



MARANATHA HEALTH

2024 YEAR IN REVIEW

**2024 Annual Report for
Maranatha Hospitals Aid and Development Fund Inc.
(Maranatha Health)**

An Australian charity. Registered with Australian
Charities and Not-for-profits Commission.

ABN: 15 928 552 503
Maranatha Hospitals Aid and Development Fund Inc.

ABN: 34 290 264 644
The Trustee for Maranatha Hospitals Aid & Development
Australia Fund

www.maranathahealth.org



MARANATHA HEALTH

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About Us

Section 1

Overview

About us

Maranatha Health is an Australian and Ugandan non-profit organisation that aims to improve health outcomes, empower the poor, and make positive, lasting change.

Our Motivation

'Maranatha' means 'come Jesus'. We seek to emulate the actions of this revolutionary, who healed the sick, advocated for the oppressed, empowered the poor, and disrupted the status quo.

Our Vision

Everyone deserves to be well. At Maranatha Health we long to see strong, thriving, healthy and empowered communities taking charge of their futures. Maranatha Health undertakes projects in Uganda that fall into three categories:

- **EMPOWERING**
Health system strengthening and capacity building.
- **DEVELOPING**
Community health education and development.
- **HEALING**
Healthcare provision.



Values and Approach

About us

We are committed to ensuring our values and principles underpin all aspects of our work in Australia and Uganda. We are passionate about aid and development programs being evidence-based, community-owned, and genuinely transformative. We believe in holistic, multi-dimensional, and innovative development, and seek to support programs that embody those values.

Our Values

Justice and equity for the marginalised

Respect

Integrity and trustworthiness

Discipleship

Creativity

Prayerful consideration

Our Guiding Principles

Community partnerships

Capacity building

Holistic health and wellbeing

Advocacy and education

Transformation

Reflective practice

International development best practice



History

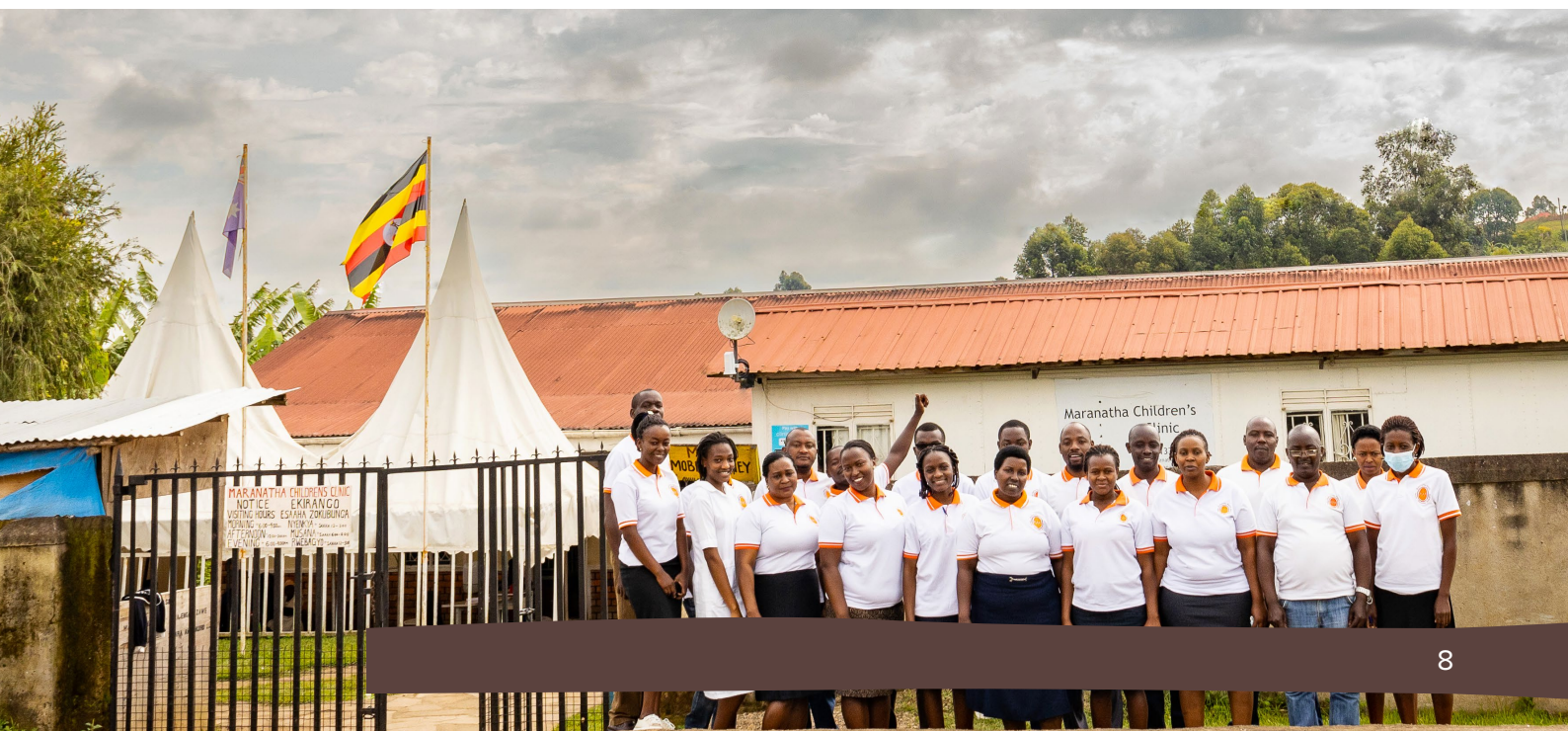
About us

Maranatha Health began with a simple dream: to improve healthcare in an under-resourced region of Africa. Thanks to the energy and support of people in both Australia and Uganda, two connected organisations with one shared purpose were established.

