



Trustees' Annual Report and Financial Statements
For the year ended 31st December 2022

Amref Health Africa

Charity Number: 261488

Company Number: 00982544

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Reference and Administrative Details

Former Patron: HRH The Former Prince of Wales

Board of Trustees:

Chair: Mr Paul Davey

Treasurer: Dr Amanda Caine

Dr Tinashe Chandauka

Ms Jennifer Chimanga

Mr Simon Hammett

Ms Sue Hunt (stepped down 23 October 2022)

Ms Beverley Jewell

Ms Bridie Layden

Dr Sally Nicholas (joined 18 November 2022)

Internal Key Management Personnel:

Chief Executive: Ms Camilla Knox-Peebles

Head of Finance: Ms Helen Blake

Head of Supporter Engagement:

- Mrs Katie Greywood (left August 2022)
- Ms Sofeena Lalani (Interim) (from September 2022 to January 2023)

Director of Fundraising: Mr Matt Wenham (from March 2023)

Head of Programmes and Strategic Partnerships: Mr Steve Murigi (left December 2022)

Company Secretary: Ms Helen Blake

Charity Number: 261488

Company Number: 00982544

Registered Office

Until 28 February 2023:

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From 1 March 2023:

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Buzzacott LLP, Chartered Accountants

130 Wood Street

London EC2V 6DL

Trustees' Annual Report for the year ended 31st December 2022

The trustees, who are the directors for the purposes of company law, present their statutory report together with the financial statements of Amref Health Africa for the year ended 31 December 2022. This Trustees' Annual Report has been prepared in accordance with the Companies Act 2006, the Charities Act 2011, and the Statement of Recommended Practice, Accounting and Reporting by Charities, 2019.

Who we are

Amref Health Africa is Africa's leading health NGO. Our vision is of a world where everyone has access to high-quality, affordable healthcare. We know that if change is to be lasting, it must be driven and owned by communities.

We started life in 1957 as the Flying Doctors of East Africa. More than six decades later, we work in 35 countries, partnering with communities to sustainably strengthen health systems and improve access to high-quality healthcare. We develop mobile and online learning solutions that make top-class training available to health workers across the continent. We operate a university that shapes the health workforce of the future. We run the continent's leading air ambulance service. Our reach – and our relationships with the communities we support – is unparalleled.

As the world strives to meet the Sustainable Development Goal of Universal Health Coverage (UHC) by 2030, Amref Health Africa is committed to removing the barriers that impede access to healthcare, ensuring that no-one is left behind. The work of our UK office contributes to this ambitious goal.

Amref Health Africa UK

Amref Health Africa (trading or known, and referred to hereafter, as Amref Health Africa UK or Amref UK) is one of nine offices in Europe and North America that are responsible for mobilising resources to increase the reach and impact of our work in Africa. Our London-based team has skills spanning programme management and technical support, fundraising and supporter engagement, communications, human resources, finance, administration, and governance. With an annual income of around £5 million, we support a portfolio of innovative health programmes funded by a range of donors and partners including institutions, companies, trusts and foundations, and individual supporters.

In 2022, Amref Health Africa UK supported 20 programmes in five countries. We are proud of the progress we have made, collectively, towards expanding access to healthcare for some of sub-Saharan Africa's most remote and marginalised communities – in a year where climate change, conflict, global crises and the ongoing effects of COVID-19 have deeply impacted communities across the continent. We would like to extend our thanks to everyone who has been, and continues to be, a part of this important work.

Strategic Overview

2022 was a year of transition around the world as collectively we moved from a second to a third pandemic year. Amref Health Africa focused on integrating the learnings from our role as a leader in the COVID-19 response in Africa into ongoing programmes. From innovation in programme delivery to cross-sector partnerships, this work builds towards our mission to sustainably strengthen health systems across the continent – itself an essential step towards preparing for future public health emergencies.

Africa faces a 'triple burden,' says our Group Chief Executive Dr Githinji Gitahi. An increasing burden of endemic diseases, rising incidence of non-communicable diseases (NCDs) and re-emerging and newly emerging diseases is worsening barriers to access essential health services. This is particularly acute for those living in poverty, who already face severe financial constraints.

Faced with these increasingly prominent and interconnected challenges to health systems in Africa, we need solutions that focus on equity, innovation and partnerships to futureproof the rights of people to health and their access to healthcare across the continent.

While launching new programmes to support communities affected by COVID-19 and to encourage widespread uptake of the COVID-19 vaccine in Kenya, Malawi and Uganda, we adapted our existing programmes to ensure the continued availability of health services and support for communities (see Our Achievements: Programme Development and Strategic Partnerships, p. 12). This was especially true of the programmes addressing the health challenges worsened by the effects of the COVID-19 pandemic. These include programmes on maternal and neonatal care, routine childhood immunisation, the screening and treatment of non-communicable diseases as well as for infectious diseases such as tuberculosis and malaria, and the prevention of sexual and gender-based violence including female genital mutilation or cutting (FGM/C).

Amref Health Africa UK has continued to mobilise resources to support the vital work of the wider organisation, as well as providing technical support with programme implementation.

We celebrated a new partnership with Cognizant, brokered by our long-standing partner GSK, which integrated three mobile and digital learning platforms into a new platform to better track and analyse the impact of training for health workers. Our GSK-funded programme to improve the prevention, diagnosis and management of tuberculosis (TB) and malaria in Ethiopia and Kenya trained frontline health workers, supported health facilities, strengthened quality diagnostic services and improved awareness within the community. In Kenya, as a result of our programme, 97% of health workers and in Ethiopia 93% of health workers can now effectively diagnose and manage TB and malaria.

We entered the second year of implementation of the ambitious UK government-funded 'Support to the Africa-led Movement to End FGM/C' programme and in addition to ongoing work in Kenya, we started implementing activities in Senegal. Thanks to our strong working relationship with a major anonymous trust, we were pleased to launch a second phase of the programmes to support obstetric fistula survivors in Tanzania and Uganda. We also reached a new milestone in our relationship with People's Postcode Lottery; Amref UK was named a Regular Awardee, with a commitment of £400,000 flexible funding for our work in 2022/2023. You can read more about these initiatives from p.12 onwards in Our Achievements: Programme Development and Strategic Partnerships.

Amref Health Africa UK ended the year in a strong financial position, thanks in part to funds raised in support of our COVID-19 response work. The external environment remains uncertain, and we continue to monitor the situation closely (see Risk Management Statement and Principal Risks and Uncertainties, p.27).

Strategic Focus

Our 2021 Trustees' Annual Report included an outline of Amref Health Africa UK's Mid-Term Review of the 2020–2023 Organisational Strategy. The Review's recommendations were to tighten our focus to Strategic Aim 1: income-generation, with Strategic Aims 2 (communications) and 3 (advocacy) realigned as supporting functions to income-generation. Specifically, the Review recommended sharpening the income-generation focus to individual giving, in line with the revised target to increase the proportion of unrestricted income from 10% to 30% of total income. The Review recommendations included investment in the infrastructure and resources to build a robust individual giving programme for Amref UK.

Our ultimate ambition – to increase the reach and impact of our work in Africa – is unchanged.

Through 2022 we have incorporated this new, tighter focus into our budgets, workplans, and monitoring and evaluation as well as through investment in our teams, tools and processes.

- We have invested in bringing in Individual Giving skills and knowledge to the Supporter Engagement Team with an Individual Giving Manager and a realigned leadership role in the recruitment of a new Director of Fundraising (started in March 2023).
- We have invested resources in developing the building blocks for a digital acquisition programme which aims to double the total number of regular donors we have by the end of 2023, and to double individual giving income by the end of 2023. In the year ahead, we will continue to invest in this programme towards these aims.
- We continued to nurture our relationships in the strategically important areas of trusts and foundations, both restricted and unrestricted, attracting in resources from new partners.
- Similarly, we have closely stewarded our key corporate partnerships and have successfully leveraged these relationships to foster new ones.
- Although the UK institutional funding landscape is challenging, we are exploring some new opportunities in the UK and wider in the Republic of Ireland.
- Our work on ethical storytelling forms the basis of our external engagement. We have continued to produce communications that inspire UK supporters to engage with and invest in Amref Health Africa by amplifying African voices and perspectives. As we have in 2022, we will continue to use our power to convene and create space for important conversations.

Following the Anti-Racism Review consultation process in 2021, the recommendations report was published in May 2022. Amref UK undertook feedback processes on the recommendations report with Amref UK staff, trustees, and global colleagues—a process which is ongoing in 2023. The report recommendations have informed immediate operational actions in 2022 including reviewing and revising organisational policies, and in the longer term, Amref UK is working with staff to integrate actions from the report recommendations into workplans, staff annual review processes and in future strategic planning.

Looking forward: Global Corporate Strategy 2023-2030 and Amref UK Strategy 2024-2030

At the time of writing, the new Global Corporate Strategy 2023-2030 has been approved and formally launched. This strategy is closely aligned to the UHC2030 agenda and aims to address a holistic set of social determinants of health to ensure we are creating lasting health change for people in Africa.

In the year ahead, as Amref UK reaches the last year of its current strategy, we will be developing our own 2024-2030 Strategy to complement the global strategy. Our aim remains consistent: to ensure that an increased number of people in sub-Saharan Africa have access to high-quality health services every year as a result of Amref UK's support.

Throughout 2022, despite extremely challenging circumstances, we have maintained our commitment to creating sustainable, community-led health change. We were able to do this thanks to our strong financial position, a skilled staff team, and our dedicated supporters and partners.

Although the situation continues to evolve – and although the UK fundraising landscape remains uncertain – we enter 2023 determined to build on our successes, learn from the challenges we have encountered, and, as always, take the lead from our colleagues in Africa and the communities we serve.

Key 2022 Highlights

February

- Amref Health Africa was selected by the Africa Centres for Disease Control and Prevention (Africa CDC) as a **key partner in efforts to set up and manage COVID-19 Vaccination Centres (CVCs)** in 24 countries (Eastern and Southern Africa) across the continent. Helping states to set up CVCs, providing infrastructure, training vaccinators, recruitment, training and deployment of additional CVC support staff, improving data management and analysis.
- We established a **new unrestricted trust relationship with the Jusaca Trust**.

