

ST. ANDREW'S CLINICS FOR CHILDREN
(A Company limited by guarantee and not having a share capital)

UNAUDITED ANNUAL REPORT AND FINANCIAL STATEMENTS

Year to 30 September 2025

Company Number SC140214
Charity Number SC020553

ST. ANDREW'S CLINICS FOR CHILDREN

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ST. ANDREW'S CLINICS FOR CHILDREN

COMPANY INFORMATION

For the year ended 30 September 2025

Directors:	Dr Ama Addo Patricia Barclay Dr Ruth Bland Professor John Briggs (Chair) Niall Campbell (resigned 6 th November 2025) Professor Philip Cotton OBE Aileen Dickinson Professor Paul Garside Rt Hon Lord Kerr of Kinlochard GCMG Dr Sue Kinn Siobhan Nairn Dr Bernadette O'Hare (resigned 3 rd December 2025) Lillias Robinson BEM Aimee Russell (resigned 2 nd November 2025) Dr Francesca Savioli Dr Richard Simpson OBE
Secretary:	Dentons Secretaries Limited
Registered Office:	1 George Square Glasgow G2 1AL
Charity Number:	SC020553
Company Reference Number:	SC140214
Independent Examiner:	David Hoose, Partner Forvis Mazars LLP 100 Queen Street Glasgow G1 3DN
Solicitors:	Dentons UK and Middle East LLP 1 George Square Glasgow G2 1AL
Bankers:	Virgin Money UK 326 Byres Road Glasgow G12 8AN

ST. ANDREW'S CLINICS FOR CHILDREN

DIRECTORS' REPORT

For the year ended 30 September 2025

The Directors, who are also Trustees for charitable purposes, present their report together with the unaudited financial statements for the year ended 30 September 2025.

STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

Company law requires the Directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing those financial statements the Directors are required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the Company will continue in business.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

St. Andrew's Clinics for Children (STACC) is a Company limited by guarantee and a Company registered in Scotland. Annual returns are made to the Office of the Scottish Charity Regulator, and St Andrew's Clinics for Children is recognised as a Charity by HM Revenue and Customs for the purposes of Section 505 of the Income & Corporation Taxes Act 1988. Its governing instruments are its Memorandum and Articles of Association.

OBJECTIVES AND ACTIVITIES

The objectives for which the Company is established are "the provision and development of healthcare for children in Africa, including but not limited to the formation, management and running of medical clinics for the provision of medical services and support to children in Africa".

St Andrew's Clinics for Children (STACC) was set up in 1992 by staff and students of the University of Glasgow to raise funds to support the medical treatment of children, especially those under the age of 5 years, in some of the poorest areas of rural Africa. Initially, STACC raised funds to support a programme to eliminate intestinal worms amongst children in Sierra Leone, and later expanded to support children's clinics in Ghana, Nigeria, Tanzania, Uganda, Kenya and Malawi. Currently, STACC supports children's clinics in Nigeria, Kenya, Malawi and two clinics in Uganda. In the 33 years since its foundation, STACC has raised sufficient funds to treat almost 1.7 million children in Africa.

STACC is run entirely by volunteers and has no paid staff, hence about 95 pence in every Pound Sterling raised goes directly to the supported clinics to treat children (the remainder is used for necessary expenditure in the UK including annual auditors' fees, bank charges, website charges and insurance). The STACC Board operates to two key principles. Firstly, all clinical and managerial decisions are taken by the Directors of clinics in Africa, and not by the Board in Scotland. Secondly, as conditions of funding, each supported clinic must use only patented medication, must present quarterly accounts to the STACC Board for approval before further funding is released, and must have a clear safeguarding policy in place.

ST. ANDREW'S CLINICS FOR CHILDREN

DIRECTORS' REPORT (continued) For the year ended 30 September 2025

REVIEW OF ACTIVITIES

During FY2024-25, STACC transferred sufficient funds to the five supported clinics to provide medical treatment to over 40,000 children, most of whom would otherwise have not received any treatment at all without this support. The clinics in receipt of financial support during the year remain STACC ILE-IFE in Osun State, Nigeria; the children's ward at St Kizito's Hospital in north-east Uganda; the children's ward at St John's Hospital in northern Uganda; BION in Kajiado County in southern Kenya; and Masambuka Clinic in Machinga district in southern Malawi. As incoming donations and gifts during the year did not meet the budgets required by the clinics, the Board used some of its reserves to meet the gap, rather than reduce funding to the clinics.

