

Charity registration number SC051913 (Scotland)

**MATERNAL HEALTH AFRICA SCIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

# MATERNAL HEALTH AFRICA SCIO

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr K R Stephen Mr A C Petersen Mr A Anderson Ms C S During Ms K C Shilumani
<b>Charity number</b>	SC051913
<b>Principal address</b>	3 Thistle Road Aberdeen United Kingdom AB21 0NN
<b>Independent examiner</b>	Greg Houston FCCA Azets 37 Albyn Place Aberdeen United Kingdom AB10 1JB

---

# MATERNAL HEALTH AFRICA SCIO

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 17

---

# MATERNAL HEALTH AFRICA SCIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2025

---

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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**

The Charity was established as a charitable organisation to support the following charitable purposes and, without prejudice to the foregoing generality, provide information, education, facilities and services to those across the world, where there is a need, in order to improve the health and/or standards of living of those who live there: 1.1. the advancement of health; 1.2. the saving of lives; 1.3. the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage; 1.4. the advancement of citizenship or community development; 1.5. the prevention or relief of poverty; 1.6. the advancement of environmental protection or improvement; 1.7. the advancement of education; 1.8. the provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended; 1.9. the advancement of human rights, conflict resolution or reconciliation; 1.10. the promotion of religious or racial harmony; and 1.11. the promotion of equality and diversity.

#### **Vision and Mission**

Our vision of global maternal equality through life saving and life changing interventions aligns with the United Nations' 2030 Sustainable Development Goals (SDG), which promotes good health and well-being. SDG's key targets include reducing maternal mortality and ending preventable deaths of newborns and children. Inspired by these goals, we continue to be dedicated to improving healthcare access and outcomes for mothers and babies by:

- **Life Saving interventions**

Making immediate and significant improvements to maternal health outcomes, often where standards and resources are such that being pregnant can be a life-threatening situation for both mother and unborn child.

- **Life Changing interventions**

Raising standards of healthcare and opportunities for women and children, to make a sustainable change through education, empowerment and working within local communities.

#### **Governance and Operational Management**

Our Board Trustees have remained the same during the year to 31 August 2025.

TRAC International's investment in funding Maternal Health Africa's pilot initiatives remain crucial in establishing the charity's operations and organisational structure. Our full-time Fundraiser regrettably left her position in February 2025 and due to financial constraints, this position has not been replaced. Therefore, to ensure the sustainability and growth of our mission, we recognise the need to attract external funding support in the longer term.

# MATERNAL HEALTH AFRICA SCIO

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 AUGUST 2025*

---

### Achievements and performance

#### Sierra Leone

##### Overview

Sierra Leone continues to face critical maternal health challenges, with one of the highest maternal mortality rates globally— 354 deaths per 100,000 live births as reported by the World Health Organisation (WHO) in 2023.

Maternal Health Africa addresses these challenges through a dual approach:

- Strengthening existing government healthcare systems
- Reaching the most hard-to-reach, rural communities

##### Vision and Mission

Our aim for our operations within Sierra Leone, is to support the creation of a specific centre to realise our mission of addressing the vulnerability of teenage mothers and the limited access of specialised women's healthcare in many parts of Sierra Leone. In order to realise this aim, it is the intention of Maternal Health Africa to support the establishment of an operational delivery centre, known as TeenSafer Maternal Home, with a transition of it to a standalone, local entity, based in Makeni. The transition period for this shall begin in September 2025.

##### Reaching the most hard-to-reach, rural communities

We have continued with our operational setup of a mobile ultrasound clinic, known as the Point-of-Care Ultrasound (POCUS) outreach program, which brings portable ultrasound diagnostics directly to remote and underserved communities. Through our interventions, significant improvements have been made in maternal healthcare.

In December 2024 we welcomed our 14<sup>th</sup> clinic at Petbana, near Makeni, in Sierra Leone's Bombali District. This meant that we were now supporting 20% of the 66 Peripheral Healthcare units in the region. Our clinics continue to provide vital resource for young mothers and their babies. Our clinics are specifically arranged to coincide with local market days, making it easier for young mothers to access the medical support they need during their pregnancies. This approach reduces the hesitation some feel about seeking medical support and might otherwise rely on traditional, local remedies.