Maranatha Health is a registered charity in Australia, overseen by a Board of Directors and supported by an ATO-approved Public Ancillary Fund for receiving tax-deductible donations. In Uganda, Maranatha Health is a registered not-for-profit, governed by a local Board of Directors. These two distinct bodies work together in a close and interdependent partnership.

In 2011, founders Dr Michael and Kimberley Findlay launched Maranatha Health Uganda's first centre in Kamwenge District, Western Uganda. The centre provided outpatient and inpatient care, community development programs, and served as a district referral point. It quickly gained a strong reputation for delivering high-quality healthcare that was—and still is—greatly needed.

In 2015, a new centre was established in Fort Portal, Kabarole District, with a focus on paediatric care and strengthening the broader health system. Today, services include a paediatric clinic with an operating theatre, laboratory and testing facilities, along with village-based health education and advocacy programs. Maranatha Health Uganda now employs upwards of 50 Ugandan staff, supported by visiting medical volunteers from Australia, New Zealand, and the UK.



From the Chair

Maranatha Health Board

Throughout the year, Maranatha Health Uganda staff not only cared for over 12,000 patients but also worked proactively to help local communities live healthier lives. Through sanitation education, home visits, nutrition and paediatric support—including immunisation and gardening/cooking classes—these are vital steps in reducing disease and improving living standards.

We commend the Fort Portal team of around forty clinical and community staff, and ten support staff, who carry out this essential work. Many have been with us for years. Take Peter, our driver of 12 years. We recently saw his smiling face in a thank-you video for Australian donors, and I want to take this moment to thank Peter and all our dedicated staff who faithfully serve their communities.

For Maranatha Health Australia, 2023–2024 was a year of change and consolidation. With our founders, Dr Michael and Kim Findlay, stepping back from day-to-day involvement, it was a pivotal time to reflect and plan ahead. We thank them sincerely for their years of service both in Uganda and Australia. As they moved into their new roles as Founding Advisors, the MH Australia board took the lead in our relationship with MH Uganda. It's been a privilege to spend time with MH Uganda Chair Mr Nicholas Kyomuhendo, fellow board members, and the leadership team, including Sabiti Fenekansi and Joshua Mbeeta. Their love for the community and commitment to running the work with excellence is inspiring.

In 2024, we finalised our partnership with Engineering Ministries International (EMI), who helped develop the new hospital plans. While we don't yet have the funds to build, understanding the true cost of a simple, local facility was an important step. If you'd like to know more, please get in touch.

This year, we saw a modest but encouraging increase in donations—higher than previous years—and we are truly grateful. Appeals held in October and November 2023 helped fund vital oxygen concentrators and a motorbike, raising about AUD\$20,000.

Thank you to Liesl Shipard for her work on our Year in Review, newsletters, and appeals. A special thanks to our wonderful volunteers—especially Sandra Findlay and Wendy Hampel. We acknowledge our international medical volunteers, like Dr Ben Booker, who generously shared their time and expertise in Fort Portal.

To my fellow board members—thank you for the hours you dedicate to this work.

And to you, our donors—your support makes all of this possible. We are deeply grateful.

