outcomes at scale, both now and for future generations. This context shapes both our strategy and our operating model, as set out in the sections that follow.



# Who we are

## Our purpose

We enable underserved communities to get the essential healthcare they need.

## Our solution

We deploy Clinitouch, a proven AI smart health platform, to enable access to vital healthcare for 30 million people. By equipping frontline health workers with Clinitouch, we support at-home screening and monitoring, enable earlier detection of health risks, and connect people to preventive or timely care.

Clinitouch is provided free in perpetuity, representing millions of pounds in in-kind support. We work in partnership with local organisations, healthcare organisations, and governments to build smarter, country-owned, and sustainable health systems that improve outcomes and save lives over the long term.

Our work focuses on two priority areas:

1. Risk-based screening, early detection, and referral to care across both infectious and non-communicable diseases.
2. Maternal, newborn, and under-five child health monitoring, supporting the early identification of complications and timely intervention to protect mothers and children.

## Our goals

**Enable 30 million people in underserved communities to get essential healthcare by 2030**

**30 million  
lives  
improved**

through essential  
screening and  
monitoring

**10 million  
people  
protected**

through early risk  
detection and  
referral to care

**5 million  
people  
treated**

following referral  
and linkage to health  
services

**c. 500,000  
premature  
deaths averted**

based on timely  
intervention and  
care

**20,000 health  
workers  
trained**

to use Clinitouch  
for screening and  
monitoring



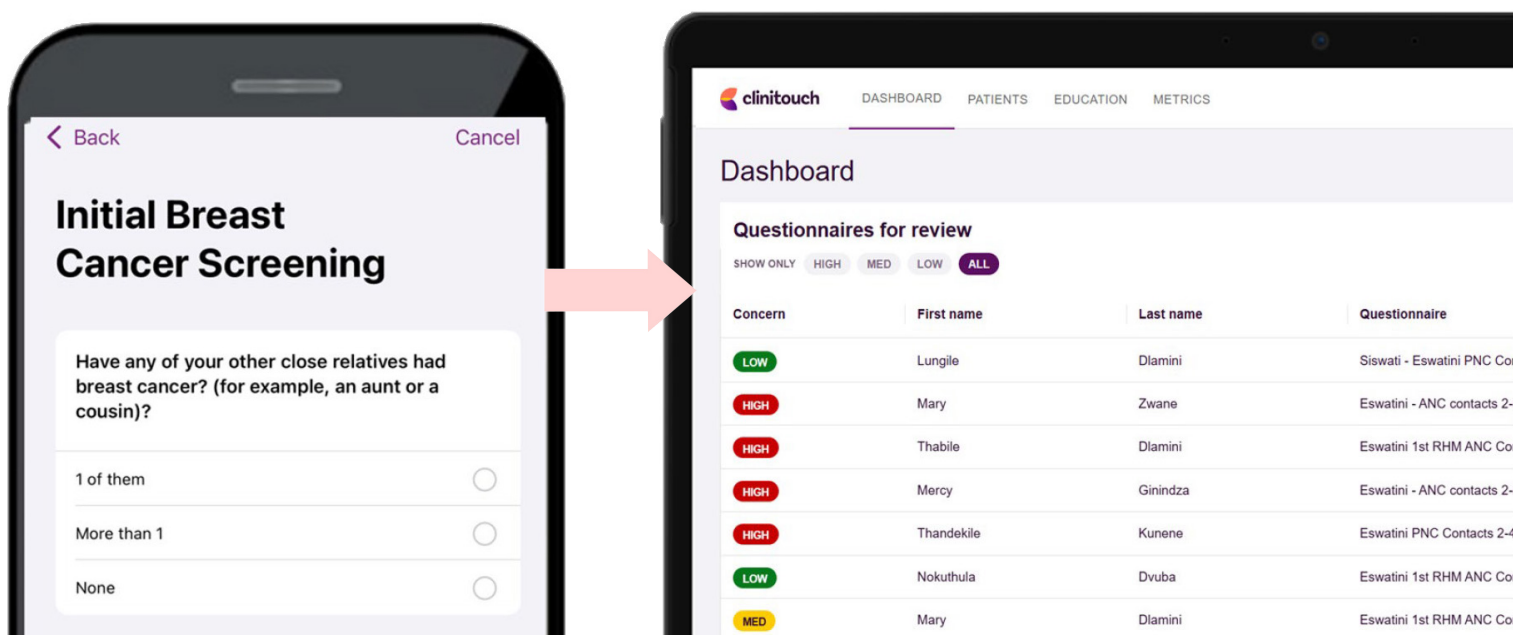
# How we deploy

## Our approach

Clinitouch is a proven, AI-enabled health platform that has been used extensively to support hundreds of thousands of patients across multiple countries. Through a unique in-kind funding partnership with Spirit Health Group, we are able to provide unlimited licences free in perpetuity, enabling delivery of our mission in underserved communities. This ensures access to a market-leading digital health platform in settings where such solutions would otherwise be unavailable.

