REGISTERED COMPANY NUMBER: 05557821 (England and Wales)
REGISTERED CHARITY NUMBER: 1111504

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

FOR

MATERNITY WORLDWIDE LIMITED
(A COMPANY LIMITED BY GUARANTEE)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
Our Objects

The Charity was established to improve maternal outcomes in developing countries where maternal mortality and morbidity are highest. The Charity's objects ('the Objects') are:

- The promotion, preservation and protection of the health of women undergoing childbirth and all matters relating to pregnancy and childbirth in general, and in particular through the provision or assistance in the provision of medical or other personnel to work in maternity units in all jurisdictions;
- To carry out research into the provision of appropriate maternity units and services in all jurisdictions;
- The advancement of the public education in all matters relating to pregnancy and childbirth in general in all jurisdictions;
- To procure to be prepared, printed, published, or issued by all means appropriate such papers, books, pamphlets, periodicals, or advertisements as shall further the objects of the Charity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

OBJECTIVES AND ACTIVITIES

Significant activities

The year ending 30th September 2025 saw further income recovery and sustained activity in the countries in which we operate (currently primarily in Malawi and Uganda). However, as envisaged in our 2023-24 Annual Report, the continuing cost of living crisis in Malawi and Uganda has presented significant challenges. The Trustees expect the continued inflationary pressures, which have a disproportionately high impact on the poorer communities which we support, will continue and potentially increase in the foreseeable future. In this regard, the Trustees are cognisant of the need to use the Charity's increased income to ensure greater resilience and sustainability to face the likely challenges ahead, whilst, at the same time, ensuring the most effective use of the Charity's funds. We maintain frequent communication (normally at least weekly) with our staff and associated colleagues in Malawi and Uganda but, for some time, the Trustees have felt the need for a country visit by the Chair and/or another Trustee to give us a better understanding of the most efficient use of resources and needs. Such a visit was envisaged in the 2023-24 Annual Report and we are pleased to report that the Chair, Dr Adrian Brown, visited Malawi in September 2025. A report of this visit is included below.

In terms of fundraising, we have maintained the improved financial position reported in 2023-24, compared with the immediate post-pandemic years. The Trustees are delighted to report that the Charity enjoyed further fundraising success in the 2024 'Big Give' Christmas Challenge, in which donations raised by the Charity are doubled up to a pre-determined target. This raised a record-breaking amount for the Charity in excess of £20,000 and we are especially grateful to those supporters who gave so generously through pledges and all the donors who ensured that our target would be met, thus ensuring the doubling of our fundraising from the event.

Malawi - Zomba District

During the reporting year, we have continued to focus on improving maternal and newborn health outcomes across 91 rural villages in the Zomba region, using a community-centered approach to strengthen awareness, promote positive health-seeking behaviours, and to address systemic barriers that contribute to maternal and newborn mortality. We continue to base our approach on the 'Three Delays Model' (delays in: deciding to seek care; in reaching appropriate health facilities; in receiving adequate care upon arrival at the health facility).

The work has been implemented through dedicated field coordinators who regularly engage with communities delivering essential reproductive health education. For example, 45 community volunteers in T/A Chikowi and Mwambo conducted household follow-ups for pregnant women, encouraging first trimester ANC attendance and facilitating delivery planning. In addition, strengthened community referral mechanisms in collaboration with Pirimiti, Matiya and Magomero Health Posts including locally coordinated emergency plans and transport systems, have improved access to health facilities and reduced delays in reaching care. In several hard-to-reach villages like Ndalama, Mlilima, Muhasuwa, Chilipaine and Msosa, bicycle ambulances and community emergency savings initiatives were revived through village health committees to support urgent referrals for laboring mothers.

We continue to place strong emphasis on maternal health promotion through the establishment and support of community-based women's groups, which have become important platforms for sharing knowledge, encouraging peer support, and reinforcing key messages on maternal, newborn, and child health. Topics such as birth preparedness, nutrition, postnatal care, sanitation, and family planning have been consistently discussed, leading to improved understanding and adoption of safe motherhood practices. In villages such as Chapola, Kumisuku, Masuli. Chisupe and Nkata, women's groups held regular learning sessions and cooking demonstrations from March to September 2025 focusing on balanced diets for pregnant and lactating mothers using locally available foods. During the reporting year, 31 Health Surveillance Assistants reported improved cooperation between women's groups and local health facilities, during 48 outreach clinics.