Warm regards,
Karen Baker





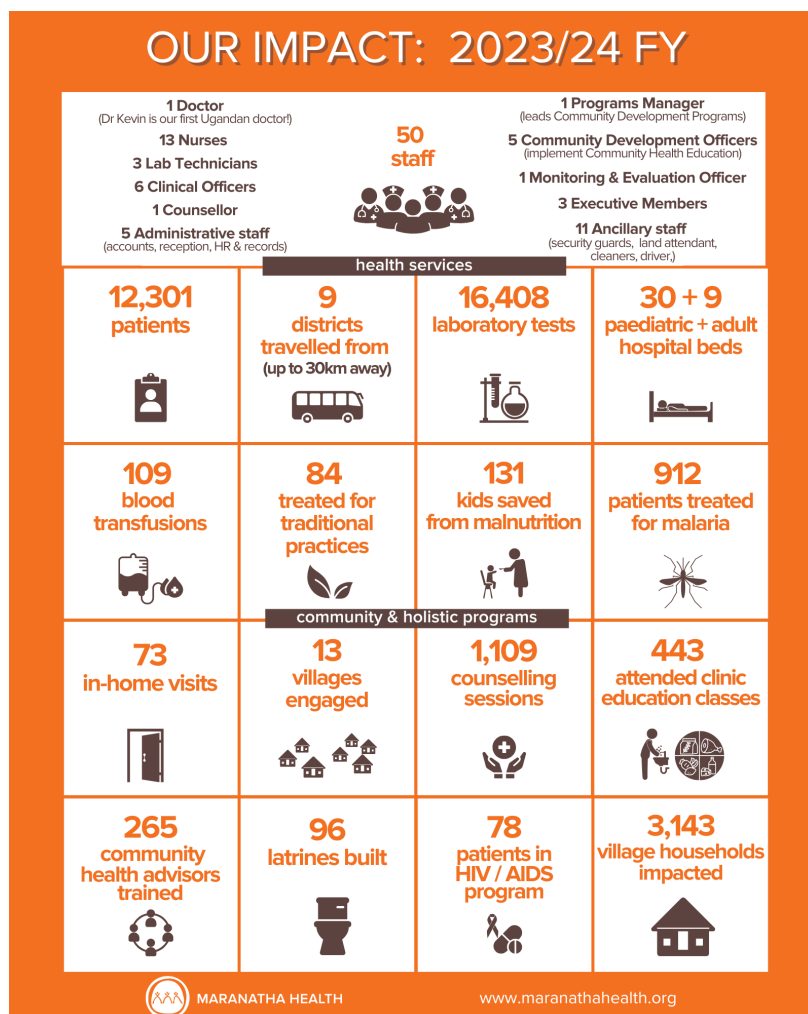
Our Impact

Section 2

Overview

Our Impact

Maranatha Health is deeply committed to partnering with communities to ensure children grow up healthy, thriving, and with access to quality healthcare. This ongoing impact has only been possible through the generous support of our donors. Here is a brief overview of what we've achieved together this year:



"Kihwera was doing badly in terms of health but after the involvement of Maranatha through the ABs, the community has improved".

Graduating Health Advisor (AB)
from Kihwera Community

"I am very happy because many people in our village now know how to prevent sickness. Most homes have learned good things. Also, I feel more confident now—I can talk to others and teach them. Before, I was shy, but now I feel strong to help my community.."

AB from Nyango Community

Empowering

Our Impact: Building capacity

Many of our patients come from disadvantaged backgrounds and face complex health and social challenges. Limited finances, minimal access to health information, and past negative experiences in other healthcare settings often leave them feeling excluded from decisions about their own care.

At Maranatha Health, we are committed to holistic, person-centred care that goes beyond symptoms. Our approach includes counselling, hospital-based health education, cooking classes for parents, and regular home visits. These services help us build meaningful relationships with families, understand the root causes of their health concerns, and support long-term change.

The compassion and dedication of the MH team play a vital role in walking with patients through difficult circumstances. With the right support and tools, many of these resilient individuals go on to create better futures for themselves and their children—something that continually inspires our team.

Strengthening Uganda's health system from within

In Uganda, access to post-graduate and professional health education is limited and expensive. Critical skill shortages persist, with fewer than one doctor per 10,000 people—most of them in urban areas.

Maranatha Health Uganda is addressing this by investing in its staff. Through budget allocations and targeted funding—such as the David Walker Memorial Scholarship Fund—we offer scholarships to committed team members. This allows them to pursue vital professional development and return equipped to serve their communities more effectively. One such staff member is Nkwasiwe Abert, a long-serving clinician, soon to complete his medical training and return as a qualified doctor.

By building local capacity in this way, we strengthen the health system and multiply our impact—one empowered health worker at a time.



Empowering

Our Impact: Holistic healthcare

Maranatha Health is committed to providing holistic healthcare to the communities it serves. Programs encompass nutrition classes, counselling, an HIV ART (anti-retroviral therapy) program, health education on the wards, family planning advice, and in-home visits provided by the community team.

IMPACTS 2022/23 FY

- 73 In-home visits
- 34 Health education classes on wards
- 129 People attended nutrition education sessions
- 78 Patients in HIV/AIDS ART program
- 1,109 Counselling sessions provided
- We helped many vulnerable patients with food support, transport and medical expenses.



Empowering

Our Impact: The Power of Nutrition Training

A Second Chance for Nyangoma and Nyakato

In the village of Nyango, in the northern division of Fort Portal City, one-year-old twins Nyangoma and Nyakato were struggling to survive. Their young parents, still teenagers themselves, were unable to care for them and left the children in the care of their grandmother, Proscovia.

Proscovia, though loving and devoted, faced enormous challenges in raising the twins—especially when it came to feeding them properly and accessing healthcare. When she attended a Maranatha Health nutrition training for mothers, she brought the twins along. It was clear they were showing signs of malnutrition. During the session, Maranatha staff assessed their condition and spoke with Proscovia to better understand her situation. They discovered she was doing her best but lacked the resources and knowledge to keep the children healthy.

At the training, Proscovia learned how to prepare affordable, nutritious meals using common local ingredients, and was encouraged to start a small kitchen garden to help supplement the family's diet. Seeing the urgency of the twins' condition, Maranatha staff quickly intervened—bringing the children to the Maranatha clinic where they received immediate treatment and holistic care. After their recovery, the twins were returned home—healthy, smiling, and full of life.

"I have never seen good people like these of Maranatha," Proscovia shared, full of gratitude. "A person you have never seen comes and takes away children, treats them and returns them home when they are healed, above all, without charging you any money. They have much love for everyone."

This story is just one example of how Maranatha Health's community-focused approach transforms lives—not just through medical treatment, but by empowering families with the tools they need to thrive.



Empowering

Our Impact: Knowledge is power

The prevalence of malnutrition

Maranatha Health continues to equip caregivers and village health advisors with practical tools and knowledge to combat malnutrition among young children. Recent nutrition training sessions across our program areas have demonstrated strong participation and encouraging outcomes.

In one training, 56 mothers and village health advisors (Abahabuzi B'ebyamagara) attended a food demonstration, alongside the Sub-County Health Assistant. A second training saw attendance from more than 35 mothers with their children.

These sessions focused on educating participants about the importance of a balanced diet—highlighting the role of protein in building the body, the value of fruits in disease prevention, and the need to reduce overreliance on carbohydrates. A live cooking demonstration showed how to prepare nutritious, steamed foods using locally available ingredients without losing vital nutrients, especially for toddlers and children under five. Food was prepared and served at the session to reinforce the practical skills taught.