Community Health Workers use the Clinitouch app on smartphones or tablets to screen and monitor people in their homes, including the integration of data from connected diagnostic devices. The platform functions fully offline, with data synchronised once connectivity is restored, enabling effective use in rural and remote areas with limited or unreliable mobile coverage. Clinitouch's smart system calculates individual risk scores based on the data captured, which are viewed in real time by health facilities through the Clinitouch clinical portal, enabling timely referral for essential and, where required, life-saving care.

Our approach differs from existing solutions by detecting early risk factors rather than relying solely on symptoms, enabling faster and more targeted clinical decision-making. It also ensures long-term sustainability through free perpetual licensing, integration with public health systems, and capacity-building of local partners and frontline health workers.



## Our partnerships

We build partnerships with governments, healthcare organisations, and local NGOs to catalyse funding and mobilise resources for health system initiatives enabled by Clinitouch. We are currently working with partners to deliver Clinitouch programmes across Ethiopia, Kenya, Eswatini, and South Africa, supporting maternal health, cancer screening, cardiovascular and respiratory disease management, and the detection and treatment of TB and HIV.

New initiatives are designed, deployed, and optimised during an initial catalytic funding period. Long-term sustainability is achieved by equipping country partners to operate Clinitouch services independently, integrating solutions into national health systems using FHIR interoperability standards, and providing unlimited Clinitouch licences free in perpetuity.

Together, this approach delivers a highly efficient, scalable, and sustainable model for expanding access to essential healthcare - enabling millions of people to receive vital care when and where they need it, at a cost of as little as 7 pence (approximately 10 US cents) per screening over a five-year period.



All partnerships are governed by formal agreements and due-diligence processes overseen by the Board of Trustees.

“Spirit Health Foundation’s Clinitouch provides an innovative, practical and sustainable solution that enhances early detection and treatment, while aligning with national strategies”

**Dr Hiwot Solomon**

Ministry of Health, Ethiopia

“Clinitouch is a game-changer for frontline health workers, enabling rapid patient referrals”

**Deepak Arora**

President, AstraZeneca Africa

## Impact achieved during the year

During the year ended 31 March 2025, Spirit Health Foundation delivered measurable progress against its objectives, strengthening access to essential healthcare in underserved communities while laying the foundations for expanded impact in future years.

- ✓ **25,000 lives improved** through essential screening and monitoring services
- ✓ **8,000 people protected** through early risk detection and referral to care, with an estimated 50% receiving treatment following referral
- ✓ **200 health workers trained** to use Clinitouch for community-based screening and monitoring
- ✓ **Major new partnership established** with the Addis Ababa Regional Health Bureau, Ministry of Health, AstraZeneca and Global Health Partnerships to screen 150,000 people and transform cancer care in Ethiopia
- ✓ **New maternal health initiatives developed** in partnership with Ministries of Health and County Governments to reduce preventable deaths among mothers and newborns in Eswatini and Kenya



## Delivering essential screening and care in South Africa

During the year, we delivered our first six-month Clinitouch programme in underserved communities across Gauteng Province, South Africa, in partnership with Unjani Clinics. The programme enabled over 25,000 essential home-based screenings for diabetes, hypertension, HIV, and Tuberculosis.

More than 8,000 community members were identified as at risk (Red or Amber risk scores) and referred for further diagnosis and treatment at Unjani Clinics or government health facilities, representing approximately 32% of those screened.



### PROBLEM

Large segments of the population have undiagnosed diseases needing care. 30% have undiagnosed hypertension, 50% have undiagnosed diabetes, 25% of people are unaware of their HIV status and 23% are unaware they have Tuberculosis (TB)

### SOLUTION

This new AI-enabled solution addressed the lack of community-based screening and early detection in low-income communities in Gauteng province. Community Health Promotion Officers (HPOs) and Health Clinics were equipped with Clinitouch, enabling integrated screening and referrals for diabetes, hypertension, HIV, and TB.