An important area of progress during the reporting period has been the promotion of household "smartness," referring to improved hygiene, sanitation, and organization at household level. Of the 91 villages in which we work, 79 have adopted good health practices such as maintaining clean and well-swept surroundings, properly caring for toilets, and ensuring that kitchens and eating utensils are kept in hygienic conditions. During community monitoring visits conducted between May and August 2025 in villages around TA Chikowi and TA Mwambo, local leaders observed increased construction of rubbish pits, improved toilet coverage, and better food storage practices among households participating in women's groups. We anticipate that these improvements in household hygiene and organisation will have a direct positive impact on maternal and newborn health.

OBJECTIVES AND ACTIVITIES

Notably, male involvement has become increasingly important and, through targeted engagement activities, male involvement has increased from 45% to 53.4%. Men have been encouraged to actively participate in maternal health matters including attending antenatal visits, supporting birth preparedness, and contributing to decision-making processes within households. In many communities, men are now acting as advocates for safe motherhood, helping to influence positive change at household and community levels. Local leaders, volunteers, and community groups have taken on more active roles in promoting maternal health, contributing to the sustainability of project interventions. For example, village heads in areas such as Kumisuku and Romphwa actively participated in community review meetings and supported follow-up visits for pregnant women who missed antenatal appointments.

In addition to maternal health services, the project has contributed to improved household wellbeing through complementary initiatives such as backyard gardening. Communities have been supported to grow fresh and nutritious vegetables, which has enhanced food security and improved nutrition for pregnant and lactating women. In villages such as Na,mbano and Mbaisa, households established small backyard gardens producing vegetables including mustard, tomatoes, and okra during the 2025 growing season.

Overall, our work continues to aim to deliver meaningful improvements in knowledge, attitudes, and practices related to maternal and newborn health. Increased uptake of antenatal care services, improved nutrition, stronger male involvement, enhanced household hygiene ("smartness") and strengthened community support systems demonstrate positive progress, thus laying a solid and sustainable foundation for continued reduction of maternal and newborn mortality in rural Zomba.

Visit to Malawi, September 2025

Our Chair, Dr Adrian Brown, visited Malawi for 8 intensive days in September 2025. This was particularly important as it was the first visit by a Board member to our projects in Malawi since the COVID-19 pandemic. Adrian is the Board lead for our work in Malawi and manages the team remotely through regular online meetings and phone calls. Although this works very well, it cannot replace visiting in person and working directly with the team. The focus of the trip was a 'rapid review' of the current project activities to support development of the strategy for on-going work in Zomba District Malawi. The review included visiting 7 village women's group across the catchment area, interviews with stakeholders at the three main health facilities that Maternity Worldwide supports, at Zomba District Hospital, representatives from the Civil Society Organisation (CSO) Network, Malawi NGO Board and the District Health Officer's team.

Adrian was delighted to report that the team were working well, each of the villages visited it was clear that the level of knowledge of women around maternal and newborn health, including the danger signs in pregnancy and family planning (taught by Maternity Worldwide staff and facilitators) was high. It was also fantastic to hear some of the success stories of the revolving loan scheme. The main challenges in the groups are now due to the impact of high inflation (in part due to the currency devaluation two years ago) and that the amounts in the revolving loan scheme now are comparatively less than they had been at the start of the project. It was also fantastic to get very positive unprompted feedback from women and their husbands around the care provided by clinical staff at the health facilities trained by Maternity Worldwide. They reported that they were treated with kindness and dignity. Not all the staff have had this training and it was clear the feedback in relation to the staff not yet trained by Maternity Worldwide was less positive. It is hoped that further training of skilled birth attendants will be feasible in the next stage of the project.

Each of the health facilities visited were continuing to provide high quality maternity services and at Magomero Health Centre it was fantastic to visit the newly built delivery suite (labour ward). A list of key equipment needs was collated, and Maternity Worldwide will support procurement of new equipment subject to funding.
Overall Adrian felt that there was a positive and optimistic atmosphere in Zomba, despite the economic challenges. The findings of the review and recommendations were shared with the team in person on the last day of the visit and it is hoped that a second follow-up visit will take place in late 2026.

