

HOSPICE CARE KENYA

ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2010

Charity No. 1001709

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

I report on the accounts of the Trust for the year ended 31st March 2010, which are set out on pages 3 to 5.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43 (7)(b) of the 1993 Act and
- to state whether particular matters have come to my attention

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Trustees and a comparison of the accounts with those records. It also includes consideration of 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those set out in the statement below

INDEPENDENT EXAMINER'S STATEMENT

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

- (1) which gives me reasonable cause to believe that in any material respects the requirements
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the 1993 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



25 JUNE 2010

Simon Cooper FCA
Monahans
Chartered Accountants
16a Forest Gate
Pewsham
Chippenham
Wiltshire
SN15 3RS

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)
FOR THE YEAR ENDED 31st March 2010

	<u>Note</u>	<u>TOTAL FUNDS</u> <u>(All Unrestricted)</u> £	<u>TOTAL FUNDS</u> <u>2009</u> £
Incoming resources from generated funds			
<i>Voluntary income:</i>			
Grants and donations	(2)	46,943	56,051
Investment income – bank interest		121	1,560
Tax refund (Gift Aid)		5,304	5,692
Total incoming resources		52,368	63,303
Resources expended			
<i>Costs of generating funds:</i>			
Fund raising costs of grants and donations	(3)	12,633	11,326
<i>Charitable activities:</i>			
Grants made to Kenya	(6&7)	45,558	37,760
<i>Governance costs:</i>	(3)	4,287	7,264
Total resources expended		62,478	56,350
Net incoming / (outgoing) resources – being net movement of funds in year		(10,110)	6,953
<i>Reconciliation of funds:</i>			
Total funds brought forward		59,693	52,740
Total funds carried forward		49,583	59,693

BALANCE SHEET AT 31st March 2010

	<u>Note</u>	<u>2010</u> £	<u>2009</u> £
Fixed assets -Tangible assets	(5)	2	2
Current assets			
Debtors and Payments in Advance	(4)	5,250	5,692
Cash at Bank		44,331	53,999
Net current assets		49,581	56,691
Net assets		49,583	59,693
Which represent :-			
Total charity funds (all unrestricted)		49,583	59,693

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2010

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

	2010 £	2009 £
Grants from Trusts	8,700	17,100
Donations – Gift Aided	18,599	20,213
Donations – non Gift Aided	19,644	18,738
	<u>46,943</u>	<u>56,051</u>

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 £
Independent Examiner's Fee		394	394
Bank Charges		103	103
Communications	152	60	212
Capital Item		85	85
Fundraising Costs	2,588		2,588
Maintenance & Insurance		610	610
Office Rent		1,939	1,939
Travel		471	471
Staff Costs	9,811	625	10,436
Website	82		82
	<u>12,633</u>	<u>4,287</u>	<u>16,920</u>

4. DEBTORS

The amount of £5,250 is the tax refund due, calculated on Gift Aided donations to 31st March 2010.

5. FIXED ASSETS

	<u>Brought Forward</u> £	<u>Depreciation</u> £	<u>Net Book Value at 31st March 2010</u> £
Computer	1	-	1
Colour Printer	1	-	1
	<u>2</u>	<u>-</u>	<u>2</u>

Depreciation is provided at 20% of the cost of the asset. Assets costing under £1,000 are written off at the time of purchase.

HOSPICE CARE KENYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2010

(Continued)

6. GRANTS MADE TO KENYA

	£
<u>Nairobi Hospice</u>	
Computers	1,000
Journal subscription	558
	<u>1,558</u>
<u>Nveri Hospice</u>	
Contribution to cost of drugs	<u>3,200</u>
<u>Kisumu Hospice</u>	
Contribution to cost of drugs	<u>1,750</u>
<u>Nakuru Hospice</u>	
Contribution to setting up costs	<u>5,000</u>
<u>Meru Hospice</u>	
Contribution to clinical officer's salary	<u>2,850</u>
<u>Siaya Hospice</u>	
Contribution to setting up costs	<u>12,500</u>
<u>Bursaries – Nurse Training Course</u>	<u>14,700</u>
<u>Kenya Hospice and Palliative Care Association</u>	
Contribution to management training costs	<u>4,000</u>
Total Disbursed to Kenya	<u><u>45,558</u></u>

7. At 31st March 2010 a further £19,460 had been committed to projects in Kenya as follows:
Chogoria Hospital – Grant towards cost of vehicle £5,000
Kisumu Hospice – Salary support costs £7,200
Meru Hospice – Salary support costs £5,260
Contribution to documentary film on Kenyan Hospices £2,000
8. There was no Restricted Funding in the year ended 31st March 2010.
9. Trustees were reimbursed £379 for Travel Expenses to meetings in the year.
10. No member of staff has earned more than £60,000 in the year.

These financial statements for the year ended 31st March 2010, as set out on pages 2 to 5, were approved by the Trustees on 23rd June 2010 and signed on their behalf by



David Worthington
Vice Chairman



B C Lloyd FCA
Honorary Treasurer