Our community education sessions continue to raise awareness of sexual and reproductive health services, with women have benefitting from our family planning services, empowering them to take control of their reproductive health. Our focus on training and empowering local healthcare providers has continued to equip midwives in Kalangba, Rokunta, Kamabai, and Kagbaneh, to perform basic obstetric ultrasound.

The growing demand for our services highlights the urgent need for additional support. Our plan is to expand our team to achieve full district coverage in Bombali. In due course we intend to replicate this model in further districts, thereby creating a sustainable and efficient pathway for consistent maternal care across Sierra Leone.

# MATERNAL HEALTH AFRICA SCIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### Ethiopia

##### Overview

There remains prevalent need for maternal health services within Ethiopia. Progress on maternal health services has been uneven and geographic inequalities remain substantial. This is especially prevalent in Tigray, where a recent post-conflict community based study reported a maternal mortality ratio of 840 deaths per 100,000 live births, reflecting severe disruption of maternal health services during and after the war. The situation has been further worsened by a large influx of internally displaced persons, overcrowded camp settings and reduced service availability linked to government financial constraints.

Our maternal health services in Ethiopia have continued to provide vital services, assisting to cover the shortfall in government provided services in Tigray's capital, Mekelle, and continued to strengthen local healthcare systems and engaging in capacity-building outreach initiatives. These efforts have led to measurable improvements in access to quality maternal and reproductive healthcare, as well as enhanced community awareness and involvement.

As the data below demonstrates, between September 2024 and August 2025 our lean, yet highly motivated team, achieved transformative outcomes.

<b>Total patients seen</b>	<b>13084</b>
Registrations	1385
Lab	3668
Ultrasound	2695
ANC	3983
Inpatient	471
Gyn Procedures	176
SVD	142
C/D	140
SRH	112
Vaccination	299
Circumcision	13

#### March 8 Maternal and Child Health (MCH) Center, Mekelle, Tigray

The Center, named after the UN's International Women's Day, was established with the primary objective of reducing preventable maternal and perinatal deaths by offering tailored, life-saving care to marginalised women. This includes teenage mothers, single expectant mothers, displaced and destitute women, those suffering from obstetric trauma or fistula, and women with physical or mental disabilities.

The Center is now well established and has made significant strides since it opened on 1 April 2024, providing comprehensive maternity, sexual and reproductive health services:



# MATERNAL HEALTH AFRICA SCIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2025**

---

Additionally, outreach and training programmes have continued for health extension workers and community women leaders, aimed at promoting safe motherhood practices. The impact of the March 8 MCH Center has been profound, with a notable increase in antenatal care attendance and safe deliveries. Vulnerable women now have better access to psychosocial support, counselling and follow-up care. Additionally, the Center has contributed to heightened community awareness of sexual and reproductive health rights and services.

### **Sustainable Capacity-building in local communities**

Beyond the Center itself, other notable activities have supported its mission. The team organised and supported outreach programmes, selecting physicians to provide specialised services in remote settings. This initiative not only delivered essential care but also emphasised knowledge transfer, mentorship and sustainable capacity-building in local communities.

### **Summary**

Over the past year, our programmes have demonstrated the critical role Maternal Health Africa plays in improving maternal and child health outcomes across Sierra Leone and Ethiopia. Through life-saving interventions, strengthened healthcare systems and community education on maternal and sexual health, we are creating lasting change.

### **Structure, governance and management**

Maternal Health Africa SCIO is a Charity which is governed by its Constitution which was established in 2022. It is a recognised Scottish Charitable Incorporated Organisation (SCIO) registered with the Scottish Charity Register SC051913.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr K R Stephen

Mr A C Petersen

Mr A Anderson

Ms C S During

Ms K C Shilumani

### **Recruitment and appointment of trustees**

Trustees are appointed in accordance with the charity constitution.

None of the trustees has any beneficial interest in the charity.