All five clinics experienced a range of pressures during the year, both medical and non-medical. The main clinical challenge remains malaria, peaking during the wet seasons, but prevalent all the year round; over 70% of all presentations continue to be for malaria. Presentations for upper respiratory tract infections and intestinal disorders are the second and third most common types of presentations. Anti-malaria vaccinations are being slowly rolled out, and evidence suggests that these vaccinations are about 30% effective at preventing the infection, and for many of those who still develop malaria, the infection can be less serious. The clinics are, therefore, optimistic that the malaria burden will ease over the next few years, but add a caution that the malaria parasite is adept at mutating and evolving over time to reduce the effectiveness of medication.



St Kizito's outreach programme, Uganda

ST. ANDREW'S CLINICS FOR CHILDREN

DIRECTORS' REPORT (continued) For the year ended 30 September 2025

All the clinics continue to experience high national inflation rates and this has an impact on their ability to source medical supplies. In addition, Malawi experienced a 44% devaluation of the Kwacha during the year which impacted on its ability to import goods. The decision by the Trump administration to stop USAID to Africa early in 2025 had a major negative impact on both St John's and St Kizito's in Uganda, with the former losing funding for 25 medical staff, and the latter 18 medical staff, included within which were nurses from the respective children's wards. STACC is doing what it can to try to meet some of these staffing costs.

STACC Ile-Ife, now in its 27th year of operation, continued to provide its comprehensive programme of mobile health care to 12 villages in the region, despite occasional problems affecting access such as poor roads and occasional banditry. BION in Kenya has continued to work with FGM professionals in Kajiado County to deliver talks on the health problems associated with female genital mutilation as this is one of the biggest health challenges for young girls in the area, as well as being an illegal practice in Kenya. This is in addition to its regular programme of anti-malaria, hygiene and nutritional support to the communities.



Three generations of the same family who have received treatment at STACC Ile-Ife, Nigeria

STACC continues to support the reconstruction of the health post at Masambuka in Malawi and its conversion into a primary clinic. Progress has been slow due to a number of factors including the major devaluation of the Malawi currency noted above, the outbreak of a cholera epidemic and the impact of Cyclone Freddy which resulted in massive infrastructural damage throughout the country and which made routes to Masambuka impassable to vehicles for several weeks. Because of the financial crisis hitting Malawi, the Mpinganjira Foundation was unfortunately unable to meet its promised funding obligations. However, an appeal was launched amongst STACC supporters in the UK, and we are now optimistic that progress will be made once again with a view to opening the new clinic by early 2026.

ST. ANDREW'S CLINICS FOR CHILDREN

DIRECTORS' REPORT (continued) For the year ended 30 September 2025



Bicycle ambulance at Masambuka, Malawi

Inevitably, fund raising remains a perennial challenge so the Board is grateful for the staunch and solid support of the friends of STACC who have made gifts during the year. The Board would also wish to acknowledge the huge amount of clinical work undertaken by the staff at the clinics, often under very difficult and trying circumstances.

RISK MITIGATION

The Directors regularly review risk assessment for the Company. They have put in place procedures to minimise the risks to which the Company is exposed and these have proved effective during the year.

FINANCIAL REVIEW

STACC recorded a net deficit of £28,295 (2024 net deficit £48,464). The level of donations and other income of £151,600 has increased from the prior year total of £97,993. With a high level of reserves and cash brought forward the Company has the means to continue their programme of support for the immediate future.

ST. ANDREW'S CLINICS FOR CHILDREN

DIRECTORS' REPORT (continued) For the year ended 30 September 2025

DIRECTORS

The Directors who served throughout the year and to the date of this report were as follows: -

Dr Ama Addo
Patricia Barclay
Dr Ruth Bland
Professor John Briggs (Chair)
Niall Campbell (resigned 6th November 2025)
Professor Philip Cotton OBE
Aileen Dickinson
Professor Paul Garside
Rt Hon Lord Kerr of Kinlochard GCMG
Dr Sue Kinn
Siobhan Nairn
Dr Bernadette O'Hare (resigned 3rd December 2025)
Lillias Robinson BEM
Aimee Russell (resigned 2nd November 2025)
Dr Francesca Savioli
Dr Richard Simpson OBE

The Board has its make up under constant review and looks to appoint Trustees with a range of expertise, including medical doctors, particularly paediatricians, medical researchers, and those with financial, IT, legal and fundraising expertise as well as those with experience of healthcare in Africa. As the Board's needs have changed any gaps in the skills base are identified and filled.

POLICY ON RESERVES

Reserves have decreased to £230,664 in the current year compared to the prior year of £258,959. Funds have been held for particular projects with a view to ensuring continuity of funding which is vital for maintaining support. The Directors consider that they should have reserves sufficient to cover at least one year's worth of funding for current projects.

SMALL COMPANY EXEMPTIONS

The Directors have prepared this report in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board and signed on its behalf by:


John Briggs (Mar 17, 2026 08:44:45 GMT)

J Briggs

Director

Date: **17/03/2026**

ST. ANDREW'S CLINICS FOR CHILDREN

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST. ANDREW'S CLINICS FOR CHILDREN

For the year ended 30 September 2025

I report on the financial statements of St Andrew's Clinics For Children for the year ended 30 September 2025 which are set out on pages 10 to 17.