March

- Amref Health Africa UK was named a **People's Postcode Lottery Regular Awardee** and we received our first tranche of regular funding of £400,000 for 2022/23.

April

- **The 'Who Owns the Story?' study was published.** In this study, the researchers aimed to explore how UK audiences respond financially and emotionally to stories of poverty developed and told directly by the image 'subject' in their own words, as opposed to fundraising materials designed by the charity. The research by the University of East Anglia (UEA) and University of the Arts London (UAL) was conducted in partnership with Amref Health Africa, and found that fundraising appeals led by the people they intend to help can raise more money and be more effective than those created by the charity itself.
- The **ALM programme** entered its second year of implementation. Following an initial challenging year of programme cuts (2021) the FCDO confirmed a renewed commitment to the programme's original vision and budget. With this commitment, Amref was delighted to welcome a second ALM delivery country to the consortium of partners. Over the year ahead Amref Senegal and Kenya have delivered a holistic programme of interventions accelerating positive changes in social attitudes towards ending FGM/C, within a broader vision of a world where girls and women can exercise their power and rights, have expanded choice and agency, and be free from all forms of violence.
- Amref began a **new partnership with Cognizant**, brokered by GSK, to integrate Amref's three digital health platforms (Jibu, Leap and M-Jali). Health workers play a crucial role in primary health care, but the effectiveness of this is dependent on high quality and relevant training. Amref has over 200,000 health workers using its existing digital learning tools, but these lack reliable data capture and integration which is needed for us to become more effective and efficient with health worker training. In partnership with Cognizant who provided £311,000 in pro-bono services, and with £211,000 funding from GSK – who brokered the relationship - we implemented a programme to deliver a solution to this problem, in order to improve data reliability for decision-making and understand how to maximise the performance of health workers
- Amref began implementing a **£240,000 12-month vaccine equity programme in Malawi with flexible funding from the People's Postcode Lottery**. Malawi is one of the least vaccinated countries against COVID-19 with only 2.7% of the population being vaccinated, highlighting

the global disparity in vaccine access and uptake. This programme aims to address the inequity by increasing the readiness of communities to increase demand and access to vaccines across three counties in Malawi. Towards this goal, we trained 1,570 community health workers on vaccines, vaccination protocols and how to engage communities, shared messages within communities to address barriers to COVID-19 vaccine uptake, and supported data capture and management for vaccination coverage. In the first 6 months, the project vaccinated 98,060 people against COVID-19 – of which 42% were first doses, 41% were second doses and 17% were booster doses.

May

- Amref [UK responded](#) to the long-awaited publication of the new **UK International Development Strategy**.
- We established a **new unrestricted trust relationship with the Mark Anthony Trust**.

July

- Amref Health Africa Global CEO, **Dr Githinji Githahi**, visited the UK and engaged with key donors, supporters and stakeholders.

August

- As a long-term way to ensure sustainability and participation by locals, legal specialists and the County leadership, the **national Anti-FGM policy** was reviewed and adapted to the context of Narok County. The process began in 2020 November with support from stakeholders which include Forum Civ, Amref Health Africa, World vision, COVAW, County department of Gender and Social Services, judiciary and Linda Arts. The resulting taskforce was comprised of both national government, County Government, religious leaders, elders, youth, women, FGM survivors and CSO's representing a holistic cross section of the community. The journey took the team 1 year and 9 months to have the policy document in place, which was launched on 4th of August 2022 at the County headquarters. The main aim of the Anti FGM policy is to trigger political goodwill, promote inclusivity and multisectoral approaches in addressing FGM and promoting sustainability by meaningfully engaging youth and seeking financial support from the county government for Anti-FGM programmes.
- With the support from the **Mercury Phoenix Trust**, Amref aimed to **directly supply 4,000 people with HIV/AIDS Self-Testing kits (HIVST kits)**, particularly targeting men and youth within communities living in Kibera and Turkana County, to respond to the impact of COVID-19 and ultimately strengthen community access to HIV/AIDS treatment services. In August this project ended having distributed over 7,000 HIVST kits, exceeding our initial goal, all of which we distributed to 2,842 men and 2,058 women in Kibera in 2021 and 1,071 men and 1,047 women in Turkana County in 2022. Thanks to the success of this project, Amref was invited to submit a new project proposal that will continue our partnership with the Trust.

September

- From January 2021 – September 2022, Amref implemented a programme to **combat tuberculosis (TB) and malaria in Ethiopia and Kenya**. These diseases cause millions of preventable deaths globally, and the African region bears the greatest burden. The £2.2 million programme was funded by our long-standing partner, GSK, and aimed to improve the prevention, diagnosis and management of these diseases to contribute to national strategies for TB and malaria. Over 21 months, the programme trained 5,877 frontline health workers, supported 370 health facilities, strengthened quality diagnostic services and improved awareness within the community. In Kenya (for regions where the programme was implemented), 97% of health workers can now effectively diagnose and manage TB and malaria compared to 70% before the project began. There has also been an increase in the number of health facilities with adequate supplies to manage the diseases, from 50% to 65%. Similarly, in Ethiopia (for regions where the programme was implemented), 93% of health workers can manage and diagnose these diseases compared to 63% at the beginning. There has also been an increase in community level detection for TB and malaria, from 53% to 63%. Our work in Ethiopia was integrated into a larger USAID-funded programme focussing on maternal and child health, so our activities specifically targeted mothers and children. Since October 2022, we have also been implementing integrated HIV interventions with support from ViiV Healthcare Positive Action. This £334,000 integrated project is particularly important given the strong links between TB and HIV, the benefits of which are already being seen. For example, mothers are able to attend a single ANC appointment and receive a comprehensive service including ultrasounds, HIV tests and TB/malaria screening.

November

- In December 2021, Amref successfully closed phase 1 of our innovative Sports for Health programme, which empowered 3,000 girls in Nairobi, Kenya, to understand and claim their Sexual and Reproductive Health and Rights (SRHR) and access vital services. Building on the success of Phase 1, in November 2022 we **secured funding from an existing supporter that will enable us to provide a Phase 2 of this project in 2023 and 2024**. Phase 2 will continue to support existing beneficiaries from Phase 1, and incorporate adolescent boys as well as girls for the time. In total, we expect to reach 4,500 girls and boys across the next two years, using sports to engage communities on SRHR, increase access to personal education and employment opportunities for adolescents, and integrate essential youth services into the community.
- We raised an incredible £89k both online and offline through the **Big Give Christmas Challenge**. Amref's 'Health Begins with Her' campaign raising funds to train midwives so that they can learn new life-saving skills and gain confidence to better support their communities. We hosted an event in partnership with the fashion designer Jenny Packham and Amref supporter and 'Casino Royale' actress, Caterina Murino, to mark the launch of the Big Give appeal to reach new HNWI's. Through the campaign we secured gifts from existing and new major donors, trusts and corporates.

December

- Amref secured funding from Croda Foundation to support our **Mobile Vaccination Clinics work in Kenya**. This 12-month programme will support 3 existing clinics to reach last-mile communities with COVID-19 vaccinations and NCD prevention, screening and care services. This builds upon our wider work with the clinics in Kenya, and will contribute to the long-term goal of using the clinics to improve primary health care access for rural, hard-to-reach communities.
- Amref's work to **end Female Genital Mutilation/Cutting in Kajiado County, Kenya** hit the landmark of **graduating 1,000 girls** through a community-driven-and-led Alternative Rites of Passage (ARP) ceremony. Through the ARPWASH phase II project, Amref's ARP model maintains the significance of cultural rituals and celebrations during the transition to womanhood while removing the harmful 'cut' for girls.
- In 2022, we supported an **emergency COVID-19 response in Uganda**. With funding from the Croda Foundation (total award of £214,000 with £179,000 recognised in 2022), Lord Deedes Charitable Trust (£5,000) and the Waterloo Foundation (total award of £75,000 with £25,000 recognised in 2022) these projects aimed at developing the capacity of frontline and village health teams to protect themselves and community members against COVID-19 and strengthen the continuity of other health services. By the end 2022, these projects trained over 15,000 health workers, who are expected to serve and improve health access for over 700,000 community members.

Statement on Public Benefit

In performing the above activities, the Trustees of Amref Health Africa UK have complied with their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance as published by the Charity Commission for England and Wales.

Our Achievements

Programme Development and Strategic Partnerships

In 2022, Amref Health Africa UK supported 20 programmes across five countries.

In line with our strategic objectives, we pursued an ambitious, tightly-focused programmatic agenda, responding to the greatest needs – as identified by our in-country colleagues – and supporting high-impact programmes spanning Human Resources for Health (HRH); Maternal, New-born and Child Health (MNCH); Sexual and Reproductive Health and Rights (SRHR), including the prevention of Female Genital Mutilation and Cutting (FGM/C); Water, Sanitation and Hygiene (WASH); and more. In parallel, we continued to respond to the COVID-19 emergency as well as adjusting existing programmes to reflect the pandemic's impact on other health services.

The table below outlines the programmes that were part of Amref UK's portfolio between 1st January and 31st December 2022. During this period, Amref UK provided support with programme implementation and management as well as partner stewardship.

Country	No. Programmes	Areas of Activity	Partners/Funders (N.B. Names not aligned with areas of activity)
Ethiopia	2	Disease Control and Prevention	ViiV Healthcare Positive Action GlaxoSmithKline
Kenya	8	Disease Control and Prevention HRH: Health worker training SRHR: Ending FGM/C	GlaxoSmithKline Veta Bailey Charitable Trust, Kilpatrick Fraser Charitable Trust Wolfson College, Oxford University The Rabelais Trust Mercury Phoenix Trust
Malawi	2	Adolescent Sexual & Reproductive Health & Rights	Comic Relief People's Postcode Lottery
Tanzania	2	Reproductive, Maternal, Neonatal & Child Health	The National Lottery Community Fund Anonymous Donor
Uganda	4	Reproductive, Maternal, Neonatal & Child Health Disease Control & Prevention WASH	Anonymous Donor The Souter Trust The Croda Foundation Lord Deedes Charitable Trust The Waterloo Foundation
Regional	2	HRH – Health worker training SRHR: Ending FGM/C	GlaxoSmithKline UK Government: Foreign, Commonwealth and Development Office (FCDO)
TOTAL	20		

Highlighted below are four examples of the work Amref Health Africa UK has supported during the reporting period. All four programmes are typical of our African-led, community-driven approach to securing lasting health change.