If the organisation is to be wound up or dissolved, the winding-up or dissolution process will be carried out in accordance with the procedures set out under the Charities and Trustee Investment (Scotland) Act 2005. Any surplus assets available to the organisation immediately preceding its winding up or dissolution must be used for one or more of the purposes of the organisation as set out in this constitution.

On behalf of the Board, I record my heartfelt thanks to everyone who has supported our mission with compassion and commitment over the past year.

The trustees' report was approved by the Board of Trustees.



.....  
Mr K R Stephen

**Trustee**

Date: 28/05/2026  
.....

# **MATERNAL HEALTH AFRICA SCIO**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 AUGUST 2025***

---

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# MATERNAL HEALTH AFRICA SCIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF MATERNAL HEALTH AFRICA SCIO

---

I report on the financial statements of the charity for the year ended 31 August 2025, which are set out on pages 7 to 17.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Greg Houston FCCA  
On behalf of Azets (Chartered Accountants)  
37 Albyn Place  
Aberdeen  
AB10 1YN  
United Kingdom

Dated: 28 May 2026

## MATERNAL HEALTH AFRICA SCIO

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

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted general funds 2025 £	Unrestricted designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted general funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income and endowments from:</b>								
Donations and legacies	3	313,205	-	-	313,205	466,462	17,569	484,031
Other income	4	318	-	-	318	18	-	18
<b>Total income</b>		<u>313,523</u>	<u>-</u>	<u>-</u>	<u>313,523</u>	<u>466,480</u>	<u>17,569</u>	<u>484,049</u>
<b>Expenditure on:</b>								
Charitable activities	5	235,974	1,956	882	238,812	331,154	-	331,154
<b>Total expenditure</b>		<u>235,974</u>	<u>1,956</u>	<u>882</u>	<u>238,812</u>	<u>331,154</u>	<u>-</u>	<u>331,154</u>
<b>Net income/(expenditure)</b>		<u>77,549</u>	<u>(1,956)</u>	<u>(882)</u>	<u>74,711</u>	<u>135,326</u>	<u>17,569</u>	<u>152,895</u>
Transfers between funds		(121)	16,061	(15,940)	-	-	-	-
<b>Other recognised gains and losses:</b>								
Other losses	9	(1,368)	-	(747)	(2,115)	(3,635)	-	(3,635)
<b>Net movement in funds</b>		<u>76,060</u>	<u>14,105</u>	<u>(17,569)</u>	<u>72,596</u>	<u>131,691</u>	<u>17,569</u>	<u>149,260</u>
<b>Reconciliation of funds:</b>								
Fund balances at 1 September 2024		162,952	-	17,569	180,521	31,261	-	31,261
<b>Fund balances at 31 August 2025</b>		<u>239,012</u>	<u>14,105</u>	<u>-</u>	<u>253,117</u>	<u>162,952</u>	<u>17,569</u>	<u>180,521</u>

**MATERNAL HEALTH AFRICA SCIO**

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

***FOR THE YEAR ENDED 31 AUGUST 2025***

---

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

# MATERNAL HEALTH AFRICA SCIO

## BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		251,195		173,287
<b>Current assets</b>					
Debtors	11	-		4,403	
Cash at bank and in hand		7,260		21,299	
		<u>7,260</u>		<u>25,702</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(5,338)</u>		<u>(18,468)</u>	
<b>Net current assets</b>			<u>1,922</u>		<u>7,234</u>
<b>Total assets less current liabilities</b>			<u>253,117</u>		<u>180,521</u>
<b>The funds of the charity</b>					
Restricted income funds	14		-		17,569
Unrestricted funds - general			239,012		162,952
Unrestricted funds - designated	13		14,105		-
			<u>253,117</u>		<u>180,521</u>

The financial statements were approved by the trustees on 28/05/2026 .....



.....  
Mr K R Stephen  
Trustee

# MATERNAL HEALTH AFRICA SCIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

---

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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).

