



THE EBOLA ACTION SUPPORT
Registered Charity No. SC047577

FINANCIAL STATEMENTS
YEAR ENDED 30th June 2025

The Ebola Action Support



Charity Number:

SC047577

Independent Examiner:

Rosebery Accountants & Business Advisors
23 Melville Street
Edinburgh
EH3 7PE

THE EBOLA ACTION SUPPORT

FINANCIAL STATEMENTS YEAR ENDED 30th June 2025

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THE EBOLA ACTION SUPPORT

REPORT OF THE TRUSTEES

for the YEAR ENDED 30th June 2025

The Trustees are pleased to present their annual report with the financial accounts of the charity for the period 30th June 2025. The financial statements have been prepared in accordance with the accounting policies set out in pages 12 to 14 and complies with the Charities and Trustee Investment (Scotland) Act 2005.

Exemptions

The Trustees have taken advantage of the exemptions available to small charities/entities, including the audit exemption permitted under the charity SORP or FRS 102 (see statement in balance sheet).

Organisational formation

The charity was established under the Charities and Trustee Investment (Scotland) Act 2005. The charity's governing document is its SCIO constitution. It obtained charitable status on 14th June 2017.

Objectives

Its main objectives are the preservation of health amongst people having suffered from the Ebola outbreak in West Africa and to relieve poverty by means of:

- (a) Providing grants, items, and services to the communities of West Africa badly affected by Ebola;
- (b) providing food, shelter and education to children left orphaned by the virus and;
- (c) the protection of vulnerable children from sexual violence and exploitation as a direct result of the Ebola outbreak.

In order to achieve these objectives, the charity will continue to fund and support the following;

- (1) the building of a £1.4m 100 room orphanage in Sierra Leone
- (2) provide education through the building of a school within the orphanage complex in Sierra Leone
- (3) supporting projects associated with children's welfare, education and security through the giving of grants and aid to partners in the most deprived communities of West Africa affected by Ebola.

THE EBOLA ACTION SUPPORT REPORT OF THE TRUSTEES for the YEAR ENDED 30th June 2025

PROGRAMMES ACHIEVED IN 2024/25

In 2025, our charity faced a number of challenges in our mission to promote sustainable development and eradicate poverty through various projects. Despite these obstacles, we persevered, adapting strategies, and finding innovative solutions to overcome the hurdles we faced in planning regulations for our building project, funding constraints, fluctuating costs of materials, and changes to project designs. These year end accounts provide a summary of the challenges encountered and the strategies we employed to navigate through them effectively.

EAS Community Outreach Programmes

In 2024/25, we continued to focus on the delivery of the majority of our outreach programmes in Sierra Leone. Through our partners in Guinea and Liberia, we continue to make a difference to those communities as well.

EAS fight against sexual exploitation

We continue to see the number of women and girls being sexually exploited rise in 2025. We currently have 298 women and girls located in hubs and going through rehabilitative and mental health support. Most of these victims had been subjected to some of the worse types of sexual exploitation by gangs and traffickers. Our team of psychologists and welfare professionals continue to work tirelessly to rehabilitate these women and girls to ultimately get them back into society as confident individuals.

EAS foster homes

In this year, we sponsored the fostering of 4 children in Sierra Leone, 4 in Liberia and 2 in Guinea, bring the number of children in our fostering programme to 29. These were children who were homeless and living on the streets as a direct result of becoming orphans. We continue our policy of ensuring that each child is matched to a foster carer of their choice.

EAS Covid 19 Response

The rate of new COVID 19 cases in Sierra Leone, Guinea and Liberia fell in 2025. However, there is still a huge problem of under reported cases and misdiagnoses in these countries. The national and community hospitals are still hugely lacking in PPE, and testing materials. We funded a large amount of PPE and testing kits for community hospitals in Shenge, Bo and Makeni in Sierra Leone, Zwedru, Buchanan, Voinjama in Liberia and Nzerekore Kankan and Kindia in Guinea.

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REPORT OF THE TRUSTEES

for the YEAR ENDED 30th June 2025

Local Community engagement

In 2025, we focused this programme in growing our footprint and developing relationships with the community leaders and elders in the regional provinces of Bo and Makeni in Sierra Leone. We held local seminars discussing the dangers of female genital mutilation (FGM). Many girls continue to be subjected to this practice during adolescence without their informed consent. With the support of local partners, our team conducted community outreach activities including the distribution of informational leaflets in local dialects about the risks to health from this practice.