From these demonstrations, many mothers expressed appreciation for the training and shared how their perspectives on feeding had changed. One commented: “I did not know how to cook steamed foods, now that I have learnt, I am going to practice for my children and see.” Another added: “I have been feeding my child on a lot of carbohydrates, now I have learnt to increase other nutrients intake.”



Empowering

Our Impact: Simple practices change lives

Beyond training, all children present were screened for malnutrition using MUAC (Middle Upper Arm Circumference). In one assessment, 17 children were screened, and 4 were identified as malnourished. They were immediately enrolled for treatment and follow-up. In a separate screening of 61 children, 27 were found to be malnourished, with 6 critically ill. One severely ill child was brought directly to the Maranatha Health clinic and treated. In another instance, two malnourished children were identified, and their caregivers were advised to seek medical support and apply the feeding practises learned in training.

Maranatha Health continues to provide ready-to-use therapeutic food (RUTF) to children in need. In this reporting period, 9 new children were enrolled, bringing the total number of beneficiaries in the community to 36. Three children have since been discharged from the program following successful recovery. Their parents expressed deep gratitude, with one mother sharing: “*My child was malnourished but Maranatha team helped her by giving feeds and now she is fine. I was also advised on how to prepare nutritious food from the cooking demo I attended.*”

These training sessions are proving critical not only in improving community knowledge and practises but also in identifying children in need of urgent intervention—ensuring that no child is left behind in the fight against malnutrition.

Images

Previous page: Mothers observing food preparation for babies during the cooking demonstration in Nyakasajo

Below: Serving porridge made of millet flour, eggs and yellow bananas

Right: MH staff using MUAC to assess malnutrition among the children in Kabata



Developing

Our Impact: The Health Advisor Program

Communicable diseases like malaria, HIV/AIDS, and diarrhoeal illnesses remain the leading causes of illness and death in Uganda—especially in rural areas, where survival takes priority and health education is limited.

Maranatha Health tackles this through its community health program, training local leaders—called village health advisors (Abahabuzi B'ebyamagara, ABs)—to drive change within their own communities. Each year, 15–20 advisors are elected from remote villages and trained by our community health team. Using pictorial resources and guided discussions, they explore key topics such as nutrition, hygiene, water safety, malaria prevention, and disease management.

Advisors start by applying new practices in their own homes, then mentor 20 nearby households to do the same. As one advisor said, “You cannot teach what you don’t practise. Let me first put this in place, then I will go and teach others.”

The program is closely monitored and evaluated, allowing Maranatha Health to measure progress and refine its approach. In villages with active advisors, illness rates drop, sanitation improves, mosquito net use increases, and health knowledge grows. Families report meaningful, lasting change—driven by community ownership and leadership.

IMPACTS 2023/24 FY

- 265 ABs trained
- 3,143 households visited
- 13 villages engaged
- 7 villages graduated from the AB program
- 96 latrines constructed



Developing

Our Impact: Accessible nutrition at home

Fighting malnutrition with food and knowledge in Kabarole

In response to ongoing malnutrition challenges among children in the Kabarole district of western Uganda, Maranatha Health is actively working with local communities to promote practical, sustainable solutions. As well as teaching parents and communities to prepare nutritious food, another key strategy is equipping families with the skills to grow their own nutritious food using locally available resources.

The initiative is built around the principle of “Kitchen garden for every household,” locally known as “Eka tenyaata,” meaning “No family should have no sauce.” Through this approach, Maranatha Health encourages households to establish kitchen gardens, ensuring a steady supply of vegetables for daily meals.

Community mobilisation is done in partnership with village health advisors (ABs). Demonstration gardens are set up in central locations where families learn to grow nutrient-rich vegetables and receive seedlings to start gardens at home.

Kabarole’s fertile soils make it especially suitable for year-round vegetable cultivation, providing an ideal environment for kitchen gardening. With this advantage, and the right knowledge, families are empowered to address the root causes of malnutrition and improve their children’s health—starting with what they grow and cook at home.



Developing

Our Impact: The power of a latrine

Kansiime's Journey to Healing and Hygiene

Lack of sanitation in rural communities remains a significant health issue for Ugandans. There are many complex barriers to hygiene and sanitation, including limited resources that make investing in structures and tools difficult to achieve.

Psychologically healed when I saw my latrine

Kansiime Deborah, a 78-year-old widow, lives in the Kitaka community at the foothills of the Rwenzori Mountains. For a long time, she had no latrine because she could not afford one. She primarily depends on growing food for her own consumption. Deborah lives with three grandchildren who attend school during the week and help her grow food on weekends. As she explains, “My grandchildren help me only on weekends; other days they are in school.”

After receiving health education from Maranatha Health advisors, Kansiime began adopting other healthy practices, such as cleaning her compound and establishing a nutritional garden—clear signs of her eagerness to improve health conditions at home. Her biggest challenge remained the lack of a proper latrine. She had only an open pit covered with dry banana leaves, which she avoided using during the day when people were nearby.

Maranatha Health collaborated with village health advisors (Abahabuzi B'ebyamagara) to construct a latrine for Kansiime. She describes this as a form of psychological healing: “I fear to go to latrine during day time because I fear people to see me there. Most of my time I stay in bed due to stress, but God has answered my prayers and today I feel I am healed from this stress.” Kansiime's grandchildren were also delighted to have a proper latrine. One shared, “My teacher told me that she will visit me at home but I refused because we had no latrine for visitors. Now am going to tell her to come and visit me.”