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# MATERNAL HEALTH AFRICA SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

---

#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	5% straight line
Fixtures and fittings	15% straight line
Computers	15% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# MATERNAL HEALTH AFRICA SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	293,219	451,678	17,569	469,247
Donated goods and services	19,986	14,784	-	14,784
	<u>313,205</u>	<u>466,462</u>	<u>17,569</u>	<u>484,031</u>

# MATERNAL HEALTH AFRICA SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 4 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	318	18

### 5 Expenditure on charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
<b>Direct costs</b>		
Depreciation and impairment	1,956	-
Medical consultants	130,400	191,757
Travel and subsistence	24,935	30,508
Maternal wellbeing	108	661
Medical supplies	235	5,155
Rental of property	9,349	16,384
Repairs and maintenance	1,765	2,110
Utilities	196	646
Motor expenses	12,324	10,334
Professional services	18,499	27,893
Advertising and website costs	-	3,876
Bank charges	1,799	3,450
Carriage costs	1,138	12,154
Depreciation	30,795	19,482
Telephone and computer costs	474	1,018
Sundry expense	75	386
Other charitable expenditure	54	-
	<u>234,102</u>	<u>325,814</u>
<b>Share of support and governance costs (see note 6)</b>		
Governance	4,710	5,340
	<u>238,812</u>	<u>331,154</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	235,974	331,154
Unrestricted funds - designated	1,956	-
Restricted funds	882	-
	<u>238,812</u>	<u>331,154</u>

# MATERNAL HEALTH AFRICA SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 6 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Independent Examination	-	4,710	4,710	5,340
	-	4,710	4,710	5,340
Analysed between Charitable activities	-	4,710	4,710	5,340

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 9 Other gains and losses

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Gains/(losses) upon:						
Foreign exchange	1,368	747	2,115	3,635	-	3,635

# MATERNAL HEALTH AFRICA SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 10 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 September 2024	20,931	47,600	5,033	121,933	195,497
Additions	34,258	63,960	12,441	-	110,659
At 31 August 2025	55,189	111,560	17,474	121,933	306,156
<b>Depreciation and impairment</b>					
At 1 September 2024	1,154	5,021	340	15,695	22,210
Depreciation charged in the year	1,858	9,017	2,259	19,617	32,751
At 31 August 2025	3,012	14,038	2,599	35,312	54,961
<b>Carrying amount</b>					
At 31 August 2025	52,177	97,522	14,875	86,621	251,195
At 31 August 2024	19,777	42,579	4,693	106,238	173,287

#### 11 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	-	2,577
Prepayments and accrued income	-	1,826
	-	4,403

#### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	-	6,167
Accruals and deferred income	5,338	12,301
	5,338	18,468

# MATERNAL HEALTH AFRICA SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 13 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 September 2024 £	Resources expended £	Transfers £	At 31 August 2025 £
The Federal Republic of Germany in Ethiopia	-	(1,956)	16,061	14,105

### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 August 2025 £
The Federal Republic of Germany in Ethiopia	17,569	-	(882)	(15,940)	(747)	-

Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 August 2024 £
The Federal Republic of Germany in Ethiopia	-	17,569	-	-	-	17,569

### 15 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 August 2025:</b>				
Tangible assets	237,090	14,105	-	251,195
Current assets/(liabilities)	1,922	-	-	1,922
	<u>239,012</u>	<u>14,105</u>	<u>-</u>	<u>253,117</u>

# MATERNAL HEALTH AFRICA SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 15 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 August 2024:</b>				
Tangible assets	173,287	-	-	173,287
Current assets/(liabilities)	(10,335)	-	17,569	7,234
	<u>162,952</u>	<u>-</u>	<u>17,569</u>	<u>180,521</u>

### 16 Related party transactions

During the period, TRAC International Group, was a significant donor to the Charity. Directors of TRAC International Limited are also Trustees of Maternal Health Africa SCIO during the period. During the period TRAC International Group donated funds of £282,287 (2024 - £351,523).

As at 31 August 2025 Mr D H Hawthorn, the owner of TRAC International Limited, was due the Charity £0 (2024 - £2,175). During the period Mr D H Hawthorn donated funds of £43 (2024 - £0).