As stated in the introduction to this report, everything Amref UK does contributes to the goal of making Universal Health Coverage (UHC) a reality by 2030. For us, this translates to strengthening health systems, training health workers, creating the conditions in which good health can thrive, and improving access to vital services for some of the continent's most remote and marginalised communities: those who, in many cases, were hit hardest by COVID-19 and continue to struggle with the repercussions which have created further barriers to care.

Empowering Women with Obstetric Fistula through Treatment, Psychosocial Support and Livelihoods Opportunities in Tanzania, Phase I; &

Saving Mothers with and at Risk of Obstetric Fistula in the West Nile Region of Uganda, Phase I

In partnership with: Anonymous Donor and National Lottery Community Fund

Areas of activity: Reproductive, Maternal, Neonatal & Child Health

Amref Health Africa has supported women living with obstetric fistula in Tanzania and Uganda since 2019, with the support of a major anonymous trust and the National Lottery Community Fund. Women are provided with surgery, tailored psychological support, and entrepreneurship training so that they can start up small businesses. An estimated two million women around the world are living with fistula, an abnormal opening between a woman's genital tract and her urinary tract or rectum. This is a debilitating condition that results in the leakage of faeces, urine or both, often meaning women who experience the condition are unable to participate fully in society and in many cases unable to earn a living, increasing their risks of poverty, marginalisation, and social vulnerability.

Amref's programmes in Tanzania and Uganda aim to reduce the medical, social and economic burden for women living with fistula. Both programmes have three intervention areas: life-changing restorative surgery; psychosocial support; and livelihood opportunities, while also adapting their approaches to the unique requirements of the communities where we work.

Our approach goes beyond fistula surgery, also incorporating activities that support the whole family, challenge community attitudes and break down the social barriers preventing survivors from reintegrating. The entrepreneurship skills training for income generation and support helps survivors become more resilient and able to resume their social and economic lives. The training of fistula ambassadors has helped improve community knowledge and recognition of fistula signs and symptoms. The ambassadors also have a strong link with their supervisors – Ward Executive Officers - and health facilities which has helped to establish a locally owned network focused on identifying and referring fistula cases for treatment.

In July 2022, the Phase 1 intervention in the West Nile region of Uganda ended. In total, we helped 415 women and girls recover from the medical and financial consequences of obstetric fistula. In September 2022, we closed the Phase 1 intervention in Tanzania. In total, the project reached 199 fistula survivors in Mwanza and Dar es Salaam with a package of holistic care along with poverty reduction initiatives that surpassed our original goal of 180 women.

Amref started a second three-year phase of work in November 2022, helping local health authorities in Tanzania and Uganda to build networks and capacities to provide holistic obstetric fistula care. By continuing our partnership with leaders, health workers, and decision makers in the community our new phase will connect and share the responsibility of getting treatment to fistula survivors more effectively, allowing us to reach 504 women and girls in Arua, Uganda and 249 in Mwanza and Geita in Tanzania.



Survivor story: Leah Philipo, Mahaha village, Mwanza, Tanzania by Edina Kalikali (participatory photography)

Leah is 43 years old, an entrepreneur and mother of five. She has lived with fistula for 11 years. During her first pregnancy, she experienced extreme pain but she was unable to get help at the two primary health centres she first visited. When she finally arrived at hospital, she delivered a child who sadly later died.

A day after the delivery, she started to experience uncontrollable urine leakage. She was stigmatised by her friends and relatives. Her in-laws shunned her, and her husband decided to marry another wife. Over time, he was unable to support two wives and Leah was further isolated.

Leah remembers the day she met with Jumanee Charles, a fistula ambassador from her village. Jumanee spoke with Leah, who agreed to travel to Bugando hospital for surgical repair. It was a success; Leah is now back at home and living with her family.

Digital integration of Jibu, LEAP and M-Jali digital/mobile learning platforms

In partnership with: Cognizant and GlaxoSmithKline

Areas of activity: Human Resources for Health – Health Worker Training

In April 2022, Amref began a new partnership to integrate Amref’s three digital health platforms into a new platform. Jibu, Swahili for ‘answer,’ is a digital platform for midwife and nurse training; Leap is a mobile learning tool for community health workers, and M-Jali is a data collection tool.

Health workers play a crucial role in primary health care, particularly in low-resource settings where community workers and volunteers augment a sparse professional workforce, but the effectiveness of this is dependent on high quality and relevant training. Amref has over 200,000 health workers using its existing digital learning tools, and COVID-19 highlighted the critical need to reach health workers with the right training to help keep them and the communities they serve safe. While each platform was performing well with its individual focus, we were missing the opportunity to learn more from the data because of a lack of reliable data capture and integration which is needed for us to become more effective and efficient with our training of health workers.

In partnership with Cognizant, who provided £311,000 in pro-bono services, and with £211,000 funding from GSK – who brokered the relationship - we implemented a programme to deliver a solution to this problem, in order to improve data reliability for decision-making and understand how to maximise the performance of health workers.

The project integrated the platforms into one single pane of glass so that we could understand the end-to-end perspective of training. This allowed us to better track the journey from what content was being provided to health workers on various health topics through Leap and Jibu, to how they were using that new knowledge in their service delivery to communities and how that was reflected in the household and community-level health data being collected through M-Jali.

The integration of these multiple, complex legacy tools into a single digital platform means so much more than health worker training and collecting data. It is about making the services that the newly trained health workers provide to millions of people across the region better by ensuring they are focussing on giving the communities that need the most help the right sort of help at the right time. This is moving us forward, towards our vision of lasting health change in Africa.

The Girl Generation: Support to the African-Led Movement to End Female Genital Mutilation / Cutting (FGM/C)

In partnership with: UK Government: Foreign and Commonwealth Development Office (FCDO)

Areas of activity: Sexual and Reproductive Health and Rights: End FGM/C

In April 2022, the Support to the African-Led Movement programme entered its second year of implementation.

Following an initial challenging year of programme cuts in 2021, the FCDO confirmed a renewed commitment to the programme's original vision and budget. With this commitment, Amref was delighted to welcome a second delivery country—Senegal—to the consortium of partners and to begin implementation activities. In 2022, Amref Senegal and Kenya have delivered a holistic programme of interventions accelerating positive changes in social attitudes towards ending FGM/C, within a broader vision of a world where girls and women can exercise their power and rights, have expanded choice and agency, and be free from all forms of violence.

In August 2022, the programme consortium and stakeholders officially launched the adoption of the Kenyan National Anti-FGM Policy by Narok County. This process began in November 2020, with a taskforce comprising of national and county government, religious leaders, elders, youth, women, FGM survivors and CSOs representing a holistic cross-section of the community. The main aim of the Anti-FGM policy is to trigger political goodwill, promote inclusivity and multisectoral approaches in addressing FGM. By meaningfully engaging youth and seeking financial support from the county government for Anti-FGM programmes, the policy also promotes sustainability and participation by the local community.

This is possible through initiatives including holistic intergenerational dialogues. These champion-led rights-based community dialogues target various groups in the community including girls, women, men, boys, couples and age-set leaders. The intervention aims to drive social diffusion within the community as participants systematically cascade learned information through existing social networks.

In December 2022, a critical piece of research was conducted in Senegal which is considered to be key to determining the driving factors which contribute to incidents of cross border FGM/C. The objective of the research was to identify the levels of incidence and the factors that cause FGM/C in the two regions of Kolda and Sédhiou and in relation to cross-border actions, map the main stakeholders involved and produce recommendations for Amref Senegal for its activities in the ALM programme. Given the significant lack of recent research in this area, it is anticipated the research will be formative to both the ALM programme and key sector stakeholders in the region at large.



Chief rallies community to end FGM/C and child marriage: Dansen Saruni Reason, Chief Enosupukia Location, Suswa Division, Narok County

Reson, a local chief born and raised in the area to a family with nine stepmothers, has become a champion against FGM/C. He has supported the Girl Generation programme to gain community buy-in from families, youth, and former cutters to lead the change against the practice in his Eseneto village.

“To my fellow administrators, the societal pressure to maintain status quo on harmful traditional practice will always be there. However, we need to stand steadfast and conduct our jobs in adherence to the national laws and policies. There is no need for any girl to undergo the cut. It is a serious human rights abuse, and a form of gender-based violence and child abuse. We need to be at the forefront to inspire change in our Maasai community.”

Integration of tuberculosis and malaria and HIV interventions in Ethiopia

In partnership with: GlaxoSmithKline and ViiV Healthcare Positive Action

Areas of activity: Disease Control and Prevention

Amref is implementing a programme (October 2021—August 2023) in the Afar and Gambella regions of Ethiopia to improve the prevention of mother to child transmission (PMTCT) of HIV, through a grant of £334,000 from ViiV Healthcare Positive Action.

Given the well-established links between HIV and other disease such as tuberculosis (TB), as well as the commonly targeted group of mothers and children, the programme was integrated with other Amref programmes in order to align and maximise its impact. These were a USAID-funded Transform Health in Developing Regional States programme (T-HDR) focussed on improving essential maternal and child health (MCH) services, and a GSK-funded TB & malaria programme (TB/malaria) focussed on improving the diagnosis and management of these diseases amongst mothers and children.

The TB/malaria programme, funded by GSK, was implemented in Afar and Somali and aimed to improve the prevention, detection, and treatment of these two diseases among women and children. The £600,000 programme was implemented from January 2021 to September 2022. Due to a conflict and security issues in the Afar region, all developmental work was suspended at the end of 2021, so activities for the programmes were integrated from March 2022 (when work re-commenced) until September 2022 (when other projects ended). In Afar, the programmes were integrated in a total of 14 health facilities – 10 facilities integrated all 3 programmes and 4 facilities integrated PMTCT and T-HDR programmes.

By aligning geographically, both health workers and patients benefitted from comprehensive training and services respectively. For example, health workers must be trained in Basic Emergency Obstetric and Neonatal Care (BEMONC) before being eligible to receive PMTCT training. By aligning geographically, this meant many health workers were already trained through the T-HDR programme in BEMONC and therefore did not miss out on the opportunity to increase their skills/knowledge.