Uganda - Hoima and Masindi Districts

The overall strategy of our work in Uganda has remained to work with partners in local communities to deliver effective, efficient and sustainable maternal healthcare programmes. These partnerships are essential because, in the Hoima and Masindi districts where our work is focused, current healthcare services are fragmented, especially in the rural areas. Our partners include: the District Health Office, Hoima Referral Hospital, the Princess Alexandria Health Centre IV (formerly known as the Azur Maternity Clinic) and the Anglican Diocese which is the largest provider of community health services.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

OBJECTIVES AND ACTIVITIES

Maternity Worldwide-funded construction and the setting up of the Kiryabatuzi Maternity Centre, which was handed over to the Anglican Diocese and has been fully operational since 2017. It is now called the Kiryabatuzi Church of Uganda Health Centre III.

Highlights of work during the year 2024/2025 have included:

- Continuing to provide financial and governance support, including salaries of the midwives at the health centre.

- Facilitating the support of 65 successful deliveries at the health centre, 15 successful referrals to Hoima Referral Hospital and the Princess Alexandra Health Centre IV and carrying out 337 antenatal appointments in the clinic and 445 in the local community

- Continuing to support Village Health Teams (VHTs). This is a team of trained volunteers that support health services at village level by providing health promotion and mobilization, sensitization and referral of pregnant women to appropriate support and services. During this year they successfully referred 150 women from the community to appropriate maternal health support.

- Continuing partnership working and attendance at engagement meetings with existing partners such as District Health Officer (Hoima District Local Government), the Diocese, Uganda and Hampshire Hoima Hospital Charity and the Uganda protestant medical bureau.

- Led on the organization of a successful International Day of the Midwives celebration event in Hoima in May 2025 and provided Mama kits (also known as Clean Birth kits, including essential items to prevent infections and comlications in childbirth such as sterile gloves, a birthing mat, cord clamps/ ties, cotton wool, gauge, baby soap) to support local women.

- Continuing to work with our partners in the Diocese since the appointment of new Bishop and leadership team in the summer of 2024.

Public benefit
In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the guidance given by the Charity Commission. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set. The Trustees believe that this is demonstrated in the report.

Policies update
Following our comprehensive revision of policies in 2020-21, during the 2024-25 year, the Charity focused on updating only where necessary.

FINANCIAL REVIEW
Financial review
Our total income for the year was £62,376 compared to £61,480 in 2023-24 (an increase of 1.5%). We are fortunate to have loyal and supportive donors and, especially some large donations in respect of the Big Give Christmas Appeal.

Our total expenditure for the year was £51,493 compared with £49,935 in 2023/2024 (an increase of 3.1%). At the end of the year we held funds of £30,156 compared with £19,273 in 2023-24 (an increase of 56.4%). £6,048 of these funds were restricted.

FINANCIAL REVIEW

Reserves policy

The Charity aims to hold reserves to cover:
- Unforeseen emergencies
- Continuity of operations, both overseas and in the UK, if sources of income reduce unexpectedly
- Planned commitments that cannot be met by future income alone, such as the purchase of an asset
- Short-term deficits in cash budgets such as project expenditure in advance of receipt of a grant

The level of reserves required and available at any one time is assessed with reference to these policies and is reviewed on at least a quarterly basis. We consider that, in the absence of circumstances described above, three months' running costs (UK) and one month running costs (overseas) is the minimum level to ensure operational continuity throughout peaks and troughs of income. In the three years preceding 2023-24, due to limited fundraising activities and targets not being met due to the Covid pandemic, it was necessary to use reserves and for the Board to continually review income and expenditure very closely to ensure maintenance of project activity and protection of restricted income. Fortunately, as in 2023-24, for 2024-25, we have been able to revert to the reserves policy stated above. We will keep this level of reserves under review in respect of the resilience of the Charity and projected global pressures.

Asset cover for funds

The Trustees consider that the assets of the Charity are sufficient to meet the Charity's obligation as a fund by fund basis.

FUTURE PLANS
COUNTRY PLANS FOR 2025-26

Malawi

Following the rapid review and further discussions with the team, a new project strategy for Malawi is being developed. This will include extension of the revolving loan scheme to a further 11 villages (not currently provided with loans) and further skilled birth training aligned to a new Malawi Ministry of Health training syllabus.