Construction of Kansiime's new latrine



Healing

Our Impact: Health Services

Access to quality healthcare for children is essential to the wellbeing and development of any community. In rural Uganda, however, poverty, undernutrition, and limited access to timely medical care result in frequent illness for women and children. This creates a cycle where poor health deepens poverty, and poverty further harms health. Tragically, one in 19 children dies before their first birthday.

Maranatha Health is committed to breaking this cycle by delivering high-quality, affordable care that gives every child a chance to thrive. Our clinic is known as a centre of excellence and compassion, where families access care with dignity and trust. This year, Maranatha was officially accredited as a fully-fledged ART clinic—a vital step in strengthening local HIV care amid declining foreign aid.

HEALTH SERVICES

Our inpatient facility includes 30 paediatric beds and 9 for adult patients, staffed by a dedicated team: 1 doctor, 13 nurses, 6 clinical officers, 3 lab technicians, 1 counsellor, and 5 administrative staff.

Each week, around 200 patients visit our outpatient department for assessment and treatment of conditions not requiring hospital admission. Clinical officers and the doctor provide treatment and follow-up care, helping patients recover while reducing unnecessary hospital stays.

Over the past year, common inpatient conditions included viral respiratory infections, malaria, peptic ulcers, diarrhoea, and urinary tract infections. Our team continues to meet community health needs with skill and compassion, ensuring vulnerable patients receive the care they deserve.

IMPACTS 2023/24 FY

- 2181 Inpatients treated
- 10,120 Outpatients treated
- 16,408 Lab tests run
- 912 Malaria patients treated
- 109 Blood transfusions given
- 24 theatre operations



Healing

Our Impact: Access to healthcare changes outcomes

Michelle's Story

In the remote village of Mbagani, one-month-old Michelle was fighting for her life. Struggling to breathe and burning with a high fever, her condition rapidly deteriorated.

Michelle's mother, Maria, initially followed the advice of local elders, who believed the illness was a traditional disease requiring cultural remedies. "We tried traditional cuttings," Maria says. "But Michelle did not get better. She became more weak, and her breathing got worse. I didn't know what to do."

A neighbour encouraged Maria to seek help at Maranatha Health, knowing our high-quality care is both accessible and affordable. Desperately clinging to hope, Maria made the journey to MH where staff quickly diagnosed Michelle with severe pneumonia—a serious but treatable condition. She was immediately started on antibiotics and given the supportive care she needed. Within two days, her breathing eased, and her fever subsided.

"I was afraid I might lose my baby but she is now breathing freely," said Maria. "Thanks to the staff at Maranatha Health, she got better. They were kind and helped us fast."

Michelle's case reflects the critical role of reliable medical services in rural communities. For Maria, the experience has changed how she views illness and care. "I hope Maranatha continues their good work," she says. "Many families like mine need their help."



Healing

Our Impact: Approaching health from all angles

A new look for the children's ward

Bringing Colour to Care

This year, Maranatha Health Uganda was privileged to collaborate with the generous teams from SAFE HAVEN for Refugees and ANYTHING for a SMILE, who volunteered their time and creativity to brighten the Children's Ward at our clinic.

Together, they painted walls and added cheerful illustrations throughout the space—creating a warm, welcoming environment for young patients and their families. This project aligns closely with Maranatha Health's commitment to holistic care. We believe that a healing environment plays a vital role in a child's recovery, and the colourful new ward is already helping to reduce stress and uplift spirits for those who spend time there.

We are deeply grateful to SAFE HAVEN for Refugees and ANYTHING for a SMILE for contributing their skills and heart to this project—making a lasting impact on the wellbeing of children in our care.







Our Work

Section 3

Australian Board

Our Work

The Maranatha Health Australia Board plays a critical role in ensuring strong governance, meeting compliance obligations, and—most importantly—stewarding the generous contributions of our donors to sustain and grow the work in Uganda. A core focus of the Board is to strengthen and engage our supporter network, facilitating financial support, in-kind donations, professional expertise, and promotional efforts to amplify our impact.



Karen Baker
Chair



Garry Hodge
Treasurer



Dr Joe Inauen
Public Officer



Hannah Ferrari
Deputy Chair



Jackson Jaensch



Dr Ben Booker

*For more details on our board members please visit
www.maranathahealth.org/governance

Volunteers

Our Work

Local volunteers form an indispensable part of Maranatha Health's operations in Australia. Their dedication, expertise, and generosity ensure that our administrative functions run smoothly and effectively, enabling us to advance the Maranatha Health vision in Uganda.

We extend our deepest gratitude to the volunteers who have contributed their time and talents with unwavering commitment:

Dr Michael & Kim Findlay	Founders and Advisors
Catherine Carr	Prayer Team Coordinator
Gaynor Johnson	Printing and editing
Sandra Findlay	Donor relations
Wendy Hampel	Data entry, donor receipting
Michelle Juers	IT Consultant / System Administrator
Josh Curtis	Website structure and content

Galpins Accountants, Auditors and Business Consultants for their bookkeeping and auditing services.

We sincerely thank the remarkable individuals who have raised funds for Maranatha Health this year through a variety of creative initiatives. Your efforts have made a meaningful difference, and we are truly proud of your dedication and impact.

To everyone who forms part of the Maranatha Health family—whether through fundraising, prayer, advocacy, education, or sharing our mission within your communities—thank you. It is your generosity and ongoing investment that make our work possible and sustain our impact.





Our Finances

Section 4

Treasurer's Report

Our Finances

I am pleased to present the Finance Report for the 2023/24 financial year. I carry out this role with the valued assistance of Hannah Ferrari and Joe Inauen, who, together with myself, form the Maranatha Health Australia Finance Team.