The primary beneficiaries for all three programmes were mothers and children, which meant these groups benefitted from increased access to quality comprehensive services as well as saving costs and time. For example, mothers saved approximately £8 per visit which would be the cost of additional trips to access other services. The availability of a comprehensive service also increased the likelihood that mothers will attend appointments, which is a challenge in these regions due to it being a rural, pastoralist community.

To assess the effectiveness of integration on beneficiaries, the number of eligible women using antenatal care (ANC), PMTCT, and TB/malaria services was analysed after integration and compared to before integration. In Afar, the integration resulted in a reported increase shown in health facility data of the number of women accessing ANC, PMTCT and TB/malaria services. Overall, there was an increase in eligible women attending these services from 55-60% to 75-80%.



Integrated services for pregnant women in Afar, Ethiopia

Astede is a 30-year-old pregnant woman who visited Telalak Health Centre in July 2022 for an ANC appointment. She says: *“I am happy today, I get many tests and screenings in today’s visit, these helped in knowing my health status and health of my conceived baby with minimum energy and cost.”*

Hana, a midwife who has received training from the three programmes, says *“Astede is one of my clients who follows ANC and in her visits we provide her with medical check-*

ups, HIV testing, and screening for malaria and TB and other infections in a single visit in our unit. Now she has been diagnosed positive for malaria and we are currently treating her in this unit.”

Our Achievements

Income Generation

Amref UK raised a total of £1.1 million in unrestricted and £4.0 million in restricted funds in the year 2022. The most significant portion of our income came, as in the previous year, from trusts and foundations, with a number of large grants and donations totalling £2.7 million in 2022. 2022 also marked the 34th year of our partnership with GSK and saw the close of our TB/malaria programme and, at the end of the year, the start of a new programme to address food insecurity in Ethiopia (see Income from Charitable Activities, p.22). We also saw a substantial increase in unrestricted gifts from major donors.

Approach and Stewardship

In line with section 144(2) of the Charities Act 2011, the charity is required to disclose its approach to fundraising.

2022 was a busy and creative year for our income-generating teams at Amref Health Africa UK, with many initiatives continuing to develop as well as new ones launching. The teams were supported by several volunteers through our partnership with the University of East Anglia, as well as Amref Health Africa HQ and country offices, Amref's other European and North American offices, and the Board of Trustees.

Amref UK used a range of tools and processes to plan and deliver activities and monitor income and expenditure. In particular, the Raiser's Edge database was used to store all personal data as well as information on gifts and consent preferences, and to analyse donors and data. The Charity also used internal risk management and key performance indicator documents to ensure we were on track to meet targets as well as complying with internal and external guidance and regulations.

Amref UK renewed its membership with the Fundraising Regulator and attended sector conferences and training to ensure best practice across income-generating activities. The Charity received one complaint related to fundraising in 2022, which was escalated according to the complaints procedure and resolved. There were no data protection breaches, and there were no reported instances of failures to comply with any schemes or standards including those of the Fundraising Regulator. In the 2022 financial year, Amref UK worked with a telemarketing agency on preparatory work for implementation of a lead generation programme at a later date, which forms part of the foundations set in place in 2022 for the wider digital lead acquisition programme.

Treating supporters with respect and dignity remained a key priority in 2022. We reviewed our Privacy Policy and how we use our database as well as how we record and manage consent preferences, and our supporter journeys for individuals. We ensured that the Privacy Policy, Fundraising Regulator logo and other essential statements were displayed in online and printed fundraising materials. We undertook a regular review of our legitimate interest basis for contacting individuals as part of our GDPR compliance early in 2022, taking the appropriate actions.

Within working hours, we responded to all supporter queries and requests within 24-48 hours (but often within a couple of hours of receiving the request) and we were efficient at updating consent preferences and opt-out requests. Amref UK does not specifically work with children or other vulnerable groups, but we recognise vulnerable individuals will be included within our supporters and

our database. We used our Safeguarding Policies to help ensure communications were appropriate and adjusted communications for any individuals who appeared to be in a vulnerable position. The most postal mailings any supporter received from Amref UK in 2022 was four, with up to 20 emails for those who had opted into the mailing list. Our digital audience remains highly engaged, with open rates that consistently surpass industry standard. Our communications are designed to inform, inspire, and encourage.

Supporting Income Generation through Communications and Advocacy

In line with the Mid-Term Strategic Review, the Communications function focussed on supporting income-generation through the Supporter Engagement and Programmes and Strategic Partnerships teams. We continued to produce compelling, tailored content that inspires our key audiences—existing donors and partners, and their networks—to engage with Amref Health Africa.

The 'Vaccine Solidarity with Africa' campaign ran to the end of 2022; we produced a campaign end report for key supporters of the campaign which was well-received. Amref Health Africa's response to COVID-19 programmes helped to fully vaccinate a total of 13.3 million people across sub-Saharan Africa, trained 334,987 health workers on COVID-related topics, and provided more than 164,000 health workers with Personal Protective Equipment (PPE). Alongside the full report, which is available on Amref UK's website, we produced social media materials to amplify the impact stories from our COVID programmes, which were shared on Amref UK social media channels.

In March 2022, we officially published and promoted the '*Who Owns the Story?*' research study in partnership with the University of East Anglia (UEA) and University of the Arts London (UAL). The [online launch event](#), hosted by Bond, was attended by almost 300 people from around the world. We secured multiple pieces of coverage for the launch in the fundraising, third sector and communications sector press in the UK and the US. The researchers and Amref UK and Kenya staff have also presented the project at several UK and international communications and fundraising conference and platforms, including: [The Social Change Agency](#) DevComms Network; [Bond's Responsible Fundraising series](#), which was also written up [in this blog](#); the [International Broadcasting Trust's Decolonisation Workshop](#); [Bond's 'Power in Development' Conference](#) as part of a session about who should be telling a community's story; the [Fundraising Space](#); and at the [International Fundraising Congress \(IFC\)](#), a high-profile, global fundraising conference held in the Netherlands. Coverage of the research continues, which has helped to establish Amref as a leader in the ethical storytelling space.

We continued to profile and amplify the voices of African experts on African health issues, including around the visit of Dr Githinji Gitahi to the UK in July 2022. During the visit we hosted a series of engagement events at Amref UK President the Duke of Richmond's Goodwood House and Wolfson College, Oxford, to give supporters an opportunity to meet with Dr Gitahi, including existing and potential major donors, trusts and foundations, and key corporate partners. It was also an opportunity to engage with the UK policymakers at the launch of the APPG for Global Health's report on the future global role of health workers, held at the House of Commons.

We maintained our media visibility through thought leadership and news in key publications, including The Lancet, Devex, PLOS Global Health, and Tech for Good, on vaccine inequity and decolonising global health, bylined by Dr Githinji Gitahi and Amref UK Head of Programmes and Strategic Partnerships Steve Murigi, as well as focussing on key programmatic successes from the Cognizant-GSK digital integration project.

Our digital channel following across four social media platforms (Facebook, Instagram, LinkedIn, Twitter) grew to 120,490—an increase of 35% on 2021 figures. The largest following remains on LinkedIn, where we see significant opportunity to engage current and potential trusts and foundations and corporate donors, as well as new audience groups including UK health workers. This presents a focus area for 2023 as we continue to invest in individual giving.

In 2023, our communications focus remains on the ethical storytelling of impact, with a sharpened focus on building our digital and social media presence as well as our share of voice on African health and development issues in mainstream media, in partnership with our key donors, to reach existing donors and their networks.

Income from Donations and Legacies

We raised £1.1 million (£0.5 million unrestricted and £0.6 million restricted) of income from Donations and Legacies in 2022. The majority related to income from individuals, including major donors, and trusts and foundations.

Fundraising from individuals was a key focus in 2022 as it forms the basis of our strategy for the next few years. We saw 2022 as a year to keep doing what we do well, and to pilot new activities aligned to this strategic aim. We continued to fundraise from individual donors with £0.4m being raised in 2022. Through 2022, we laid the building blocks for the digital acquisition programme, while continuing to minimise attrition—meeting the 3% target—and maximise organic recruitment of new donors meaning that the majority of individual donor income came from our regular givers. Our investment in the digital acquisition programme in 2022 was not at planned levels due to challenges around building the capacity of the Supporter Engagement team and bringing in the skills and expertise required to deliver the investment plan as well as hurdles around internal systems and online platforms. We will be working hard to overcome these challenges in 2023 and beyond.

We also fundraised from individuals through direct mail appeals; these generally performed well, meeting or exceeding targets and raising a total of £53,080. We continued to segment data, offer different gift amounts, and use new case studies and supporting materials to engage our donors.

We also engaged with the Big Give Christmas Challenge Platform—a match-funding mechanism—once again to further encourage supporters to donate to Amref’s ‘Health Begins with Her’ campaign raising funds to train midwives so that they can learn new life-saving skills and gain confidence to better support their communities. This secured a fantastic £89,000 in online and offline donations. We hosted an event in partnership with the fashion designer Jenny Packham and Amref supporter and Casino Royale actress, Caterina Murino, to mark the launch of the Big Give Challenge to reach new HNWIs. Through the campaign we secured gifts from existing and new major donors, trusts and corporates.

Following the website redesign, a new and improved donate page was a key platform for our quarterly appeals fundraising. We raised a total of £22,000 in online donations. This is marginally lower than online donations in 2021 and included a range of gift types from quarterly appeal gifts to those made online from major donors.

Gifts from major donors was a priority area in 2022 and we raised a total of £80,000 from around 30 donors. We secured gifts from existing Mbele Movement and Development Council members, through events and the Big Give Christmas Challenge (with over £10k in funding from our anonymous

Big Give Champion). In 2022, we grew our Mbele Movement major giving circle to eight members, with one more supporter committing to join in Q1 2023.

The Development Council has continued to play a key role in introducing new High-Net-Worth Individuals to Amref's work and members have been crucial to the success of our milestone events. In particular, Amref's 65th anniversary event at Goodwood House, hosted by our President the Duke of Richmond and our global CEO Dr Githinji Gitahi, where we were joined by many new and existing supporters. This event raised £16,000, recruiting one new regular giver and two new supporters committing to joining our major donor giving circle, the Mbele Movement.