An Entrepreneur's Mentality

This programme continues to be a vital lifeline to young adults in our foster homes. This year we had 35 young adults go through the programme with 25 graduating in carpentry and masonry. All with reading and writing skills and 10 admitted into the army. It remains a 2-year learning vocational skills training programme. We pay for school fees, practical training, equipment, and accommodation. The long term aim of the project continues to be self-sustainability for its pupils. 104 graduates have successfully gone through the programme to date.

Changing perceptions to disability

In 2024/25, we set up this programme, working with local partners in delivering seminars aimed at raising awareness of the causes of some common disabilities in children and the stigma that can be attached to them. This year, we continue to measure our progress through the reduction in the number of children killed after being label as possessed by demons or being witches.

Water and Sanitation programme

We extended the life of this project after the last outbreak of cholera in the country in 2022 and have kept funding open for this project. There is still a need for more investment in toilets and clean drinking water. Through this programme, we have completed the building of 41 community toilets, 66 latrines, 70 bore holes and 27 water storage tanks in total.

Education pioneers

We expanded the programme into Guinea and Liberia. After some teething problems with set up, i.e. meeting government regulations, and addressing local community leader's concerns, the programme has been a huge success. We had 38 children in two schools in downtown Monrovia and Conakry. Our aim is to continue to ensure children from poorer communities have access to education.

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for the YEAR ENDED 30th June 2025

EAS Orphanage

Our main aim remains the building and completion of this project. However, we faced some huge challenges with changes to building regulations, funding constraints, cost of materials, and delays from labour shortages.

Stringent planning regulations coupled up with bureaucratic processes did bring some significant challenges to the project's implementation. Delays in obtaining the new permits and approvals have impacted the project's timelines and increased our administrative costs. We are actively engaging with the relevant authorities to navigate these planning regulations effectively.

We faced new funding challenges, which has affected our ability to progress the project at the pace we initially thought was achievable. This has affected our timeline for completion of the project. Although this has been exacerbated by fluctuations in donor contributions and the cost of living increase, it is an issue facing the wider charity sector. To reduce the impact of these funding constraints, we are looking at plans to diversify our funding sources, leveraging for more grants, encouraging corporate partnerships, and undertaking more fundraising events. By expanding our donor base and opportunities for fundraising, we will create a financial resilient and sustainable future for the charity.

Increase in the cost of building materials and other vital consumables, has also presented challenges to the project. The high cost of materials arising from supply chain disruptions, and inflationary pressures have led to these unforeseen cost increases. We have subsequently adjusted the project's budgets and procurement strategies for a sustainable future. We believe that by making some small changes to our procurement strategies, including buying in bulk, increasing our use of warehousing, giving workers longer term contracts. These small but proactive changes will mitigate the impact of fluctuating material costs. We have also prioritised sustainable procurement practices, in terms of buying locally sourced and environmentally friendly materials whenever possible.

Looking ahead, we remain hugely committed to this project, and by addressing every challenge we encounter proactively, we believe we can deliver on this long term objective.

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for the YEAR ENDED 30th June 2025

Statement of gratitude from the Trustees

As we look back on 2025, we want to express our deepest gratitude for your unwavering support and dedication to our cause, particularly during the challenging times we have faced over the past few years. Your generosity and commitment have been a beacon of hope amidst the difficulties we have encountered.

The past year has presented us with numerous obstacles, from the escalating cost of living crisis to unforeseen delays to our building programme. The rising costs of materials have posed significant challenges, making it increasingly difficult to execute our projects within budgetary constraints. Additionally, changes to building regulations affecting foreign investments have added another layer of complexity to our activities.

Furthermore, the demand for grants from our partners has surged as they grapple with unprecedented levels of hardship and poverty within the communities they serve. Despite these formidable challenges, we have remained steadfast in our mission to alleviate poverty and provide essential support to those in need.

Despite this, we remain resolute in our commitment to making a meaningful difference to the lives of those we serve. One of our key priorities moving forward is the completion of the school building project, which will accommodate up to 100 students across five classrooms. These classrooms will cater to students from primary one to primary five, providing them with access to quality education and a brighter future.

We are inspired by your continued support and generosity, which serves as a driving force behind our efforts to create positive change in the world. Together, we can overcome any obstacle and continue to make a lasting impact on the lives of individuals and communities in need.

Thank you to all our partners and foster parents for standing with us on this journey towards a more equitable and prosperous future.