Respective Responsibilities of Trustees and Examiner

The Trustees (who are also Directors of the Company for the purposes of Company Law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of Independent Examiner's Report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements present a 'true and fair view' and the Report is limited to those matters set out in the Statement below.

ST. ANDREWS CLINICS FOR CHILDREN

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST. ANDREW'S CLINICS FOR CHILDREN (continued)

For the year ended 30 September 2025

Independent Examiner's Statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of St Andrew's Clinics For Children in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



[David Hoose \(Mar 17, 2026 08:46:48 GMT\)](#)

David Hoose, Partner
FORVIS MAZARS LLP
100 Queen Street
Glasgow
G1 3DN

Date: 17/03/2026

ST. ANDREW'S CLINICS FOR CHILDREN

STATEMENT OF FINANCIAL ACTIVITIES (including INCOME AND EXPENDITURE ACCOUNT)

For the year ended 30 September 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies		131,805	11,865	143,670	92,207
Income from investments - interest		7,930	-	7,930	5,786
Total		<u>139,735</u>	<u>11,865</u>	<u>151,600</u>	<u>97,993</u>
Expenditure on:					
Raising funds		216	-	216	216
Charitable activities	3	153,679	26,000	179,679	146,241
Total		<u>153,679</u>	<u>26,000</u>	<u>179,895</u>	<u>146,457</u>
Net (expenditure) / income before transfers	2	(14,160)	(14,135)	(28,295)	(48,464)
Transfers		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (expenditure) / income		(14,160)	(14,135)	(28,295)	(48,464)
Total funds brought forward		<u>215,573</u>	<u>43,386</u>	<u>258,959</u>	<u>307,423</u>
Total funds carried forward		<u><u>201,413</u></u>	<u><u>29,251</u></u>	<u><u>230,664</u></u>	<u><u>258,959</u></u>

Comparative figures are disclosed in note 12.

BALANCE SHEET
As at 30 September 2025

	Note	2025 £	2024 £
CURRENT ASSETS			
Investments	5	100,000	150,000
Debtors	6	9,460	12,138
Cash and cash equivalents	7	123,124	98,651
		<hr/>	<hr/>
		232,584	260,789
CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR			
	8	(1,920)	(1,830)
		<hr/>	<hr/>
TOTAL NET ASSETS		230,664	258,959
		<hr/> <hr/>	<hr/> <hr/>
FUNDS			
Unrestricted	9	201,413	215,573
Restricted	9	29,251	43,386
		<hr/>	<hr/>
FUNDS – TOTAL		230,664	258,959
		<hr/> <hr/>	<hr/> <hr/>

The Directors are satisfied that the Company is entitled to exemption from the provisions of the Companies Act 2006 relating to the audit of the financial statements for the period by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 (1) to (3) of the Act.

The Directors acknowledge their responsibilities for:

- (i) ensuring that the Charitable Company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Charitable Company at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the Charitable Company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS102 Section 1A - small entities.

Approved by the Board and signed on their behalf by:

John Briggs
[John Briggs \(Mar 17, 2026 08:44:45 GMT\)](#)

J Briggs
 Director

Date: 17/03/2026

ST. ANDREW'S CLINICS FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2025

1. ACCOUNTING POLICIES

Company status

The Company is a private Company limited by guarantee, and a Company registered in Scotland. The registered office is 1 George Square, Glasgow, G1 3DN. The members of the Company are the Directors named on page 2. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts on accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) – (“Charities SORP (FRS 102)”), and the Companies Act 2006.

St Andrew's Clinics for Children meets the definition of a public benefit entity under FRS 102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Going concern

The Directors feel it is appropriate that the financial statements be prepared on the going concern basis. The Directors consider that they should have reserves sufficient to cover at least one year's worth of funding for current projects.

If the Company was unable to continue in operational existence for the foreseeable future, adjustments would have to be made to amend the balance sheet values to their recoverable amounts and to provide for any further liabilities that might arise.

The principal accounting policies are set out below:

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Company and which have not been designated for other purposes. Restricted funds can only be used for particular restricted purposes within the objectives of the Company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

ST. ANDREW'S CLINICS FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 30 September 2025

Income

All income is included in the Statement of Financial Activities when the Company has entitlement to the funds, probability of receipt and the amount can be measured with sufficient reliability.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Charitable expenditure includes costs incurred in the delivery of our charitable activities. It includes both grants allocated directly to projects and costs of an indirect nature necessary to support them. Fixed assets purchased for use in developing countries are donated to the relevant clinics in the year of purchase, and included in grant payments.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Creditors

Short term creditors are measured at transaction price.