End of-year income from Individual Sponsorship & Events Donations stood at £22,000. Key events included the London Marathon and Royal Parks Half Marathon. In addition, we promoted our own event, the Move for Midwives Step Challenge in Q3, and deepened our partnership with the University of East Anglia Raising and Giving (RAG) Society.

The nature and size of our database means that legacy and in memoriam income is always difficult to predict. Following a strong 2021, we recognised £4,000 in 2022. This is lower than previous years, but the legacy pipeline is healthy and we expect this income stream performance to improve over 2023 and 2024.

Against the backdrop of an increasingly competitive and shrinking trusts and foundations market, we managed to generate a 31% year-on-year increase in unrestricted gifts from trusts and foundations. By the end of 2022 we had 35 active unrestricted trusts and foundations exceeding our target of 28 for the year. We received repeat annual gifts of £100 - £5,000 from many loyal small trust donors, for which we are very grateful. In addition, we secured gifts of £5,000-£30,000 from mid-size trusts.

In addition, we recognised £260,000 in income related to the flexible funding grant from the People's Postcode Lottery, which supported core costs in 2022.

Income from Charitable Activities

We raised £4.0 million (£0.5 million unrestricted and £3.5 million restricted) of Income from Charitable Activities in 2022. Trusts and foundations continued to be a vital source of income for Amref Health Africa with £2.3 million raised. A further £0.8 million was received from GSK.

A key focus for 2022 has been excellent stewardship of existing donors, in line with our fundraising strategy to focus on increasing commitment from existing, loyal trust donors given the current competitive fundraising environment.

Several major restricted projects funded by trusts and foundations came to an end in 2022, including our obstetric fistula programmes in Tanzania and Uganda and the GSK-funded TB/malaria programme. We were pleased to share new proposals for the Sports for Health programme in Kenya, the obstetric fistula programmes in Tanzania and Uganda, and successfully secured funding for Phase 2 programmes from the donors who funded Phase 1 projects through 2021.

Significant new grants secured in 2022 included £3 million over three years from a major trust supporter, wishing to remain anonymous, to extend our work in Geita and Mwanza, Tanzania and West Nile Region, Uganda on holistic support for survivors of obstetric fistula; £600,000 from GSK, for an emergency response programme addressing food insecurity and malnutrition in Ethiopia; £400,000 from the SOL Foundation for the second phase of our Sports for Health programme in Kenya, to scale

up previous work in Dagoretti and Embakasi East Sub Counties to reach more young people with SRHR education/services, using sports as an entry point; and £250,000 from Croda Foundation to support mobile vaccination clinics in Kenya to reach last-mile communities with COVID-19 vaccinations and NCD prevention, screening and care services.

Following our submission of a People's Postcode Lottery flexible grant application, we were delighted to be named a Regular Awardee. This longer-term partnership model means we are able to apply to the People's Postcode Lottery for £400,000 each year from 2022 to 2024. The income from this partnership will support both UK core costs and programmes in Africa.

The GSK Partnership

2022 marked the 34th year of our partnership with GSK and saw the close of our £2.2 million programme addressing TB and malaria in Ethiopia and Kenya between 2021 and 2022. As a result of our programme in Kenya, 97% of health workers can now effectively diagnosis and manage TB and malaria compared to 70% before the project began. There has also been an increase in the number of health facilities with adequate supplies to manage the diseases, from 50% to 65%. Similarly, in Ethiopia, 93% of health workers can manage and diagnose these diseases compared to 63% at the beginning. There has also been an increase in community level detection for TB and malaria, from 53% to 63%.

The ViiV Healthcare Positive Action-funded programme in Ethiopia is ongoing, and from March to September 2022 was integrated with the GSK-funded TB/malaria programme in Afar region, Ethiopia. This integrated project is particularly important given the strong links between TB and HIV, the benefits of which are already being seen. For example, mothers are able to attend a single ante-natal care appointment and receive a comprehensive service including ultrasounds, HIV tests and TB/malaria screening.

Our work with Cognizant, brokered and funded by GSK, started in March and concluded in October 2022. This project integrated digital tools to improve the effectiveness of digital health worker training. After review and internal testing, the final dashboards were made 'live' and roll-out has commenced for different user levels, including five colleges in Zambia, four Jibu courses, two Leap/M-Jali projects, and one M-Jali project.

Financial Review

Amref Health Africa UK has been continuing to implement its four-year strategy over this reporting period, and adapting accordingly in light of the findings of the Mid-Term Strategy Review undertaken in 2021 with a strong performance in financial terms.

Unrestricted income was 33% higher in 2022 compared to the previous period with continued strength in Individual Giving and Trusts and Foundations. The year-on-year increase was primarily due to higher income generated in relation to The Girl Generation: Support to the African-Led Movement to End Female Genital Mutilation / Cutting (FGM/C) programme funded by the UK Government (Foreign, Commonwealth and Development Office – FCDO). Due to the contractual nature of this income, it is

classified as unrestricted. We also saw an increase in our income from major donors with the expansion of our Mbele Movement giving circle boosted by the Big Give Christmas Challenge. Unrestricted expenditure was 53% higher than the previous period primarily due to expenditure relating to The Girl Generation: Support to the African-Led Movement to End Female Genital Mutilation / Cutting (FGM/C) programme. Amref UK's expenditure profile has been kept under continual review particularly in light of the inflationary pressures being experienced and there has been a sustained focus on cost recovery. Although there was a year-on-year increase in unrestricted expenditure, our 2022 investment in individual giving and the digital acquisition programme specifically was not at planned levels and the investment that was made during the year was largely covered by the flexible funding secured from the People's Postcode Lottery which is classified as restricted. Individual giving expenditure was lower than planned due to challenges around building the capacity of the Supporter Engagement team and bringing in the skills and expertise required to deliver the investment plan as well as hurdles around internal systems and online platforms. There was an unrestricted surplus of £122,000 driven largely by the lower-than-planned individual giving expenditure. The unspent investment from 2022 will be required in future years and if the growth plan for individual giving is to be successful, it is critical that sufficient funds are ringfenced. As such, £300,000 of unrestricted funds will be assigned to a newly created Individual Giving Growth Designated Fund, approved by the Board in March 2023. The effect of the unrestricted surplus is covered in more detail in the Reserves Policy section below.

Our restricted income was 7% lower than the previous period primarily due to a high proportion of income for the GSK funded programme addressing TB and malaria in Kenya and Ethiopia being recognised at the initial stages of the programme in 2021 compared to 2022. A number of new grants were secured in 2022 with continued success into the first quarter of 2023. Restricted expenditure in the period was 7% higher than the previous period. This is predominantly made up of transfers to Africa for programme implementation, the timing of which are determined by delivery progress and burn rate. However, it also includes the expenditure in individual giving that was covered by the flexible funding secured from the People's Postcode Lottery allowing us to start building the critical infrastructure required to grow this area of income. This period's restricted surplus of £531,000 primarily reflects the timing of receipt of grants compared to their disbursement to Amref Health Africa's HQ in Nairobi.

Reserves Policy

We end the year with funds of £3.6 million. 70% of this, however, is restricted, and therefore not available for the general purposes of the Charity. This is a result of timing differences and represents funds pending disbursement to Amref Health Africa's HQ in line with programme implementation and progress. The remaining 30% is unrestricted with £0.3 million of this to be ringfenced within an Individual Giving Growth Designated Fund, approved by the Board in March 2023.

The reserves calculations which underpin our policy are in line with Charity Commission guidance and are designed to ensure that we retain sufficient working capital, but that we are also well-equipped to address risks and opportunities faced, whilst also bearing in mind that we should only keep the reserves that are required, in order to use our funds most effectively. We aim to hold sufficient reserves to manage our financial risks and our working capital pressures which take account of our

regular, more predictable financial activity as well as the current volatility and youth of some of our income streams and the fact that we are now part of consortium to deliver a payment-by-results contract for the FCDO, the inherent nature of which increases the pressure on working capital of the organisation. We also have an element of our free reserves available to enable us to harness opportunities as they arise.

The calculations showed that as of the end of 2022 we should aim to hold £658,000 - £990,000 in unrestricted free reserves.

The unrestricted free reserves held as of 31 December 2022 were £1,086,000, made up of unrestricted reserves less the net book value of tangible fixed assets. This is above the target range and has largely arisen due to the investment in Individual Giving not being at planned levels in 2022. This investment is still required in future years, hence the creation of the Individual Giving Growth Designated Fund in 2023. The unrestricted free reserves levels will continue to be monitored closely.

We will continue to review our reserves policy to ensure it meets the needs of the Charity.

Going Concern

The Trustees have undertaken a detailed review of income, costs, cash flow, reserves and external factors and considered that the Charity is a going concern, in spite of the Covid pandemic from March 2020, the impact of the war in Ukraine and the wider worldwide economic uncertainty. The Trustees believe that the Charity has adequate resources to continue in operational existence for the foreseeable future as expected funds receivable are anticipated to be sufficient to fund committed projects. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Investments

All funds held in the UK for future use are held in deposit accounts available on demand with United Kingdom-based banks.

Related Party Transactions

As set out in Note 14 of the Financial Statements, during the year, transactions were undertaken with Amref Health Africa's HQ in Kenya. Transactions were also undertaken with one company owned by the parents of one of the Key Management Personnel (KMP). Donations were also received, and Christmas cards bought, by a number of Trustees and KMP.

Structure, Governance, and Management

Constitution and Governing Documents

Amref Health Africa UK is registered as a company in England, Company Number 00982544, whose members' liability is limited by guarantee. The members are constituted solely of Trustees and all Trustees are members. The objects of the company, the powers of the Board of Directors and the regulations concerning the appointment of new Directors are set out in the Memorandum and Articles of Association, last amended on 26 May 2021 to better reflect the reality of Directors being appointed for a three-year term with the option of serving two further, consecutive three-year terms.

Amref Health Africa UK is also registered as a Charity with the Charity Commission in England and Wales, Charity Number 261488. The organisation's Charitable Objects are "to support and foster the investigation and advancement in Africa of medical, scientific, educational and cultural knowledge and to apply the knowledge derived therefrom to the causes, prevention, relief and therapy of human diseases and misery for the relief of mankind in general".