### IMPACT DELIVERED

- ✓ 25,000+ integrated screenings in people's homes for diabetes, hypertension, HIV and TB.
- ✓ 8,000+ 'at risk' (Red or Amber risk scores) detected and referred for needed diagnosis and treatment (c32%).
- ✓ Treatment outcomes tracked via health system.

## Expanding impact into three countries

During the year, we established and strengthened partnerships to expand our work into three new countries - Ethiopia, Kenya, and Eswatini - designing and developing Clinitouch-enabled services embedded within national health systems. These initiatives are scheduled for deployment from May 2025 onwards.

### Ethiopia : Transforming cancer care and saving lives

In partnership with the Ministry of Health of Ethiopia, the Addis Ababa Regional Health Bureau, AstraZeneca, and Global Health Partnerships, we mobilised a major new initiative to transform five-year survival rates by enabling earlier diagnosis and treatment in breast and prostate cancer. The initiative will screen 150,000 people in underserved communities in Addis Ababa during 2025–26.



## PROBLEM

In high-income countries, 85% women survive breast cancer for 5 years or more post-diagnosis, compared with 25.8% in Ethiopia. 90% of men survive prostate cancer for 5 years or more compared with 22% in Ethiopia. A key issue is 67% of cancers are detected at an advanced stage.

## SOLUTION

This smart cancer care health system solution is transforming cancer care by equipping Primary Health Centres and Health Extension Workers with Clinitouch to provide early detection and referrals to life-saving treatment.

## IMPACT DELIVERED

- ✓ Target 150,000 screenings using Clinitouch for breast and prostate cancer by May 2026.
- ✓ Forecast 25% of individuals screened identified as 'at risk' and referred for vital treatment.
- ✓ Target 150+ local health workers – trained to use Clinitouch within country health systems.

## Kenya : Protecting mothers and newborns through maternal healthcare

We developed a new partnership with Dandelion Africa to support County Governments in Baringo, Kajiado, Nakuru, and Narok in Kenya, strengthening maternal and newborn health services to help prevent avoidable maternal and neonatal deaths.



### PROBLEM

Kenya has one of the highest Maternal Mortality Rates in the world at 594 deaths per 100,000 live births. The Neonatal Mortality Rate is also 20.4 deaths per 1,000 live births. Many mothers and newborns don't get the WHO recommended 8 Antenatal (ANC) and 4 Postnatal Care (PNC) contacts.

### SOLUTION

This smart community health solution is protecting mothers and newborns by equipping Health Centres and Community Health Promoters with Clinitouch to provide essential ANC and PNC in mothers' homes (including family planning), detecting risks so mothers or newborns can be referred for preventive treatment and care.

### IMPACT DELIVERED

- ✓ Target 5,000+ mothers enrolled and monitored for required ANC or PNC monitoring at home by September 2026.
- ✓ Forecast 1 in 3 'at risk' mothers detected and referred.
- ✓ Reductions in mortality and treatment outcomes are being tracked through Kenya health system.



## Eswatini : Preventing needless deaths of mothers and newborns

The planned launch of our maternal and newborn healthcare programme in Eswatini, in partnership with the Eswatini Ministry of Health and the Elizabeth Glaser Pediatric AIDS Foundation (EGPAF), was significantly delayed due to substantial reductions in United States Agency for International Development (USAID) funding affecting programmes in Eswatini and across Sub-Saharan Africa.

In response, the Foundation took the decision to reallocate a portion of its limited operating resources to support continuation of the programme, albeit at a reduced scale and in fewer communities than originally planned. The programme is now scheduled to launch in December 2025, ensuring that critical maternal and newborn health services can still be delivered to those most at risk.



### PROBLEM

Maternal and neonatal deaths are very high (MMR is 452/100,000 and NMR is 20/1,000). Too many mothers and their newborns aren't getting the required eight Antenatal Care (ANC) and four Postnatal Care (PNC) contacts due to poor access to facilities.

### SOLUTION

This smart maternal and newborn health solution is a key pillar of the new government community health strategy. Rural Health Motivators use Clinitouch to provide essential ANC and PNC in mothers' homes, generating risk scores which remote PHCs can instantly review and refer 'at risk' mothers for life-saving care.