We are especially grateful to Galpins Accountants, who have once again generously provided both bookkeeping and audit services through separate departments—entirely free of charge. We extend our sincere thanks to Galpins for their continued commitment and generosity.

Maranatha Health Australia has achieved an excellent financial result for 2023/24, with income comprising donations of \$387,832, fundraising of \$4,477, and interest income of \$33,497. This brings the total income for the financial year to \$425,806—the highest in Maranatha Health's history. The surplus for the year was \$75,184, which will be available for use in future years to support clinic operations as needed, fund capital purchases, assist with the implementation of the building program, and contribute to improved health outcomes for the people of Fort Portal, Uganda.

Over the past three years, we've seen global inflationary pressures significantly impact our expenses in Uganda. Alongside increased staffing levels, this has resulted in a steady rise in the funds transferred to Global Development Group (GDG):

2023/24 – \$344,324

2022/23 – \$285,000

2021/22 – \$228,100

2020/21 – \$196,150

We deeply appreciate the unwavering support from our donor base, many of whom continue to give year after year. Achieving a financial result of this magnitude requires substantial work behind the scenes. It's also important to acknowledge the considerable volunteer contribution in areas such as bookkeeping, administration, and donor relations, which enables the ongoing success of Maranatha Health's Australian operations.

Throughout the year, the Maranatha Health Australia Board has ensured that all funds requested by Maranatha Health Uganda were transferred through GDG, enabling donor funds to be tax deductible.

As at 30 June 2024, funds on hand and donations receivable totalled \$725,008, compared to \$649,744 at the same time the previous year. This amount provides sufficient funding for more than 12 months of operations in Uganda. The majority

Treasurer's Report

Our Finances

of these funds are earmarked for the proposed building program. As is typical for many not-for-profits, a large portion of our donations is received towards the end of the financial year, making these cash reserves crucial for managing ongoing and future obligations.

A separate account (administered through GDG) was established in June 2018 to facilitate the purchase of land adjacent to the current Maranatha Health clinic in Fort Portal, invest in essential infrastructure, and engage architects to design a master plan for a purpose-built medical facility. As of 30 June 2024, approximately \$304,000 had been donated, with \$283,000 spent on the purchase and fencing of the land and architectural planning. This leaves a balance of \$21,182. We extend our sincere thanks to all who have contributed to this fund, enabling the foundational steps toward future development.

To fully fund the capital building project, in addition to existing funds and pledges, we need to seek funds from new sources.

The Finance Team and the Board continue to explore ways to exercise strong financial stewardship. This enables our donors to give with confidence, knowing that the majority of funds are directed to Uganda where they make a real and lasting impact.

MH Australia has provided strong financial oversight and while having no staffing costs has meant we have been able to send more dollars to the impact in Uganda, it also has meant that the Board members are volunteers, all doing some form of operational duty.

* Global Development Group (GDG) takes responsibility for the Ugandan project according to Australian Overseas Aid Gift Deduction Scheme (OAGDS) rules, providing a governance role and assisting in the areas of planning, monitoring, evaluating and auditing.

We would like to sincerely thank all Maranatha Health supporters who have journeyed with us over the years and continue to do so. We were particularly encouraged by the generous response to the End-of-Financial-Year campaign during May and June, as well as the special appeal in late 2024 for oxygen concentrators. While challenges remain, we look forward with hope and determination as we continue to resource the vision in Uganda and improve the lives of children and families in Fort Portal.

Garry Hodge
Treasurer

Financial Statements

Our Finances

**MARANATHA HOSPITALS AID AND DEVELOPMENT FUND
FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024**

**including financial statement for the public ancillary fund
MARANATHA HOSPITALS AID AND DEVELOPMENT AUSTRALIA**

Galpins

**MARANATHA HOSPITALS AID AND DEVELOPMENT FUND AUSTRALIA
INCORPORATED
FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024**

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**MARANATHA HOSPITALS AID AND DEVELOPMENT FUND AUSTRALIA
INCORPORATED
FOR THE YEAR ENDED 30 JUNE 2024**

STATEMENT BY THE BOARD

In the opinion of the Board of Maranatha Hospitals Aid and Development Fund Australia Incorporated:

- (a) the Association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the requirements of the Australian Charities and Not-for-profits Commission Act 2012 to prepare and distribute financial statements to the members of Maranatha Hospitals Aid and Development Fund Australia Incorporated;
- (b) the attached financial statements and notes thereto comply with the Australian Charities and Not-for-profits Commission Act 2012, the Accounting Standards as described in note 1 to the financial statements, the Australian Charities and Not-for-profits Commission Regulation 2013 and other mandatory professional reporting requirements;
- (c) the accompanying balance sheet as at 30 June 2024, income and expenditure statement and Notes to the financial statements for the year ended 30 June 2024 as set out on pages 3 to 6 are properly drawn up so as to give a true and fair view of the Association's financial position as at 30 June 2024 and of its performance for the financial year ended on that date;
- (d) as at the date of this statement there are reasonable grounds to believe that Maranatha Hospitals Aid and Development Fund Australia Incorporated will be able to meet its debts as and when they fall due;
- (e) no officer or no firm of which an officer is a member or no corporation in which an officer has a substantial financial interest has received or become entitled to receive a benefit as a result of a contract between the office, firm or corporation and Maranatha Hospitals Aid and Development Fund Australia Incorporated; and
- (f) no officer has received directly or indirectly any payment or other benefit of a pecuniary value other than remuneration payments to employees and reimbursements of out-of-pocket expenses in relation to Maranatha Hospitals Aid and Development Fund Australia Incorporated.