Governance

The Board of Trustees is responsible for the effective governance of the Charity. A steady renewal of Directors is provided by the maximum terms of office (three consecutive terms of three years totalling nine years) set out in the Memorandum and Articles. Succession planning arrangements ensure timely replacement of Trustees resigning or reaching the end of their terms of office.

There are two sub-committees of the Board; the Finance Committee and the Governance Committee. Both these sub-committees meet quarterly in advance of the full Board meeting. The Finance Committee's remit includes internal control and risk management systems, financial planning and reporting, financial policies and procedures, fraud and whistleblowing of a financial nature, and external audit. The membership of the Finance Committee is drawn from existing Board members and must include the Treasurer and the Chair. The remit of the Governance Committee includes Board structure, focus and effectiveness, organisational structure and culture, Human Resources-related areas such as performance, reward and recognition, policy review, and the broader governance considerations regarding the relationship with Amref Health Africa HQ. The membership of the Governance Committee is drawn from existing Board members and must include the Chair.

One Trustee, Sue Hunt, reached the end of her nine-year term. We would like to extend our thanks and appreciation to Sue for her time and commitment and for the expertise, knowledge and leadership that she brought to the organisation. We are also pleased to welcome Sally Nicholas to the Board. Sally brings a wealth of experience and expertise in global health system strengthening and increasing access to healthcare. We are very excited to be working with her. New Trustees are recruited through a formal process which includes external advertising of the vacancy, written applications, and formal interviews with current Trustees and the Chief Executive. Following appointment, new Trustees undertake an induction process which covers their formal and informal roles and responsibilities as Trustees and gives a detailed introduction to the aims and work of the organisation.

Good governance is supported through a suite of policies and procedures which are reviewed on an annual or biennial basis. Within this period, a number of policies and procedures were reviewed and amended to ensure they were fit for purpose and conducive to the hybrid working environment that is now in place.

Pay Policy for Senior Staff

The Board of Trustees, together with the Senior Management Team, make up the key management personnel of the Charity. Trustees give their time freely and details of any expenses and related party transactions are disclosed in the Notes to the Accounts.

Remuneration of all staff including the Senior Management Team follows a clear policy which was updated during 2022 and aims to find a balance between attracting and rewarding our staff for their incredible contribution and ensuring that we are financially responsible with the funding from our donors and supporters. Market data is considered for each individual position to ensure that each salary is set to within the acceptable range around the market median as set out in the policy. A percentage increase was applied across all salaries with effect from 1st January 2022 with a one-off discretionary payment being made to eligible staff other than Key Management Personnel part way through the year in recognition of the pressures faced by our staff during the current cost-of-living crisis.

Risk Management Statement

A robust risk management process is underpinned by a quarterly review using a Risk Register approach, involving staff and Trustees, which ensures the monitoring of all risks and identifies those material risks worthy of closer scrutiny. The Board delegates specific responsibility for risk management and mitigation to executive staff.

Principal Risks and Uncertainties

The principal risks for the Charity relate to our planned investment in Individual Giving with a view to enhancing the level of regular, unrestricted income generated in the medium to longer term as well as the payment-by-results contract in which we are a sub-contractor within a consortium delivering The Girl Generation: Support to the African-Led Movement to End Female Genital Mutilation / Cutting (FGM/C) programme, funded by the UK Government's Foreign, Commonwealth and Development Office (FCDO). Whilst this brings a great opportunity for Amref UK and the global Amref family, the inherent nature of such arrangements raises risks regarding unrestricted cashflow management with the need to pre-finance activities and the need to achieve specified milestones and performance levels in order to receive payment in full and as scheduled. Our unrestricted cashflow in particular continues to be monitored extremely carefully.

More generally, the competitiveness of the external funding environment and the resultant pressure on income, particularly unrestricted, is a continued area of risk and uncertainty (as it is for our peers across the UK charity sector). The process of 'localisation' (whereby institutional donors choose to fund local or national organisations within the countries where the work is being undertaken), while a positive and most welcomed development, continues to affect our income. Fundraising from the public, be it mass volume or high-value, is also very competitive. Our focus on Trusts and Foundations continues to bring in significant income and as mentioned in the Income Generation section above, there will be continued focus on and investment in developing the Individual Giving and Major Giving income streams in 2023.

Recruitment, retention and motivation of staff continues to be a key risk against a backdrop of prolonged uncertainty in the world beyond Amref UK. We seek to mitigate this through a culture of staff engagement and development, an emphasis on staff wellbeing, and by ensuring that we are paying the market rate to our people – along with competitive benefits. The work around our commitment to anti-racist values will continue in 2023 and remains a priority for the whole organisation. We have also adopted a hybrid-working approach which is reaping benefits with the flexibility it offers staff. This has also prompted a review of the office space we need as an organisation and the decision was taken in 2022 to relocate in March 2023 to a more flexible, shared working environment. This also has the benefit of delivering better value for money which is aligned with the continuous monitoring of our unrestricted expenditure base against a backdrop of economic uncertainty and high levels of inflation.

Amref UK continues to prioritise safeguarding as an essential part of our work. Risks regarding safeguarding are mitigated by the adoption of best practice policies, mandatory staff and contractor safeguarding training, the appointment of a Trustee safeguarding lead, and regular risk monitoring, including within our work in Africa. We continue to engage with Bond to ensure that we are informed by best practice in the sector.

We continue to monitor risks about the protection of data, in line with the General Data Protection Regulation (GDPR) which came into force in May 2018. The main risk identified is that the organisation might inadvertently store data about donors, and the Supporter Engagement team rigorously monitor their systems and records to ensure that no unnecessary or prohibited data is stored.

As the UK office of an African NGO, we are responsible for ensuring that funds sent to our HQ in Nairobi for onward transmission to African country offices are spent well and reported against. We mitigate the risks associated with this through formal agreements with other Amref Health Africa offices, robust internal processes, and regular contact with colleagues across the Amref Health Africa family, including support and monitoring visits by UK staff to the actual programmes.

Trustees' Responsibility Statement

The Trustees (who are also Directors of Amref Health Africa UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report 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, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. 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 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);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards, including FRS 102, 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 charitable company will continue in operation.

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise.

The Trustees are also responsible for keeping proper accounting records that disclose with reasonable accuracy and are sufficient to show and explain the Charity's transactions and the financial position of the Charity at any time to enable the Board members 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware;
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

This report was approved and authorised for issue by the Board of Trustees on 9 June 2023 and signed on its behalf by:



Mr Paul Davey, Chair of the Board of Trustees

Independent Auditor's Report to the Members of Amref Health Africa

Opinion

We have audited the financial statements of the Amref Health Africa (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, and statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at [date] and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ we identified the laws and regulations applicable to the charitable company through discussions with management, and from our commercial knowledge and experience of the sector;
- ◆ we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, Companies Act 2006, data protection legislation, anti-bribery, employment, safeguarding principles and health and safety legislation;
- ◆ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- ◆ identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions;
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies (note 1a) were indicative of potential bias; and
- ◆ used data analytics to identify any significant or unusual transactions and identify the rationale for them.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ agreeing financial statement disclosures to underlying supporting documentation;
- ◆ reading the minutes of trustee meetings;
- ◆ enquiring of management as to actual and potential litigation and claims; and
- ◆ reviewing any available correspondence with HMRC and the company's legal advisors (although none was noted as being received by the charitable company).

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Buzzacott LLP". The signature is written in a cursive, flowing style.

Hugh Swainson (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

12 June 2023

Statement of financial activities (including income and expenditure account) Year to 31 December 2022

		2022			2021		
	Notes	Unrestricted fund £	Restricted funds £	Total £	Unrestricted fund £	Restricted funds £	Total £
Income from:							
Donations and capital grants	1	531,771	575,949	1,107,720	567,026	30,500	597,526
Charitable activities	2a	543,664	3,443,481	3,987,145	240,756	4,310,534	4,551,290
Other trading activities	2b	1,171	—	1,171	1,372	—	1,372
Investments		1,548	—	1,548	55	—	55
Other income		7,737	11	7,748	—	—	—
Total		1,085,891	4,019,441	5,105,332	809,209	4,341,034	5,150,243
Expenditure on:							
Raising funds	3	330,958	157,703	488,661	511,967	19,289	531,256
Charitable activities	3	638,527	3,325,173	3,963,700	122,055	3,235,466	3,357,521
Total		969,485	3,482,876	4,452,361	634,022	3,254,755	3,888,777
Net income and net movement in funds		116,406	536,565	652,971	175,187	1,086,279	1,261,466
Transfers between funds	15	6,000	(6,000)	—	89,102	(89,102)	—
Net movement in funds after transfers		122,406	530,565	652,971	264,289	997,177	1,261,466
Total funds brought forward		975,032	2,006,447	2,981,479	710,743	1,009,270	1,720,013
Total funds carried forward	15	1,097,438	2,537,012	3,634,450	975,032	2,006,447	2,981,479

All income and expenditure derives from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 43 to 51 form part of these financial statements.

Balance sheet 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible fixed assets	8		11,525		8,206
Current assets					
Debtors	9	629,955		355,249	
Cash at bank and in hand		4,080,072		3,668,120	
		4,710,027		4,023,369	
Liabilities					
Creditors: amounts falling due within one year	10a	(882,102)		(840,296)	
Net current assets			3,827,925		3,183,073
Total assets less current liabilities					
			3,839,450		3,191,279
Creditors: amounts falling due after more than one year	10b		(205,000)		(209,800)
Net assets			3,634,450		2,981,479
Funds					
Unrestricted fund – general	15	1,097,438		975,032	
Restricted funds	15	2,537,012		2,006,447	
Total funds			3,634,450		2,981,479

The financial statements were approved by the Trustees and authorised for issue on 9 June 2023 and signed on their behalf by:



Paul Davey, Chair

Company number: 00982544

The notes on pages 43 to 51 form part of these financial statements.