### IMPACT DELIVERED

- ✓ Launch re-scheduled for December 2025



# Building a Strong and Sustainable Organisation

During the year, we continued to strengthen the fundamentals of Spirit Health Foundation as a resilient, well-governed organisation capable of delivering our mission at scale in complex, low-resource settings.

## Board of Trustees

In February 2025, Ms Priscilla Banda was appointed to the Board of Trustees. Ms Banda is a highly experienced leader in global health and development, with a strong track record across organisations including Elizabeth HOPE Worldwide, the Elizabeth Glaser Pediatric AIDS Foundation, NASTAD, and mothers2mothers. She brings extensive experience working with the Government of the Republic of Zambia and other partners on USAID- and CDC/PEPFAR-funded programmes, as well as over a decade of engagement in Global Fund-related roles supporting funding requests to address HIV, tuberculosis, malaria, and COVID-19. Her expertise significantly strengthens the Board's oversight of global health programming, partnerships, and sustainability.

Ms Louise Poole resigned as a Trustee in November 2024 due to other professional commitments. The Board records its thanks for her contribution and service.

The Board meets regularly and retains overall responsibility for the charity's strategic direction, financial oversight, risk management, and compliance with regulatory requirements.



## **Organisational Structure and Operating Model**

Spirit Health Foundation operates a deliberately lean and agile organisational model, designed to maximise impact, ensure value for money, and enable rapid deployment across multiple country contexts.

The charity is led by a small, experienced leadership team headed by the CEO, who plays an active, hands-on role in programme design, deployment, and partner engagement. This approach ensures strong strategic alignment, quality assurance, and responsive decision-making, while maintaining close oversight of delivery.

To maintain flexibility while accessing specialist expertise, the Foundation supplements its core team with a network of clinical, technical, data, fundraising, and in-country contractors, engaged on a project basis. This hybrid model keeps fixed costs low while allowing capacity to scale in line with programme needs. During the year, this included regionally based expertise to support delivery across East and Southern Africa, as well as specialist fundraising support to strengthen the charity's income strategy.

## **Partnership-Led Delivery and Localisation**

Our delivery model is built around strong partnerships with established community-based NGOs, implementing organisations, and government health systems. We work through partners that already collaborate closely with public healthcare providers, community health workers, and local health structures.

This approach:

- strengthens localisation and country ownership
- embeds Clinitouch within existing health system workflows
- avoids parallel systems
- supports long-term sustainability beyond the catalytic funding period

All partners are selected through a rigorous due-diligence process, assessing governance, delivery capability, government relationships, safeguarding standards, and long-term viability.

## **Funding Model and Financial Sustainability**

Spirit Health Foundation benefits from a long-term agreement with Spirit Health Group Limited, under which the Clinitouch platform is provided free in perpetuity, including access to the latest software versions, deployment support, and ongoing maintenance. This represents a substantial in-kind contribution and is central to the charity's ability to deliver cost-effective and scalable health system interventions. Spirit Health Group Limited has also provided financial donations to support the Foundation's early development and growth.

The charity operates a catalytic funding model, typically supporting programme design, deployment, and optimisation over an initial two-year period. Following this phase, government and country partners are equipped to operate Clinitouch services independently, supported by the provision of free licences in perpetuity. This model reduces long-term reliance on external grant funding and supports sustainable, country-led delivery.

Fundraising activity focuses on securing the resources required for these catalytic periods. Income is sourced from mission-aligned corporates, institutional and foundation funders, and individual donors with a strong interest in global health and health systems strengthening. The Board oversees fundraising strategy and monitors income concentration and sustainability risks.

## **Safeguarding and Data Protection**

The Foundation is committed to safeguarding the welfare of all individuals reached through its programmes, particularly women, children, and vulnerable adults. Safeguarding policies are embedded within due-diligence processes and programme implementation.

Given the use of digital health technologies, data protection and information governance are treated as core operational priorities, with appropriate technical and organisational measures in place.

## **Risk Management and Internal Controls**

The Board maintains oversight of the charity's principal risks, including funding dependency, delivery risk in low-resource settings, data protection, safeguarding, and reliance on key partners. Risks are reviewed regularly, and mitigation measures are embedded within programme design, partner selection, and governance processes.

Financial controls, delegated authorities, and reporting arrangements are in place to ensure appropriate stewardship of charitable funds.

# Objects, Structure, and Governance

This section sets out the charity's formal legal objects and governance framework.

## Legal Objects

Spirit Health Foundation's date of constitution was 13th September 2023.