Uganda

In Uganda in 2025/6 we aim to:

- Develop our relationship with the new Bishop and his leadership team and continue to work closely in partnership with the Diocese and provide ongoing governance and financial support, including a face to face meeting as part of a Maternity Worldwide programme visit to Hoima.

- Continue to review the uptake and impact of services at the Kiryabatuzi Church of Uganda Health Centre III.

- In partnership with the Diocese explore new options for the promotion of services which are available and further develop antenatal outreach in the local community to build on the successes of the community offer in the local rural community in 2024/5.

- Strengthen partnerships with local NGOs and maternal health facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Maternity Worldwide Limited was incorporated on 8th September 2005 (registered company number : 05557821).

It received charitable status on 29th September 2005 (registered charity number 1111504).

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 8th September 2005.

Recruitment and appointment of new trustees

The Memorandum and Articles of Association outline the directors' powers and principles for the effective management and administration of the Charity and trustees, including methods for the appointment and removal of trustees. The minimum number of directors/trustees is three: there is no maximum number. The Board regularly reviews its own skill set, and the Charity aims to advertise trustee vacancies as widely as is practicable with a view to maintaining a diverse Board with the full range of skills and qualities required for overseeing and growing an international charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board normally meets at least five times a year, and sets long term plans and organisational policies of the Charity. The Board also aims to hold shorter, more frequent meetings as required. The Board also sets and monitors the annual budget, approves the annual accounts, and reviews the risks facing the Charity. Day to day management of the Charity is normally undertaken by a Management Team of two-three trustees (the Chair, Secretary and one other board member), who meet regularly.

Safeguarding

Maternity Worldwide is committed to the protection and safeguarding of all children, young people and adults and to conducting its programmes in a manner that is safe for those we serve. We have safeguarding policies which aim to protect children, young people and adults with whom Maternity Worldwide come into contact, providing staff and volunteers with the overarching principles that guide our approach to safeguarding. Our polices are reviewed annually or more frequently if required. Agreements with partners (Memoranda of Understanding) also include a clause relating to these policies which require partners to acknowledge the existence and the expectation of compliance. Two Maternity Worldwide Trustees are safeguarding leads who are informed of any concerns and also available to provide support and advice. There were no safeguarding incidents during the period 2024-2025.

Induction and training of new trustees

The induction process for new Board members includes meetings with the Chair, other trustees and the staff to provide an overview of the objectives, operations and strategic direction of the Charity. New Board members are provided with relevant training, documents and policies and access to information about the governance and work of the Charity.

Risk management

The Charity has a process in place which meets the Charity Commission's detailed guidance on risk management. The Board undertakes an annual detailed examination of the principal areas of the Charity's operations in order to consider the major risks faced in each of these areas. The Board also assesses what action needs to be taken to reduce or mitigate the Charity's exposure to those risks. These findings are used to update the Charity's risk register. Risk is a standing item at all Board meetings and Board Sub-Groups are required to report to the Board prior to each meeting on any risk matters arising in the last quarter. Urgent risk issues are escalated to the Board as they occur and are addressed as a priority.

We consider that one of the biggest risks the charity continues to face is the failure to achieve growth against a situation where most of our efforts have to be applied to maintain our country infrastructure with only limited growth possible. The Trustees remain of the view that further strengthening of fundraising activity is essential to re-establishing growth in the coming years and we plan to recruit a part time fundraising officer in 2025/6 to support this growth.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05557821 (England and Wales)

Registered Charity number

1111504

Registered office

Community Base
113 Queens Road
Brighton
East Sussex
BN1 3XG

Trustees

Dr A C Brown (Chair)
Ms M Russell (Secretary)
Prof S B Brown

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Company Secretary
Ms M Russell

Bankers
HSBC
153 North Street
Brighton
BN1 1SW

Website
www.maternityworldwide.org

Charity Name
Maternity Worldwide Limited

Working Name
Maternity Worldwide

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Maternity Worldwide Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the 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 year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 21st June 2026 and signed on its behalf by:

.....

