

HOSPICE CARE KENYA
ANNUAL REPORTS & FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2008

Charity No. 1001 709 

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOSPICE CARE KENYA

This report on the accounts of the Trustees for the year ended 31st March 2008, which are set out on pages 2 to 4, is in respect of an examination carried out under s.43 of the Charities Act 1993.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply.

It is our responsibility to issue this report on those accounts in accordance with the terms of Regulation 7 of the Charities (Accounts and Reports) Regulations 1995.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act. That examination includes a review of the accounting records kept by the Trustees and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respects the requirements
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Acthave not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Monahans
Chartered Accountants
Bewley House
Marshfield Road
Chippenham
Wiltshire
SN15 1JW

9th April 2008

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)
FOR THE YEAR ENDED 31st March 2008

	<u>Note</u>	<u>TOTAL FUNDS</u> <u>(All Unrestricted)</u> £	<u>TOTAL FUNDS</u> <u>2007</u> £
Incoming resources from generated funds			
<i>Voluntary income:</i>			
Grants and donations	(2)	72,046	58,109
Investment income – bank interest		3,228	2,667
Tax refund (Gift Aid)		8,940	9,094
Total incoming resources		<u>84,214</u>	<u>69,870</u>
Resources expended			
<i>Costs of generating funds:</i>			
Fund raising costs of grants and donations	(3)	11,401	14,720
<i>Charitable activities:</i>			
Grants made to Kenya	(6&7)	89,245	33,788
<i>Governance costs:</i>	(3)	6,513	4,189
Total resources expended		<u>107,159</u>	<u>52,697</u>
Net incoming / (outgoing) resources – being net movement of funds in year		(22,945)	17,173
<i>Reconciliation of funds:</i>			
Total funds brought forward		75,685	58,512
Total funds carried forward		<u>52,740</u>	<u>75,685</u>

BALANCE SHEET AT 31st March 2008

	<u>Note</u>	<u>2008</u> £	<u>2007</u> £
Fixed assets -Tangible assets	(5)	<u>2</u>	<u>2</u>
Current assets			
Debtors and Payments in Advance	(4)	8,716	7,800
Cash at Bank		<u>44,022</u>	<u>67,883</u>
Net current assets		52,738	75,683
Net assets		<u>52,740</u>	<u>75,685</u>

Which represent :-

Total charity funds (all unrestricted)

52,740 75,685

S. J. K. K. K.
Chair

B. C. M. K.
Hon. Treasurer

1. ACCOUNTING POLICIES

a. Basis of Accounting

The financial statements have been prepared under the historical cost convention and on the accrual basis. They comply with the Statement of Recommended Practice.

b. Donations and Voluntary Income

All cash income is accounted for at the time of receipt.

c. Gift Aid

The estimated tax refund on Gift Aid donations is accounted for in the year of the receipt of the donations.

2. INCOME FROM GRANTS AND DONATIONS

	2008	2007
	£	£
Grants from Trusts	20,300	14,800
Donations – Gift Aided	31,167	28,356
Donations – non Gift Aided	20,579	14,953
	72,046	58,109

3. ADMINISTRATION COSTS

The trust allocates its administration costs between those incurred for raising funds and for the governance of the trust as shown below.

	Fund Raising	Governance	Total
	£	£	£
Accountancy	-	294	294
Bank Charges	-	533	533
Communications	359	80	439
Fundraising Costs	1,954	-	1,954
Maintenance & Insurance	-	219	219
Office Rent	-	4,013	4,013
Printing & Stationery	64	-	64
Sundries	-	51	51
Travel	-	823	823
Staff Costs	8,953	500	9,453
Website	71	-	71
	11,401	6,513	17,914

4. DEBTORS

The amount of £8,716 is the tax refund due, calculated on Gift Aided donations to 31st March 2008.

5. FIXED ASSETS

	<u>Brought Forward</u>	<u>Depreciation</u>	<u>Net Book Value at 31st March 2008</u>
	£	£	£
Computer	1	-	1
Colour Printer	82	81	1
	83	81	2

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st
(Continued)****6. GRANTS MADE TO KENYA**

	£
<u>Nairobi Hospice</u>	
Computers	1,450
Drugs	3,600
Human Resource Development	4,600
Education Director	5,200
Contribution to Second Doctor's salary	4,675
Vehicle	12,200
	<u>31,725</u>
<u>Nyeri Hospice</u>	
Contribution to cost of drugs	3,000
Contribution to training health workers	1,300
	<u>4,300</u>
<u>Coast Hospice</u>	
Contribution to cost of drugs	2,100
Contribution to Fundraiser's salary	7,900
	<u>10,000</u>
<u>Kijabe Hospital Palliative Care Unit</u>	
Vehicle	6,000
Contribution to nurses' training cost	4,580
	<u>10,580</u>
<u>Meru Hospice</u>	
Contribution to clinical officer's salary	<u>2,850</u>
<u>Nyahururu Hospice</u>	
Vehicle	<u>15,000</u>
<u>Kisumu Hospice</u>	
Emergency Funding	5,000
Contribution to nurse's salary Siaya project	3,500
	<u>8,500</u>
<u>Kenya Hospice and Palliative Care Association</u>	
Support for delegates to ACPA meeting	5,690
Contribution to exploratory meeting re Nakuru Hospice	600
	<u>6,290</u>
Total Disbursed to Kenya	<u><u>89,245</u></u>

7. At 31st March 2008 a further £14,300 had been committed to projects in Kenya

8. There was no Restricted Funding in the year ended 31st March 2008.