Taxation

No provision is required for corporation tax due the charitable status of the company

ST. ANDREW'S CLINICS FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 30 September 2025

2. NET INCOME/(EXPENDITURE)

The net income/(expenditure) for the financial year is stated after charging:

	2025 £	2024 £
Independent examination and accounts preparation fee	1,920	1,830

No Directors received any remuneration during the year and no expenses were reimbursed to Directors (2024: £nil). The Company has no employees or key management personnel.

Company Director Indemnity Insurance cover has been taken out by the Company at a cost of £499. for a year (2024: £631).

3. CHARITABLE ACTIVITIES

Included within charitable expenditure are the following grant payments:

	2025 £	2024 £
Grant payments:		
STACCILEIFE, Nigeria	46,200	42,250
St Kizito's Hospital, Matany, Uganda	44,000	43,200
St John's, Uganda	44,000	40,000
BION, Kenya	14,600	16,200
Masambuka, Malawi	26,000	-
	174,800	141,650
Administration	2,959	2,761
Governance costs	1,920	1,830
	179,679	146,241

Governance costs represent independent examination and accounts preparation fees.

ST. ANDREW'S CLINICS FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 30 September 2025

4. TAXATION

No provision for corporation tax is required as the Company has been recognised as a Charity by HMRC for the purposes of tax relief granted by Section 505 of the Income and Corporation Taxes Act 1988.

5. INVESTMENTS

	2025 £	2024 £
Cash on deposit	100,000	150,000

6. DEBTORS

	2025 £	2024 £
Accrued income – Gift Aid receivable	9,460	12,138

7. CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in current account	123,124	98,651

8. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals	1,920	1,830

ST. ANDREW'S CLINICS FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 30 September 2025

9. FUNDS

	Balance at 30 Sept 2024 £	Income £	Expenses £	Transfers £	Balance at 30 Sept 2025 £
UNRESTRICTED FUNDS					
General reserve	215,573	139,735	(153,895)	-	201,413
	<u>215,573</u>	<u>139,735</u>	<u>(153,895)</u>	<u>-</u>	<u>201,413</u>
RESTRICTED FUNDS					
Ghanaian project	16,886	-	-	-	16,886
Masambuka, Malawi	26,500	11,865	(26,000)	-	12,365
	<u>43,386</u>	<u>11,865</u>	<u>(26,000)</u>	<u>-</u>	<u>29,251</u>
Total funds	<u>258,959</u>	<u>151,600</u>	<u>(179,895)</u>	<u>-</u>	<u>230,664</u>

Purpose of Restricted Funds

STACC Ghana: A £62,500 donation was given to be used in the Northern &/or Ashanti regions of Ghana. To-date, £45,614 has been spent on paediatric ICU equipment and on refurbishing a counselling space. The remaining funds will be spent when a suitable project is identified & approved by the donor.

STACC Masambuka, Malawi: STACC is supporting development of the Masambuka clinic in the Machinga district of Malawi. Donations totaling £11,865 received in 2024/25 will contribute towards the construction of a house for medical staff so that the clinic can be staffed every day, and the installation of solar panels and power plant to provide electricity for the clinic.

10. COMPOSITION OF FUNDS

	Current assets £	Current liabilities £	Total £
Unrestricted funds	203,333	(1,920)	201,413
Restricted funds	<u>29,251</u>	<u>-</u>	<u>29,251</u>
Net assets	<u>232,584</u>	<u>(1,920)</u>	<u>230,664</u>

ST. ANDREW'S CLINICS FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 30 September 2025

11. CONTROLLING PARTY

In the opinion of the Directors, the charitable Company has no ultimate controlling party.

12. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES (including INCOME AND EXPENDITURE ACCOUNT)

For the year ended 30 September 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income and donations from:			
Donations and legacies	81,707	10,500	92,707
Income from investments - interest	5,786	-	5,786
	<hr/>	<hr/>	<hr/>
Total	87,493	10,500	97,993
	<hr/>	<hr/>	<hr/>
Expenditure on:			
Raising funds	216	-	216
Charitable activities	146,241	-	146,241
	<hr/>	<hr/>	<hr/>
Total	146,457	-	146,457
	<hr/>	<hr/>	<hr/>
Net (expenditure) / income	(58,964)	10,500	(48,464)
	<hr/>	<hr/>	<hr/>
Transfers	-	-	-
	<hr/>	<hr/>	<hr/>
Net (expenditure) / income	(58,964)	10,500	(48,464)
	<hr/>	<hr/>	<hr/>
Total funds brought forward	274,537	32,886	307,423
	<hr/>	<hr/>	<hr/>
Total funds carried forward	215,573	43,386	258,959
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>