Signed in accordance with a resolution of directors made pursuant to section 60.15 (2) of the Australian Charities and Not-for-profits Commission Regulation 2013;

Signed in accordance with the resolution of the Board of Directors



Karen Baker
Chairperson

30 / 10 / 2024



Garry Hodge
Treasurer

31 / 10 / 2024

MARANATHA HOSPITALS AID AND DEVELOPMENT FUND AUSTRALIA INCORPORATED
BALANCE SHEET
AS AT 30 JUNE 2024

	2023-24	2022-23	Note
	\$	\$	
ASSETS			
Cash and Cash Equivalents			
General Fund	3,455	14,146	b
Public Ancillary Fund	70,271	187,202	c
Term Deposit General	107,092	-	
Term Deposit PAF	488,623	417,700	
Total Cash & Cash Equivalents	669,441	619,048	
Trade and Other Receivables			
Accrued Interest	13,507	-	
Donations receivable	42,061	30,696	
Total Trade and Other Receivables	55,568	30,696	
Fixed Assets			
Plant & Equipment	1,412	1,412	
Plant & Equipment Accumulated Depreciation	(592)	(310)	
Total Fixed Assets	820	1,102	
Total Assets	725,829	650,846	
LIABILITIES			
Employee-related liabilities	-	215	
GST Liabilities	(100)	(113)	
Total Liabilities	(100)	102	
Net Assets	725,929	650,744	
EQUITY			
Accumulated Funds	650,744	563,610	
Current Year Surplus/Deficit	75,185	87,134	
Total Equity	725,929	650,744	

MARANATHA HOSPITALS AID AND DEVELOPMENT FUND AUSTRALIA INCORPORATED
INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024

	2023-24	2022-23	Note
	\$	\$	
INCOME			
Donations	387,833	386,736	a
Fundraising income	4,477	1,199	
Interest	33,496	4,985	
Total Income	425,806	392,920	
EXPENSES			
Bank fees	21	27	
Employee-related expenses	-	15,669	
Fundraising expenditure	1,757	1,750	
Project contributions	344,325	285,000	
Insurance	2,154	1,998	
Software expenses	67	93	
Communication & Promotion	2,015	967	
Depreciation	282	282	
Total Expenses	350,621	305,786	
Net Surplus / (Deficit)	75,185	87,134	

The accompanying notes form part of these financial statements

MARANATHA HOSPITALS AID AND DEVELOPMENT FUND AUSTRALIA INCORPORATED
STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE 2024

	Accumulated Funds	Note
	\$	
BALANCE AT 1 JULY 2022	563,610	
Surplus for the Year	87,134	
BALANCE AT 30 JUNE 2023	650,744	
BALANCE AT 1 JULY 2023	650,744	
Surplus for the Year	75,185	
BALANCE AT 30 JUNE 2024	725,929	

MARANATHA HOSPITALS AID AND DEVELOPMENT FUND AUSTRALIA INCORPORATED
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024

	2023-24	2022-23
	\$	\$
Cash flows from Operating Activities		
Receipts from donors	367,438	407,610
Payments to suppliers and employees	(350,541)	(305,626)
Interest received	33,496	4,985
Depreciation	-	-
Net cash flows from operating activities	50,393	106,969
 Net increase/(decrease) in cash and equivalents	 50,393	 106,969
 Cash and equivalents at the beginning of the year	 619,048	 512,079
 Cash and equivalents at the end of the year	 <u><u>669,441</u></u>	 <u><u>619,048</u></u>

MARANATHA HOSPITALS AID AND DEVELOPMENT FUND AUSTRALIA INCORPORATED

Public Ancillary Fund - ABN 34 290 264 644

Financial Statement - July 2023 through June 2024

	\$
Opening Balance at 1 July 2023	575,479
PAF Accounts	544,783
PAF Donation Receivable	30,696
Opening Balance	575,479
Receipts	
Donations	355,488
Fundraising	-
Interest	15,618
Total Receipts	371,106
Payments	
Disbursements to Global Development Group	344,325
Other Costs	1,305
Bank, Merchant and Fundraising Fees	-
Total Payments	345,630
Closing Balance as at 30 June 2024	600,955
PAF Bank Accounts	558,892
PAF Donations Receivable	42,063
Closing Balance	600,955

**MARANATHA HOSPITALS AID AND DEVELOPMENT FUND AUSTRALIA INCORPORATED
FOR THE YEAR ENDED 30 JUNE 2024**

NOTES TO THE FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

The members of the Board have prepared the financial report on the basis that the Association is not a reporting entity as there are unlikely to exist users who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, this "Special Purpose Financial Report" has been prepared for the purposes of complying with the requirements of the Australian Charities and Not-for-profits Commission Act 2012 to prepare and distribute financial statements to the members of Maranatha Hospitals Aid and Development Fund Australia Incorporated.

These financial statements are presented in Australian dollars (\$), and have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and interpretations issued by the Australian Accounting Standards Board (AASB) and the disclosure requirements of:

AASB 101 Presentation of Financial Statements

AASB 107 Statement of Cash Flows

AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1048 Interpretation and Application of Standards

AASB 1054 Australian Additional Disclosures

These Financial Statements do not conform with International Financial Reporting Standards as issued by the International Accounting Standards Board ('IASB').

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values.

