

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 Donor | 72,100,355 | |
| | Contributed Nonfinancial Assets | 38,000,000 | |
| | Other Income (Investments, Program Fees) | 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 & Learning | 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 | Varicance/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.