Statement of cash flows Year to 31 December 2022

	Note	2022 £	2021 £
Net cash inflow from operating activities	A	418,200	1,440,999
Cash flows from investing activities	B		
Interest income		1,548	55
Purchase of tangible fixed assets		(8,874)	(5,202)
Disposal of tangible fixed assets		1,078	—
Net cash flow (used in) investing activities		(6,248)	(5,147)
Change in cash and cash equivalents in the year		411,952	1,435,852
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at beginning of year		3,668,120	2,232,268
Cash and cash equivalents at end of year		4,080,072	3,668,120

A Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net movement in funds (as per statement of financial activities)	652,971	1,261,466
Adjustments for:		
Depreciation charge	4,477	3,001
Interest income	(1,548)	(55)
Increase in debtors	(274,706)	(227,080)
Increase in creditors	37,006	403,667
Net cash provided by operating activities	418,200	1,440,999

B Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash and cash equivalents			
Cash at bank and in hand	3,668,120	411,952	4,080,072
Borrowings			
Debt due after one year	(209,800)	4,800	(205,000)
Total	3,458,320	416,752	3,875,072

General information and basis of preparation

Amref Health Africa is a company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are to engage, inspire, and influence people to invest in lasting health change across Africa.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees and senior management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ the estimation of the useful economic life of tangible fixed assets;
- ◆ the estimation of the amount receivable in respect of legacies where the charity has been notified of its entitlement; and
- ◆ the estimation of the amounts recognised as donated goods or services as gift in kind income;
- ◆ the basis on which the support costs are allocated across the various categories of charitable expenditure.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the expected level of income and expenditure for 12 months from authorising these financial statements. The projected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and legacies

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. For legacies, income is recognised upon receipt, or before receipt if there is sufficient evidence to provide the necessary certainty that the legacy will be received and the value of the income can be measured with sufficient certainty.

Gifts in Kind

Donated facilities and donated professional services (Gifts in Kind) which the Charity would otherwise have purchased are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity; that is the amount the charity would be willing to pay in the open market for the equivalent benefit of such facilities and services. A corresponding amount is recognised in expenditure. A threshold of £500 is applied for each facility or service.

No amount is included in the financial statements for volunteer time in line with the Charities SORP (FRS 102).

Charitable activities

The charity receives grants in respect of its charitable work from governments, corporate donors, institutions, trusts & foundations. Income from government and other grants is recognised at fair value when the charity has entitlement, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. Where there is sufficient precedent for the charity to assume that the funder in question is likely to approve the reallocation of any unspent funds, income is recognised upon receipt.

The charity receives government contract income in respect of its charitable work. Due to its nature, this income is classified as unrestricted and is subject to VAT. There are payment-by-results elements within the contract. Contract income is only recognised when the charity has entitlement and the payment-by-results related income is only recognised once the specific criteria have been met and approved as such by the funder.

Trading activities

Income from trading activities relates to income earned from trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income recognition (continued)

Other income

Other unrestricted income includes gains arising from foreign exchange transactions which do not relate to restricted funds. Any material unrealised foreign exchange gains are included below net income and realised gains are included within other income.

Expenditure recognition

Expenditure is accounted for on an accruals basis with the exception of expenditure transactions below £500. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- ◆ Costs of raising funds includes those costs incurred in seeking potential funders and applying for funding.
- ◆ Expenditure on charitable activities includes granting funds to Amref HQ in respect of our charitable work, and our own associated costs. Where there is sufficient precedent for the charity to assume that the funder in question is likely to approve the reallocation of any unspent funds, grant expenditure is recognised upon payment. Where this precedent does not exist, grant expenditure is recognised once the transferred funds have been spent on the specified programme.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to Costs of Raising Funds and Expenditure on Charitable Activities on a basis consistent with use of the resources. Overheads have been allocated on the basis of staff time. The analysis of these costs is included in note 4.

Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. A summary of restricted funds by geographical area is set out in the notes to the financial statements.

Transfers between funds take place in accordance with funding agreements or with the express permission of the funder.

Tangible fixed assets

Tangible fixed assets costing less than £500 are not capitalised and are written off in the year of purchase. Tangible fixed assets which are capitalised are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life which for equipment and computers is three years.

Debtors

Debtors are recognised at the settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Any cash investment with a longer maturity is classified as a short term deposit.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

Foreign currency

Foreign currency transactions are initially recognised using the monthly exchange rate.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate. Gains and losses on exchange are allocated to the appropriate resource.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Tax

The charity is 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. It therefore does not suffer tax on income or gains applied for charitable purposes.

Financial instruments

The charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity and their measurement basis are as follows:

Financial assets – trade and other debtors (including accrued legacy and gift aid income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 9. Prepayments are not financial instruments. Amounts due from Amref HQ are held at face value less any impairment.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 10. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver charitable services rather than cash or another financial instrument. Amounts due to Amref HQ are held at face value less any impairment.

1. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2022 Total £
Individual sponsorship/event donations	22,205	—	22,205
Individual donors	394,664	—	394,664
Legacies	3,743	—	3,743
Corporate donors	5,960	—	5,960
Trusts and Foundations	100,199	265,000	365,199
Donated services	5,000	310,949	315,949
	531,771	575,949	1,107,720

	Unrestricted funds £	Restricted funds £	2021 Total £
<i>Individual sponsorship/event donations</i>	20,038	—	20,038
<i>Individual donors</i>	379,116	—	379,116
<i>Legacies</i>	58,025	500	58,525
<i>Corporate donors</i>	23,083	—	23,083
<i>Trusts and Foundations</i>	76,764	30,000	106,764
<i>Donated services</i>	10,000	—	10,000
	567,026	30,500	597,526

2.a Income from charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total £
Corporates			
GlaxoSmithKline	—	761,085	761,085
ViiV Healthcare	—	131,920	131,920
Total Corporates	—	893,005	893,005
Governments			
FCDO	543,664	—	543,664
Total Governments	543,664	—	543,664
Other Institutional donors			
The National Lottery Community Fund	—	210,646	210,646
Comic Relief	—	5,758	5,758
Total Other Institutional donors	—	216,404	216,404
Trusts and Foundations			
Donor wishing to remain anonymous	—	1,776,074	1,776,074
Croda Foundation	—	179,288	179,288
People's Postcode Lottery	—	178,901	178,901
The Rabelais Trust	—	146,451	146,451
The Schroder Foundation	—	25,000	25,000
The Waterloo Foundation	—	24,770	24,770
The SOL Foundation	—	588	588
Other Trusts < £15k	—	3,000	3,000
Total Trusts & Foundations	—	2,334,072	2,334,072
	543,664	3,443,481	3,987,145

2.a Income from charitable activities (continued)

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>2021 Total</i> £
Corporates			
<i>GlaxoSmithKline</i>	—	1,650,000	1,650,000
<i>ViiV Healthcare</i>	—	5,607	5,607
Total Corporates	—	1,655,607	1,655,607
Governments			
<i>FCDO</i>	240,756	—	240,756
Total Governments	240,756	—	240,756
Other Institutional donors			
<i>The National Lottery Community Fund</i>	—	178,038	178,038
<i>Comic Relief</i>	—	2,482	2,482
Total Other Institutional donors	—	180,520	180,520
Trusts and Foundations			
<i>Donor wishing to remain anonymous</i>	—	1,728,570	1,728,570
<i>Croda Foundation</i>	—	—	—
<i>People's Postcode Lottery</i>	—	220,000	220,000
<i>The Rabelais Trust</i>	—	164,184	164,184
<i>The Schroder Foundation</i>	—	25,000	25,000
<i>The Waterloo Foundation</i>	—	47,727	47,727
<i>The SOL Foundation</i>	—	179,460	179,460
<i>James Percy Foundation</i>	—	82,227	82,227
<i>Other Trusts < £15k</i>	—	27,239	27,239
Total Trusts and Foundations	—	2,474,407	2,474,407
	240,756	4,310,534	4,551,290

2.b Income from other trading activities

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	2022 Total £
<i>Christmas cards</i>	1,171	—	1,171

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>2021 Total</i> £
<i>Christmas cards</i>	1,372	—	1,372

3. Expenditure

	Raising funds £	Charitable activities £	2022 Total £
Staff costs	305,903	456,608	762,511
Direct costs	87,462	3,406,297	3,493,759
Support costs	95,296	100,795	196,091
	488,661	3,963,700	4,452,361

	Raising funds £	Charitable activities £	2021 Total £
Staff costs	390,540	358,315	748,855
Direct costs	49,960	2,911,675	2,961,635
Support costs	90,756	87,531	178,287
	531,256	3,357,521	3,888,777

Direct costs of charitable activities are predominantly £3,257,116 (2021: £2,899,471) made up of grants remitted to Amref HQ for core objectives.

4. Support costs allocation

	Raising funds £	Charitable activities £	2022 Total £
Premises costs	36,292	38,386	74,678
Governance costs	9,360	9,900	19,260
Other office and operational costs	49,644	52,509	102,153
Total	95,296	100,795	196,091

	Raising funds £	Charitable activities £	2021 Total £
Premises costs	38,770	37,393	76,163
Governance costs	7,840	7,561	15,401
Other office and operational costs	44,146	42,577	86,723
Total	90,756	87,531	178,287

5. Governance costs

	2022 £	2021 £
Auditor's remuneration – current period audit fee	15,480	15,180
Auditor's remuneration – audit fee in respect of prior years	(600)	—
Other costs	4,380	221
	19,260	15,401

£108 was reimbursed or paid by the charity for one Trustee during the year for travel and other expenses incurred on the charity's business (2021: £nil).

6. Staff costs and numbers

The aggregate payroll costs comprised:

	2022 £	2021 £
Wages and salaries	628,116	626,342
Social security costs	65,117	64,333
Employer's pension costs	46,554	47,198
Other staff costs	22,724	10,982
	762,511	748,855

Average number of staff during the year by function:

	2022		2021	
	Headcount	FTE	Headcount	FTE
Fundraising	5	4.2	5	5.1
Communications	—	—	2	2.0
Programmes	7	6.2	5	4.7
Governance and administrative support	6	4.6	5	3.9
	18	15.0	17	15.7

The employee benefits for key management personnel, who are detailed on page 3, (including employer's National Insurance costs) were £286,014 (2021: £373,109).

In the year ended 31 December 2022, there were the following number of employees with remuneration in excess of £60,000:

	2022 No.	2021 No.
£60,001 - £70,000	1	—
£80,001 - £90,000	1	1

During the year, no Trustee received any remuneration (2021: none).