**THE EBOLA ACTION SUPPORT
REPORT OF THE TRUSTEES**
for the YEAR ENDED 30th June 2025

The accounting policies and notes on pages 12 to 22 form part of these financial statements.

THE EBOLA ACTION SUPPORT STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the YEAR ENDED 30th June 2025

REPORT OF THE TRUSTEES

for the YEAR ENDED 30th June 2025

Reserve policy

The reserves policy aims to ensure activities of The Ebola Action Support could continue during any period of unforeseen difficulties. Members of the Board have considered a minimum amount for reserves to be set at between 1 and 3 months of current expenditure. Having reserves will enable the organisation to operate in the short term and to satisfy legal obligations in the event of the end of funding, a major reduction in funding, or a delay in further funding becoming available. Reserves may also be utilised in emergencies or to take advantage of unforeseen opportunities.

Internal Operational risks

Any identified operational risks to which the charity could be exposed are reviewed and monitored on a regular basis by members of the board. The charity has robust systems and procedures in place to mitigate against any of the conventional operational risks.

External Operational risks

One of the most significant external operational risks facing the charity, is the challenge to fundraising arising from the cost of living crisis. This risk is continuously being monitored by the board.

Statement of Public Benefit

We refer to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing and carrying out our aims and objectives and when planning our future activities.

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The Charities and Trustees investment (Scotland) Act requires the trustees (also referred to as members as stated in the constitution), are responsible for preparing financial statements for each financial year which give a true and fair view of the charity's incoming resources and application of resources during the year and of its state of affairs at the end of the year.

In preparing these financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently;

- 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and any subsequent acts. Trustees 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.

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INDEPENDENT EXAMINER'S REPORT

for the YEAR ENDED 30th June 2025

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that an audit is not required for this year under Regulation 10(1) (D) of the Accounts Regulations does not apply but that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Regulation 10(1) (D) of the Accounts Regulations, it is therefore my responsibility to examine the accounts as required under section 44(1) (C) of the Act and to state whether any particular matters have come to my attention.

Basis of independent examiner's statement

My examination was 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking 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 no opinion of an audit nature is given on the accounts. The report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 44 (1) (A) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Accounts (Scotland) Regulations 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I 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.

[REDACTED]

Date: 01 /11/ 2025

[REDACTED]

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FINANCIAL STATEMENTS

for the YEAR ENDED 30th June 2025

	Notes	2025	2024
Incoming Resources			
General Donations		140,000	178,625
Charitable Activities	3	8,600	9,000
Other Trading Activities	4	0	0
Bank Interest		0	6
Total income		148,600	187,631
EXPENDITURE			
Charitable Activities	5	9,890	32,720
EAS Orphanage Building Costs		49,500	42,637
Shipping / Warehousing Costs		9,460	8,446
Items Purchased for EAS Orphanage		11,230	8,756
Foster care / Other Expenses		29,700	27,900
EAS Outreach Expenditure			
Building for the Future Programme		6,700	11,880
Education Pioneers Programme		5,870	11,200
School Improvement Programme		5,440	7,500
Water and Sanitation Programme		4,950	9,500
Africa Welfare Support Grant		5,000	0
UK Cost of Living Grant		7,960	0
COVID-19 Response		1,060	24,092
Total Expenditure		146,760	184,631
Net Surplus for the year		1,840	3,000

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	General	Restricted	Total
	Fund	Fund	2025
	£	£	£
Charitable Activities (EXP)			
Advertising and publicity	0	4,500	4,500
Other activities			
Office Rental Costs	-	1,690	1,690
Equipment Hire	1,260	-	1,260
Legal & Professional fees	-	700	700
Meetings & Events	1,105	-	1,105
Training	440	-	440
Volunteer expenses	195	-	195
Total	3,000	6,890	9,890

THE EBOLA ACTION SUPPORT BALANCE SHEET

for the YEAR ENDED 30th June 2025

FIXED ASSETS	Notes	2025	2024
Support of charitable purposes	6		
Tangible assets		2,833	2,833
 CURRENT ASSETS			
Debtors		0	0
Cash at bank and in hand		8,642	11,078
		11,475	13,911
 CURRENT LIABILITIES			
Amounts falling due within one year	7	(1,190)	(1790)
 NET CURRENT ASSETS			
		10,285	12,121
 TOTAL NET ASSETS			
		<u>10,285</u>	<u>12,121</u>
 RESERVES			
Accumulated funds		10,285	12,121
		<u>10,285</u>	<u>12,121</u>

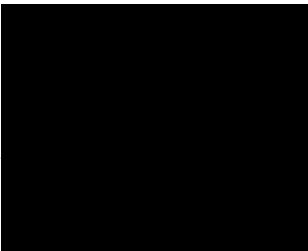
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Small entity provisions:

These accounts have been prepared in accordance with the provisions for small entities met under SORP and FRS102 1A.