The governing document defines the charitable incorporated organisation's objects as:

"For the public benefit the relief of sickness and the preservation and protection of good health of people anywhere in the world by building the capacities and capabilities of healthcare providers and workers in underserved communities across low and middle income countries to provide equitable, accessible healthcare for their populations."

## Trustees and Organisational Structure

The charity trustees manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. All trustees, except where otherwise stated, served for the whole financial period.

Philippe Jacon (Chair)

Neha Tanna

Emmanuel Agogo

Onica Makwakwa

Priscilla Banda (appointed February 2025)

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. The maximum number of charity trustees is 12. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

Trustees are appointed by the existing Board following an assessment of the skills required and appropriate due diligence. New trustees receive an induction covering the charity's governing document, policies, and procedures.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in carrying out the charity's activities.

The trustees aim to hold reserves equivalent to approximately three months' operating costs in order to meet unforeseen expenditure and to ensure the charity can continue its activities in the event of a short-term funding shortfall. At 31 March 2025, the charity held total reserves of £4,850 which the trustees consider to be appropriate for the charity's needs.



## Chief Executive Officer

Our Chief Executive Officer (CEO) is responsible for the day-to-day operations of the charity, overseeing, driving and delivering the strategy, operations, and programmes of Spirit Health Foundation.

Our CEO Rich Bryson brings extensive expertise and experience in global health and technology, both from the private and philanthropic sectors. He has previously held other senior C-suite leadership roles and was a co-founder of the Spirit Health Foundation.

## Governance and Management

Spirit Health Foundation is governed in line with our CIO's Governing Document, and a set of robust policies to ensure responsible and effective management. Trustees meet quarterly for board meetings, which includes assessment and agreement on key organisational decisions, informed by our governing document and policies.

- Complaints policy
- Data security and protection policy
- Environmental policy
- Bullying and harassment policy
- Expense policy
- Fundraising policy
- Grievance policy
- Anti-corruption and bribery
- Overseas staff risk policy
- Recruitment and selection policy
- Risk policy
- Safeguarding vulnerable policy
- Sick and absence policy
- Social media policy
- Whistleblowing policy
- Website Cookies policy Term & Conditions and Privacy Policy
- Internal financial charity controls
- Reserves Policy

# Financial review

## Statements of Financial Activities

### Income and Expenditure Statement

For the period ended 31st March 2025

Income	Unrestricted Funds (£)	Total 2024-5(£)	Total 2023-4(£)
Grants	0	0	128,000
Donations	105,243	105,243	6,595
Donations in kind	200,620	200,620	100,650
Bank Interest	472	472	450
	<b>306,335</b>	<b>306,335</b>	<b>235,695</b>
<b>Expenditure</b>			
Salaries and Wages	(105,544)	(105,544)	(57,980)
Programme Expenses	(34,779)	(34,779)	(6,978)
Accounting and Legal Fees	(2,556)	(2,556)	(2,160)
Fundraising and Marketing	(11,121)	(11,121)	(5,047)
General Administrative Cost	(5,924)	(5,924)	(1,018)
Office	(2,183)	(2,183)	(620)
Donations in kind	(200,620)	(200,620)	(100,650)
	<b>(362,727)</b>	<b>(362,727)</b>	<b>(174,453)</b>
<b>Net Income/(Expenditure)</b>	<b>(56,392)</b>	<b>(56,392)</b>	<b>61,242</b>
<b>Reconciliation of Funds</b>			
Total funds brought forward	61,242	61,242	0
Net Income/Expenditure	(56,392)	(56,392)	61,242
<b>Total Funds Carried forward</b>	<b>4,850</b>	<b>4,850</b>	<b>61,242</b>

## Balance Sheet

### Current Assets

As at 31st March 2025  
(£)

As at 31st March 2024  
(£)

Cash at bank and in hand	1,311	62,058
Prepayments	19,821	7,443
Other Debtors	3,104	0
	<b>24,236</b>	<b>69,501</b>

### Creditors: amounts falling due within one year

Trade Creditors	(16,919)	(2,690)
Other Creditors	(2,467)	(5,569)
	<b>(19,386)</b>	<b>(8,259)</b>

### Net Current Assets

**4,850** **61,242**

### Net Assets

**4,850** **61,242**

### Reconciliation of Funds

Total funds brought forward	61,242	-
Net Income/Expenditure	(56,392)	61,242
<b>Total Funds</b>	<b>4,850</b>	<b>61,242</b>

Approved by the Trustees and signed on behalf by:



Philippe Jacon (Chair of the Board of Trustees)

# Notes forming part of the Financial Statements for the year ended 31st March 2025

## 1. Basis of preparation

### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. These accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The financial statements have been prepared in accordance with the Charities Act 2011, the charity's governing document, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (the Charities SORP). The charity is a public benefit entity as defined by FRS 102.