Ms M Russell - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MATERNITY WORLDWIDE LIMITED

Independent examiner's report to the trustees of Maternity Worldwide Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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 attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christopher Robert Tyler FCA DChA FCIE

FI CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 23rd June 2026

MATERNITY WORLDWIDE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	49,695	-	49,695	40,242
Other trading activities	3	12,570	-	12,570	21,116
Investment income	4	111	-	111	122
Total		62,376	-	62,376	61,480
EXPENDITURE ON					
Raising funds		2,056	-	2,056	6,618
Charitable activities	5				
Project activities		49,437	-	49,437	43,317
Total		51,493	-	51,493	49,935
NET INCOME		10,883	-	10,883	11,545
RECONCILIATION OF FUNDS					
Total funds brought forward		13,225	6,048	19,273	7,728
TOTAL FUNDS CARRIED FORWARD		24,108	6,048	30,156	19,273

The notes form part of these financial statements

BALANCE SHEET
30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank		26,134	6,048	32,182	21,442
CREDITORS					
Amounts falling due within one year	13	(2,026)	-	(2,026)	(2,169)
NET CURRENT ASSETS		24,108	6,048	30,156	19,273
TOTAL ASSETS LESS CURRENT LIABILITIES		24,108	6,048	30,156	19,273
NET ASSETS		24,108	6,048	30,156	19,273
FUNDS	14				
Unrestricted funds				24,108	13,225
Restricted funds				6,048	6,048
TOTAL FUNDS				30,156	19,273

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as 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.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21st June 2026 and were signed on its behalf by:

M Russell - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows :

Computer equipment - 3 years straight line.

Project capital expenditure - 1 year expenditure is incurred.

Taxation
The Charity's considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations - single	30,601	16,043
Donations - regular	14,236	16,675
Gift aid tax	4,858	7,524
	49,695	40,242

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	12,570	21,116

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	111	122

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Project activities	36,504	12,933	49,437

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Programmatic activity - direct	36,504	31,453

7. SUPPORT COSTS

	Management
	£
Project activities	12,933

continued...

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2025 Project activities	2024 Total activities
	£	£
Programme activity - support	6,700	5,161
Independent examination	1,850	2,160
Management costs	4,383	4,543
	12,933	11,864

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

One trustee was reimbursed travel expenses amounting to £1,648 (2024 : £34).

9. STAFF COSTS

Staff costs during the year were as follows :

	2025	2024
UK Staff Costs	£	£
Wages and salaries	-	-
Social security costs	-	-
Pension cost	-	-
	-	-
Overseas Staff Costs	22,634	22,606
	22,634	22,606

The number of UK employees based on headcount was nil (2024 nil).

No employees received emoluments in excess of £60,000 (2024: none).

The charity considers its key management personnel to be the trustees. The trustees received no remuneration or benefits from the charity.

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 2024

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,242	-	40,242
Other trading activities	21,116	-	21,116
Investment income	122	-	122
Total	61,480	-	61,480
EXPENDITURE ON			
Raising funds	6,618	-	6,618
Charitable activities			
Project activities	43,317	-	43,317
Total	49,935	-	49,935
NET INCOME	11,545	-	11,545
RECONCILIATION OF FUNDS			
Total funds brought forward	1,680	6,048	7,728
TOTAL FUNDS CARRIED FORWARD	13,225	6,048	19,273

11. INTANGIBLE FIXED ASSETS

	Website £
COST	
At 1 October 2024 and 30 September 2025	7,926
AMORTISATION	
At 1 October 2024 and 30 September 2025	7,926
NET BOOK VALUE	
At 30 September 2025	-
At 30 September 2024	-

continued...

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 October 2024 and 30 September 2025	14,605	46,640	61,245
DEPRECIATION			
At 1 October 2024 and 30 September 2025	14,605	46,640	61,245
NET BOOK VALUE			
At 30 September 2025	-	-	-
At 30 September 2024	-	-	-

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	186	329
Accrued expenses	1,840	1,840
	2,026	2,169

14. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	13,225	10,883	24,108
Restricted funds			
Debbi Jupp (Malawi)	18	-	18
Funding Network (Ethiopia)	6,030	-	6,030
	6,048	-	6,048
TOTAL FUNDS	19,273	10,883	30,156

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,376	(51,493)	10,883
TOTAL FUNDS	62,376	(51,493)	10,883

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	1,680	11,545	13,225
Restricted funds			
Debbi Jupp (Malawi)	18	-	18
Funding Network (Ethiopia)	6,030	-	6,030
	6,048	-	6,048
TOTAL FUNDS	7,728	11,545	19,273

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,480	(49,935)	11,545
TOTAL FUNDS	61,480	(49,935)	11,545

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.