Income Tax

The Association is exempt from income tax pursuant to the Income Tax Assessment Act 1997. Accordingly, Australian Accounting Standards AASB 112 has not been applied and no provision for income tax has been included in the financial reports.

Goods & Services Tax (GST)

The Association is not registered for GST.

Note 2: Other Explanatory notes to the financial statements

- a. Comprises donations paid to the Association. While there is no liability attached to these donations, there is a requirement in the Association's constitution that these funds are applied for the purposes of the Association. There is also a requirement that funds received into the Ancillary Fund are applied for the purposes of the Fund as approved by the Australian Taxation Office.
- b. The Association holds a bank account for receiving monies and paying its operating costs and funding its overseas project.
- c. The Association holds a second bank account for its partnership with Global Development Group (GDG). GDG has Deductible Gift Recipient Status and the project is approved as part of this. Donations are received into this account and are tax deductible for the donor. Funds in this account are only ever paid to GDG and only for the purposes of undertaking the overseas project.
- d. The Association holds some assets which have been contributed in kind by individuals and other organisations. The value of these assets is low and due to the cash basis of the Association's accounting systems, these assets have not been recognised.



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INDEPENDENT AUDITOR'S REPORT

To the members of Maranatha Hospitals Aid and Development Fund Australia Inc.

Report on the Audit of the Financial Report

Qualified Audit Opinion

We have audited the accompanying financial report of Maranatha Hospitals Aid and Development Fund Australia Incorporated (the Association) which comprises the balance sheet as at 30 June 2024, income and expenditure statement, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and the Statement by the Board.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the accompanying financial report of Maranatha Hospitals Aid and Development Fund Australia Incorporated is in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:

- (i) giving a true and fair view of the company's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Act 2012.

We confirm that the independence declaration required by the Australian Charities and Not-for-profits Commission Act 2012, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report.

Basis for Qualified Opinion

It is not practicable for the Association to maintain an effective system of internal control over receipts and other fundraising activities until their initial entry in the accounting records. Our audit in relation to these items was limited to amounts recorded. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Directors for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair in accordance with Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 Australian Auditing Standards 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 this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Luke Williams CA, CPA Registered Company Auditor
Partner





Our Partners

Section 5

Our Partners

GLOBAL DEVELOPMENT GROUP

Maranatha Health is proud to be a local and in-country partner with **Global Development Group** (ABN 57 102 400 993). GDG is an Australian NGO approved by the Minister for Foreign Affairs to carry out quality humanitarian projects with approved partners, providing aid to relieve poverty and provide long-term solutions.



The funds Maranatha Health raises in Australia are sent to GDG, which forwards them to Maranatha Health Uganda, the in-country partner implementing projects 'J704N Maranatha Capacity Building, Uganda' and 'J1004N Maranatha Building Project'.

Global Development Group (GDG) takes responsibility for the Ugandan projects according to Overseas Aid Gift Deduction Scheme (OAGDS) rules; providing governance and assisting in the areas of planning, monitoring, evaluation and auditing; to ensure the projects are carried out to OAGDS requirements.

The following projects are managed by Global Development Group (GDG):

J704N Maranatha Capacity Building, Uganda

From its base in Western Uganda, Maranatha Health Uganda uses a broad set of initiatives to address the underlying causes of ill-health and the injustice of an under-resourced health system. Projects there are significantly focused on preventative health measures and capacity building.

J1004N Maranatha Building Project

In 2018, Maranatha Health Uganda was able to purchase land in Fort Portal, with the support of the MH Australia Board and private donors. We plan to construct a purpose-built facility to enable expansion of our clinical and community programs. More information about this project can be found via <https://maranathahealth.org/ourwork/building-for-the-future>.

Our Partners

CORPORATE PARTNERS

We are very fortunate to have partnerships with the following entities which provide us with professional expertise and services, financial and in-kind donations; for which we are very grateful:



EMI, partnering with us to explore the potential for a dedicated hospital build on our land, supporting our long-term plan for expanded, sustainable healthcare.



Galpins Accounting, Auditors and Business Consultants provides us with pro-bono accounting and audit services.



DREAMIN Foundation Inc., a charitable organisation set up by the Rotary Club of Prospect Inc., provides a variety of ongoing financial and in-kind support.



Maptek, a provider of innovative software, hardware and services for the mining industry, continues to provide MH with pro-bono printing services.



Insight Global Health Group is a University of Adelaide medical students' organisation providing financial support and supporting students who undertake placements at the MH Hospital in Uganda.



Milchem
project management consultants

Milchem Group provides commercial management for engineering in construction, mining, infrastructure, and industrial projects, and supports MH financially.



Knightsbridge Baptist Church provides financial and venue support. A strong core group of supporters provide donations, community fundraising and prayer support.



Good Shepherd Lutheran Church and School, Para Vista, are missionary partners and encourage members to support the work of MH.



Broadview Baptist Church provides financial support and kindly offers its venue for MH events.



Ashburton Baptist Church provides financial support through its Global Mission budget, sharing news and information about MH with the church community.





Contact Us

Section 6

Contact Us

Contact us:

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contact@maranathahealth.org

www.maranathahealth.org

www.facebook.com/MaranathaHealth/

0414 440 498 Garry Hodge (Treasurer)

Financial Support:

Make a donation

www.maranathahealth.org/give

Become a MararanathaPARTNER

www.maranathahealth.org/partner

Leave a bequest

www.maranathahealth.org/bequest

Volunteer:

If you would like to get involved in Maranatha Health's work either in Australia or Uganda, visit our website or send an email to contact@maranathahealth.org



MARANATHA HEALTH