### 1.2 Fund accounting

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of any of the objectives of the charity.

### 1.3 Incoming resources

All incoming resources are included in the statement of financial activities in the period to which they relate.

### 1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs.

### 1.5 Donated services and facilities

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the Income and Expenditure Statement.

### 1.6 Tangible Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £750. They are valued at cost

## 2. Analysis of Income

Income	Unrestricted Funds (£)	Total 2024-5 (£)	Total 2023-4 (£)
Grants	0	0	128,000
Donations	105,243	105,243	6,595
Donations in kind	200,620	200,620	100,650
Bank Interest	472	472	450
	<b>306,335</b>	<b>306,335</b>	<b>235,695</b>



### 3. Staff numbers

The average number of full-time employees during the period was 1 (prior year: 1).

### 4. Staff costs

	Year End March 31 2025 (£)	Year End March 31 2024 (£)
Salaries and wages	99,999	50,208
Social security costs	2,545	6,272
Pension costs (defined contribution scheme)	3,000	1,500
<b>Total staff costs</b>	<b>105,544</b>	<b>57,980</b>

The number of employees whose total employee benefits for the year exceeded £60,000 was as follows: £100,001 – £110,000: 1 (2024: 0)

The prior year figure reflects a shorter period of operation of approximately six and a half months.

### 5. In-kind funded products and services

Spirit Health Foundation's model is based on receiving in-kind funded products and services from Spirit Health Group, which are provided to its country non-profit partners to deliver its charitable mission and goals.

The products and services donated by Spirit Health Group are provided directly onward to Spirit Health Foundation's non-profit partners to deliver our charitable projects.

Below details the estimated normal market value of these products and services for the three-month period where this was applicable for the year ended 31st March 2025. The value of Clinitouch platform licenses are accounted for in the financial periods once projects are actually launched and the licenses are used.

The value of other volunteer time to support the charity is not included in these statements.

### 6. Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. A provision for impairment of debtors is made where there is evidence that amounts due will not be recoverable.

### 7. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party. Creditors are recognised at the settlement amount due. Deferred income and accruals are included within creditors.

## 8. Trustee expenses

During the year, 5 trustees were reimbursed for expenses incurred in the course of their duties. The total amount reimbursed to trustees, or paid directly to third parties on their behalf, was £3,983 (prior year: £0).

The expenses related to travel, accommodation and subsistence for the annual board strategy meeting.

## 9. Independent Examination

Fees of £540 (£450 plus VAT) were paid to the Independent Examiner for the independent examination of the charity's accounts for the year ended 31 March 2025 (previous year: £1,800 inclusive of VAT).

## 10. In-kind funded products & services from Spirit Health Group to Spirit Health Foundation

South Africa Screening Initiative	
Patient licenses	£27,750
Health Worker licenses	£5,190
Kenya Monitoring Initiative	
Health Worker licenses	£13,840
Clinical pathways build	£30,000
Capacity building	£10,000
Health Worker licenses	£30,000
Eswatini Monitoring Initiative	
Health Worker licenses	£13,840
Clinical pathways build	£30,000
Capacity building	£10,000
Health Worker licenses	£30,000
	£200,620

Products & services provided as in-kind funding by Spirit Health Foundation to country non-profit partners

South Africa Screening Initiative	
Patient licenses	£27,750
Health Worker licenses	£5,190
Kenya Monitoring Initiative	
Health Worker licenses	£13,840
Clinical pathways build	£30,000
Capacity building	£10,000
Health Worker licenses	£30,000
Eswatini Monitoring Initiative	
Health Worker licenses	£13,840
Clinical pathways build	£30,000
Capacity building	£10,000
Health Worker licenses	£30,000
	£200,620

## Auditor's or Independent Examiner's Report

### Independent examiner's report to the trustees of The Spirit Health Foundation ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

You are satisfied that the accounts of the CIO are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for England and Wales under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements and the Act; or
4. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Emma D'Aubyn FCA

Mutu Accountancy Ltd, 1.07 Newark Works, 2 Foundry Lane, Bath, BA2 3GZ

28/01/2026