7. Net income

Is stated after charging:

	2022 £	2021 £
Auditor's remuneration:		
. Current year audit fee	15,480	15,180
. Audit fee in respect of prior years	(600)	—
Non-audit fees – taxation advice	2,980	600
Depreciation of fixed assets	4,477	3,001
Lease rentals	52,982	53,424

8. Fixed assets

	Equipment and computers £
Costs	
As at 1 January 2022	85,117
Additions	8,874
Disposals	<u>(11,002)</u>
As at 31 December 2022	<u>82,989</u>
Depreciation	
As at 1 January 2022	76,911
Charge during the year	4,477
Disposals	<u>(9,924)</u>
As at 31 December 2022	<u>71,464</u>
Net book value	
As at 1 January 2022	8,206
As at 31 December 2022	<u>11,525</u>

9. Debtors

	2022 £	2021 £
Accrued income	444,344	148,486
Prepayments and other debtors	7,080	5,323
Amounts due from Amref HQ	<u>178,531</u>	201,440
	<u>629,955</u>	<u>355,249</u>

10.a Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	799	656
Taxation and social security	53,644	28,821
Amounts due to Amref HQ	253,078	146,002
Accruals and other creditors	46,487	46,959
Deferred income	523,294	613,058
Leasing liability	<u>4,800</u>	4,800
	<u>882,102</u>	<u>840,296</u>
Deferred income		
Balance brought forward as at 1 January 2022	613,058	558,704
Released in the year	<u>(613,058)</u>	(558,704)
Income received and deferred in the year	523,294	613,058
Balance carried forward as at 31 December 2022	<u>523,294</u>	<u>613,058</u>

Deferred income relates to grant income received before the year-end where the conditions for recognition have not been met as at the year end.

10.b Creditors: amounts falling due after more than one year

	2022 £	2021 £
Leasing liability	—	4,800
Loan from Amref NL*	205,000	205,000
	205,000	209,800

*This loan is interest-free and is due for repayment on 31 March 2026. The loan is to be used exclusively for pre-financing the delivery of the “Support to the African Led Movement to End FGM/C” programme.

11. Reconciliation of funds

	Unrestricted		Restricted funds £	2022 £
	General funds £	Designated funds £		
Analysis of reserves				
Tangible fixed assets	11,525	—	—	11,525
Net current assets	990,913	300,000	2,537,012	3,827,925
Creditors of more than one year	(205,000)	—	—	(205,000)
	797,438	300,000	2,537,012	3,634,450

	Unrestricted		Restricted funds £	2021 £
	General funds £	Designated funds £		
<i>Analysis of reserves</i>				
<i>Tangible fixed assets</i>	8,206	—	—	8,206
<i>Net current assets</i>	1,176,626	—	2,006,447	3,183,073
<i>Creditors of more than one year</i>	(209,800)	—	—	(209,800)
	975,032	—	2,006,447	2,981,479

During the period, our reserves calculations were updated in line with our policy as detailed in the Trustees’ report. The closing level of unrestricted free reserves is above target range due to Individual Giving investment not being at planned levels in 2022. £300,000 of unrestricted funds will be ringfenced within a designated fund in 2023 to ensure sufficient funds are available for the Individual Giving investment in future years. Further information is provided in the Trustees’ Annual Report.

The closing level of restricted reserves reflects the timing of grant receipts compared to their disbursement to Amref HQ in Nairobi.

12. Capital and financial commitments

At 31 December 2022, the charity committed to subscribe to a London Marathon Golden Bond during the next year at £1,980 per annum including VAT. No such commitment was made as at 31 December 2021.

At 31 December 2022 the Charity had future minimum lease payments under non-cancellable operating leases due in the periods below as follows:

	2022		2021	
	Leasehold property £	Equipment £	Leasehold property £	Equipment £
Within one year	11,767	2,115	47,069	2,115
Between two to five years	—	6,640	11,767	8,641

A ten year agreement for the leasehold property (Lower Ground Floor, White Lion Street, London, N1 9PD) started in March 2013 and was renegotiated in April 2018. This leasehold arrangement came to an end in March 2023. The property was vacated and the charity relocated to 7-14 Great Dover Street, London, SE1 4YR.

A license to occupy agreement for shared office space within the building at 7-14 Great Dover Street, London, SE1 4YR was signed in January 2023 to take effect from 1 March 2023. The license agreement can be terminated with three months written notice and the license fee is to be reviewed on an annual basis.

Lease payments of £52,982 (2021: £53,424) have been recognised as an expense.

There are no contingent liabilities at the end of December 2022.

13. Liability of Members

At 31 December 2022 the charity had 8 members (2021: 8 members). The liability of each member to contribute to the assets of the charity in the event of winding up is limited to £10.

14. Related party transactions

- a) Amref Health Africa (“Amref UK”) is a national office of the Amref global network, coordinated through a company of the same name based in Nairobi, Kenya (“Amref HQ”).

The arrangement between the two organisations, and the responsibilities of both organisations, is summarised in a written Association Agreement signed by both parties. This does not supersede the respective autonomy of each organisation.

The transactions with Amref HQ were as follows:

	2022 £	2021 £
Net balances due to Amref UK at the start of the year	55,438	8,924
Grants and other payments payable from Amref UK to Amref HQ in the year	(3,257,116)	(2,899,471)
Net payments made from Amref UK to Amref HQ	3,127,131	2,945,985
Net balances due (from) / to Amref UK at the end of the year	(74,547)	55,438

14. Related party transactions (continued)

- b) In 2021, Amref UK received a loan of £205,000 from Amref NL. The loan is on an interest-free basis and is for a 5 year period, payable by 31 March 2026. The loan arrangement is in place to support Amref UK's management of unrestricted cashflow in light of the pre-financing requirements of the contract funding by FCDO.
- c) During the year, £174 (2021: £72) was spent on coffee beans with Capital Coffee Roasters Ltd., a company owned by the parents of one of the Key Management Personnel. There was no balance due at the year end. Amref UK has also entered into a loan agreement without charge with this company for the provision of a coffee machine.
- d) Donations from related parties
Unrestricted donations and Christmas card sales of £2,809 were recorded from 8 KMP, Trustees and their connected entities in the year (£10,214 from 8 Trustees and KMP in 2021).

15. Funds

The income of the charity includes both restricted and unrestricted funds. The table below summarises the funds balances held at 31 December 2022.

	1 January 2022 £	Income £	Expenditure £	Transfers* £	31 December 2022** £
Restricted					
Ethiopia	400,000	131,920	(528,404)	—	3,516
Kenya	239,046	697,038	(886,742)	(5,000)	44,342
Tanzania	—	939,164	(211,120)	—	728,044
Uganda	1,260,354	1,251,625	(901,861)	—	1,610,118
Amref HQ & regional work	107,047	525,034	(586,089)	—	45,992
UK office	—	290,000	(184,000)	(1,000)	105,000
Malawi	—	184,660	(184,660)	—	—
	<u>2,006,447</u>	<u>4,019,441</u>	<u>(3,482,876)</u>	<u>(6,000)</u>	<u>2,537,012</u>
Unrestricted					
General	975,032	1,085,891	(969,485)	6,000	1,097,438
	<u>975,032</u>	<u>1,085,891</u>	<u>(969,485)</u>	<u>6,000</u>	<u>1,097,438</u>
Total	<u>2,981,479</u>	<u>5,105,332</u>	<u>(4,452,361)</u>	<u>—</u>	<u>3,634,450</u>

Details of the programmes delivered in the year under our four thematic areas can be found in the table on page 13 of the Trustees' Annual Report.

*The charity has reassessed the purpose of funding and this presentation better presents the way in which the charity is able to use the funds.

**The year-on-year increase in restricted funds held, particularly pertaining to Tanzania and Uganda, relates to programmes where funds were received and recognised just before 31 December 2022 which are to be spent in the following year.

15. Funds (continued)

	1 January 2021 £	Transfers* £	Transfers** £	Income £	Expenditure £	31 December 2021 £
<i>Restricted</i>						
<i>Ethiopia</i>	11,685	2,478	200,000	405,606	(219,769)	400,000
<i>Kenya</i>	370,840	(213,723)	(33,435)	1,836,883	(1,721,519)	239,046
<i>Tanzania</i>	10,364	(217)	—	260,266	(270,413)	—
<i>Uganda</i>	362,536	(30)	—	1,776,297	(878,449)	1,260,354
<i>Amref HQ & regional work</i>	239,229	215,225	(244,784)	2,000	(104,623)	107,047
<i>UK office</i>	3,733	(3,733)	—	57,500	(57,500)	—
<i>Malawi</i>	—	—	—	2,482	(2,482)	—
<i>Namibia and Botswana</i>	10,883	—	(10,883)	—	—	—
<i>Unrestricted</i>	710,743	—	89,102	809,209	(634,022)	975,032
Total	1,720,013	—	—	5,150,243	(3,888,777)	2,981,479

**The charity has reassessed the geographical classification of funding and this presentation better presents the way in which the charity is able to use the funds.*

***In 2021, agreement was reached with GSK to reassign and repurpose some funding received in previous financial years, the majority of which originally related to the ten-year GSK 20% Frontline Health Worker Training Programme. £200,000 was reassigned to the GSK TB & Malaria programme in Ethiopia and £89,102 was released to unrestricted, shown here as transfers between funds.*

16. Support to the African-Led Movement to End Female Genital Mutilation / Cutting (FGM/C) funded by UK Government (FCDO)

In accordance with the contract between Amref UK and Options Consultancy Services Ltd for the Support to the African-Led Movement to End Female Genital Mutilation / Cutting (FGM/C) programme funded by the UK Government (FCDO), the following note has been included. The note shows the amounts due to Amref UK in relation to the programme which form part of the accrued income balance in Note 9 as well as the claimable amounts arising and payments received during the year (including VAT where applicable).

	2022 £	2021 £
Balances due to Amref UK at the start of the year	102,419	—
Claimable amounts incurred by Amref UK in the year	656,920	278,041
Payments received by Amref UK in the year	(367,619)	(175,622)
Balances due to Amref UK at the end of the year	391,720	102,419