The Trustees declare that they have approved the above accounts.

Signed on behalf of the trustees:



Approved by the board on: 01/11/2025

THE EBOLA ACTION SUPPORT NOTES TO THE FINANCIAL STATEMENTS for the YEAR ENDED 30th June 2025

1. Basis of Preparation of Accounts

The accounts have been prepared under the historical cost convention and include the results of the charity's operations, which are described in the Report of the Trustees and all of which are continuing. They have been prepared in accordance with the provisions of the Statement of Recommended Practice (SORP FRS 102) 'Accounting and Reporting by Charities'.

The charity constitutes a public entity as defined by FRS 102.

2. Accounting Policies

INCOME

(a) Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SoFA) when:
the charity becomes entitled to the resources;
its trustees are virtually certain they will receive the resources; and
the amount can be measured with sufficient reliability.

(b) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102.

(c) Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

For performance grant related funding, income is recognised to the extent that the charity has provided the specified goods or service. (5.16 FRS 102 SORP)

(d) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(e) Investment income

The charity did not receive any income from investments.

EXPENDITURE AND LIABILITIES

(f) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

(g) Governance costs

These include the costs of the preparation and examination of the statutory accounts, the cost of trustees' meetings if incurred and the cost of any legal advice to trustees on governance, constitutional and legal matters.

THE EBOLA ACTION SUPPORT NOTES TO THE FINANCIAL STATEMENTS for the YEAR ENDED 30th June 2025

(h) Grants payable with performance conditions

Where the charity gives a grant with conditions for its payment being for the recipient to receive training/educational services, such are recognised in the SoFA when payable.

(i) Grants payable without performance conditions

These are recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant that remain in the control of the charity.

(j) Support costs

Support costs being the central functions of the charity in the UK are separated into administrative costs. Warehousing costs are treated as direct charitable expenditure as they relate to the storage and despatch of goods in fulfilling the prime objectives of the charity.

(k) Volunteer costs

The charity incurred volunteer related costs of travel and subsistence. These costs have been included in the accounts and reported under expenditure on charitable activities. No additional value was attributed to volunteer support as considered immaterial.

ASSETS

(l) Tangible fixed assets

The Orphanage as an asset has not been capitalised in these accounts. The Trustees are of the opinion that such expenditure is solely for the purpose of achieving the charity's primary objectives with no commercial resale value and that is their view that such costs should not be capitalised.

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3. Charitable Activities

Grants Received	Unrestricted	Restricted	Total
Christina Mary Hendrie Trust	1500	500	2,000
Oak Foundation	1000	0	1,000
Didymus	1000	0	1,000
Commonwealth Foundation		2000	2,000
Matthew Good Foundation	0	600	600
Rannoch Trust		1000	1,000
Hazel's Footprints Trust	500	500	1,000

4. Charitable Grants

Local Partners Africa	Amount	Local Partners UK	Amount
Disability Awareness - Sierra Leone	340	Edinburgh Food Project	1400
Build Our Youth - Liberia	220	Westerhailes community pantry	1500
Child Protection Aid - Sierra Leone	400	Pennywell community Renewal Pantry	1360
Action for Developing Communities	1,040	Govan Community Project	2600
Sierra Leone Women Action Group	250	Glasgow Care Foundation	1100
Happy Hands	900		
Women's Rights Project - Liberia	500		
Centre For Orphans - Guinea	600		
African Women Unite	200		
Social Health - Guinea	250		
No To Child Marriage	300		

THE EBOLA ACTION SUPPORT NOTES TO THE FINANCIAL STATEMENTS

for the YEAR ENDED 30th June 2025

5. Charitable Activities (EXP)

Decrease in spending between 2024 and 2025 down to funding gap. Several planned activities were postponed or not delivered. These included production and distribution of educational materials, volunteer training and postponing new projects. Priority was given to essential core activities.

6. Assets

Assets included in the balance sheet are stated at cost and are held at purchase price until disposal.

7. Creditors

Amount due within one year are balances outstanding from credit card and other accrued expenses.

8. Trustee Remuneration

No trustee received any remuneration or benefits in kind during this period.

9. Related Party Transactions

There were no related party transactions during the period.