

HUNGER RELIEF AFRICA (HRA)

ANNUAL FINANCIAL REPORT

1 July 2024 – 30 June 2025

1 EXECUTIVE FINANCIAL SUMMARY

The financial year 2024/2025 demonstrated strong fiscal performance marked by stable donor inflows, responsible expenditure, and strengthened internal controls.

Hunger Relief Africa mobilised **UGX 234.288 million** in total income and utilised **UGX 230.938 million**, achieving a **programme delivery rate of 99%**.

Expenditure prioritised life-saving interventions in nutrition, WASH, health, emergency response, and food security across Ethiopia, Kenya, Uganda, South Sudan, Nigeria and Somalia, in alignment with the organisation's multi-sector strategy.

The year closed with a positive balance of **UGX 3.3 million**, representing committed funds for ongoing 2025 programme activities.

2 STATEMENT OF ACTIVITIES

Category	Subcategory	Amount (UGX)	Notes
Revenue and Support	Grants from International Organizations	105,287,700	
	Non-Government Grants and Private Don	72,100,355	
	Contributed Nonfinancial Assets	38,000,000	
	Other Income (Investments, Program Fee	18,900,500	
Total Revenue		234,288,555	
Expenses - Program Services	Nutrition & CMAM	70,400,000	
	Maternal, Newborn & Child Health (MNC)	18,822,200	
	Water, Sanitation & Hygiene (WASH)	36,715,000	
	Food Security & Livelihoods	28,800,090	
	Social Behaviour Change Communication	10,800,000	
	Emergency Response Operations	18,600,300	
	Monitoring, Evaluation, Accountability & I	7,200,000	
	Research, Innovation & Digital Solutions	3,600,000	
Subtotal Program Services		194,937,590	84% of total expenses
Supporting Services	Management and General	25,200,910	
	Fundraising	10,800,000	
Subtotal Supporting Services		36,000,910	16% of total expenses
Total Expenses		230,938,500	
Change in Net Assets (Surplus)		3,350,055	

3 DETAILED EXPENDITURE BREAKDOWN

3.1 Nutrition & Community Management of Acute Malnutrition -Total spent 70.4M

Key cost categories:

- Ready-to-use therapeutic food (RUTF) procurement
- Community screening logistics
- Health worker training
- Digital MUAC reporting systems

3.2 Maternal, Newborn & Child Health -Total spent 18.8M

- Antenatal outreach
- Birth preparedness kits
- Postnatal follow-ups
- Young mother's clubs
- Community midwife training

3.3 Water, Sanitation & Hygiene (WASH)-Total spent

36.7M

- Borehole rehabilitation
- Water quality monitoring
- Community-led sanitation programmes
- Menstrual hygiene support
- School WASH infrastructure

3.4 Food Security & Resilient Livelihoods-Total spent 28.8M

- Farmer field schools
- Climate-smart agriculture inputs
- Seed and tool support
- Women's VSLA groups
- Youth agribusiness training
- Livestock support

3.5 Social Behaviour Change Communication -Total spent

10.8M

- Radio programmes (5 countries)
- Community influencers model
- Mass campaigns & roadshows

3.6 Emergency Response Operations – Total spent 18.6M

- Emergency food assistance
- Mobile health outreaches
- Emergency logistics (temporary staffing)

3.7 MEAL (Monitoring, Evaluation, Accountability & Learning) – Total spent 7.2M

- Digital MEAL system rollout
- Community feedback systems
- Annual SMART survey
- Outcome-based dashboards
- Field monitoring missions

3.8 Research, Innovation & Digital Solutions – Total spent 3.6M

- Digital CMAM mobile app pilot
- Nutrition dashboards
- Innovations lab operations

4 FUND UTILIZATION SUMMARY

Category	Amount Received	Amount Utilised	Variance/Balance
Grants from International Organizations	105,287,700	105,287,700	-
Non-Government Grants and Private Donations	72,100,355	72,100,355	-
Contributed Nonfinancial Assets	38,000,000	36,280,000	1,720,000
Other Income (Investments, Program Fees)	18,900,500	17,270,445	1,630,055
Total	234,288,555	230,938,500	3,350,055

5 STATEMENT OF FINANCIAL POSITION

Category	Subcategory	Amount (UGX)
Assets		
Current Assets	Cash and Cash Equivalents	39,000,000
	Accounts Receivable (Pledges/Grants)	28,800,000
	Inventory (Food and Supplies)	11,150,055
	Prepaid Expenses	3,600,000
Subtotal Current Assets		82,550,055
Non-Current Assets	Property, Plant, and Equipment	54,000,000
	Investments	7,200,000
Subtotal Non-Current Assets		61,200,000
Total Assets		143,750,055
Liabilities and Net Assets		
Current Liabilities	Accounts Payable	14,400,000
	Accrued Expenses	5,400,000
	Refundable Advances (Conditional Gra	18,000,000
Subtotal Current Liabilities		37,800,000
Non-Current Liabilities	Long-Term Debt	10,800,000
Subtotal Non-Current Liabilities		10,800,000
Total Liabilities		48,600,000
Net Assets	Without Donor Restrictions	75,350,055
	With Donor Restrictions	19,800,000
Total Net Assets		95,150,055
Total Liabilities and Net Assets		143,750,055

6 STATEMENT OF CASHFLOWS

Category	Amount (UGX)
Cash Flows from Operating Activities	
Net Surplus	3,350,055
Adjustments (Depreciation, etc.)	2,400,000
Net Cash from Operations	5,750,055
Cash Flows from Investing Activities	
Purchase of Equipment and Infrastructure	10,800,000
Investment Purchases/Sales	5,300,000
Net Cash from Investing	16,100,000
Cash Flows from Financing Activities	
Proceeds from Loans/Grants	3,600,000
Repayments	1,800,000
Net Cash from Financing	1,800,000
Net Decrease in Cash	8,549,945
Cash at Beginning of Period	10,078,000
Cash at End of Period	1,528,055

7 NOTES TO FINANCIAL STATEMENTS

7.1 Accounting Framework

The report follows international NGO financial reporting practices (IFRS–Cash Basis appropriate for NGOs).

7.2 Exchange Rate Fluctuation

Foreign currency inflows were converted using average FY exchange rate. Minor losses absorbed under general operations.

7.3 Cost Allocation and Methodology

Shared costs (rent, utilities, logistics) allocated across programmes using activity-based costing.

8 FINANCIAL PERFORMANCE ASSESSMENT

- In the financial year 01/07/24 to 30/06/2025, there was absorption rate of 99%, reflecting effective programme management.
- There was significant investment in Nutrition & Community Management of Acute Malnutrition. This aligns with organisational priorities.
- Digital systems reduced operational inefficiencies and improved transparency.
- Low administrative overheads show efficient use of donor resources.

9 CONCLUSION

The period 01/07/2024 to 30/06/2025 marked strong financial stability, strategic resource allocation, and improved cost-effectiveness for Hunger Relief Africa.

Hunger Relief Africa entered financial year 01/07/2025-30/06/2026 with strengthened donor confidence, solid reserves, and enhanced capacity to deliver life saving and development programmes across Africa.