

HOSPICE CARE KENYA

ANNUAL REPORT & FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2011

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 2011, which are set out on pages 3 to 5, is in respect of an examination carried out under s.43 of the Charities Act 1993.

### **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 my 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.

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

**HOSPICE CARE KENYA Registered Charity 1001709**

**STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)**  
**FOR THE YEAR ENDED 31st March 2011**

	<u>Note</u>	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>TOTAL</u> <u>FUNDS</u> £	<u>TOTAL</u> <u>FUNDS</u> <u>2010</u> £
<b>Incoming resources from generated funds</b>					
<i>Voluntary income:</i>					
Grants and donations	(2&9)	75,650	6,500	82,150	46,943
Tax refund (Gift Aid)		5,209	-	5,209	5,304
<i>Donations in Kind</i>	(11)	3,800	-	3,800	-
<i>Investment income</i> – bank interest		95	-	95	121
<b>Total incoming resources</b>		<b>84,754</b>	<b>6,500</b>	<b>91,254</b>	<b>52,368</b>
<b>Resources expended</b>					
<i>Costs of generating funds:</i>					
Fund raising costs of grants and donations	(3)	12,207	-	12,207	12,633
<i>Charitable activities:</i>					
Grants made to Kenya	(7&8)	79,800	5,000	84,800	45,558
<i>Governance costs:</i>					
	(3)	10,957	-	10,957	4,287
<b>Total resources expended</b>		<b>102,964</b>	<b>5,000</b>	<b>107,964</b>	<b>62,478</b>
<b>Net incoming / (outgoing) resources – being net movement of funds in year</b>		<b>(18,210)</b>	<b>1,500</b>	<b>(16,710)</b>	<b>(10,110)</b>
<i>Reconciliation of funds:</i>					
Total funds brought forward		49,583	-	49,583	59,693
<b>Total funds carried forward</b>		<b>31,373</b>	<b>1,500</b>	<b>32,873</b>	<b>49,583</b>

**BALANCE SHEET AT 31st March 2011**

	<u>Note</u>	<u>2011</u> £	<u>2010</u> £
<b>Fixed assets -Tangible assets</b>	(6)	2	2
<b>Current assets</b>			
Debtors and Payments in Advance	(4)	4,750	5,250
Cash at Bank		31,704	44,331
		36,454	49,581
<b>Less Accrued expenses</b>	(5)	3,583	-
<b>Net current assets</b>		<b>32,871</b>	<b>49,581</b>
<b>Net assets</b>		<b>32,873</b>	<b>49,583</b>
Which represent :-			
Unrestricted Funds		31,373	49,583
Restricted Funds		1,500	-
<b>Total charity funds</b>		<b>32,873</b>	<b>49,583</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2011

### 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

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Grants from Trusts	22,450	8,700
Donations – Gift Aided	16,817	18,599
Donations – non Gift Aided	16,883	19,644
Legacies	26,000	-
	<u>82,150</u>	<u>46,943</u>

### 3. SUPPORT COSTS

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

	<b>Fund</b>	<b>Governance</b>	<b>Total</b>	<b>2010</b>
	<b>Raising</b>	<b>£</b>	<b>£</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Independent Examiner's Fee	-	425	425	394
Bank Charges	-	223	223	103
Communications	-	78	78	212
Capital Item	-	-	-	85
Fundraising Costs	1,706	-	1,706	2,588
Cost of Incorporation	-	4,740	4,740	-
Maintenance & Insurance	-	217	217	610
Office Rent ( <b>Note 11</b> )	-	3,000	3,000	1,939
Stationery	72	-	72	-
Travel ( <b>Note 11</b> )	-	1,479	1,479	471
Training	-	145	145	-
Staff Costs - Salary	9,816	615	10,431	9,865
Employers NI	569	35	604	571
Website	44	-	44	82
	<u>12,207</u>	<u>10,957</u>	<u>23,164</u>	<u>16,920</u>

### 4. DEBTORS

The amount of £4,750 is the tax refund due, calculated on Gift Aided donations to 31<sup>st</sup> March 2011.

### 5. ACCRUED EXPENSES

The amount of £3,583 consists of £2,640 incorporation cost and £943 for the documentary film

### 6. FIXED ASSETS

	<b><u>Brought Forward</u></b>	<b><u>Depreciation</u></b>	<b><u>Net Book Value at 31st March 2011</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>
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

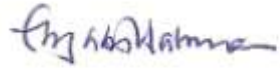
### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2011 (Continued)

#### 7. GRANTS MADE TO KENYA

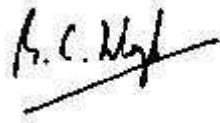
	£
<b><u>Documentary Film</u></b>	<u>7,000</u>
<b><u>Chogoria Hospital</u></b>	
Contribution to cost of vehicle	<u>5,000</u>
<b><u>Embu-Mbeere Hospice</u></b>	
Contribution to doctor and nurse post	<u>4,300</u>
<b><u>Kenya Hospices and Palliative Care Association</u></b>	
2010 conference	2,500
Drugs	2,200
Contribution to setting up Machakos hospice	<u>2,000</u>
	<u>6,700</u>
<b><u>Kijabe Hospital Palliative Care Unit</u></b>	
Contribution to fitting out costs	<u>5,000</u>
<b><u>Kisumu Hospice</u></b>	
Contribution to transport costs	600
Drugs	1,550
Contribution to cost of Siaya nurses	6,600
Training seminars	7,000
	<u>15,750</u>
<b><u>Meru Hospice</u></b>	
Social worker	2,630
Nurse	<u>2,630</u>
	<u>5,260</u>
<b><u>Nairobi Hospice</u></b>	
Drugs for Korogocho	3,250
Training - Korogocho	3,400
Palliative care services - Korogocho	<u>8,100</u>
	<u>14,750</u>
<b><u>Nveri Hospice</u></b>	
Drugs	<u>2,500</u>
<b><u>Nairobi Hospice/Oxford Brookes</u></b>	
Nurses' diploma course bursaries	<u>18,540</u>
<b>Total Disbursed to Kenya</b>	<b><u>84,800</u></b>

8. At 31<sup>st</sup> March 2011 a further £7,000 had been committed to the Laikipia project
9. Restricted Funding consists of £5,000 contribution to the Documentary Film and £1,500 to be utilised for staff travel to Kenya in 2011, both from the Diana, Princess of Wales Memorial Fund. The £1,500 is held in the bank deposit account at the 31st March 2011.
10. Trustees were reimbursed £679 for Travel Expenses to meetings in the year.
11. Donations in kind consist of a rent free office £3,000 and trustee travel to Kenya £800 provided at no charge to the charity. Both are shown as income and expenses.
12. No member of staff has earned more than £60,000 in the year.

These financial statements for the year ended 31<sup>st</sup> March 2011, as set out on pages 2 to 5, were approved by the Trustees on 17th June 2011 and signed on their behalf by



Elizabeth Salmon  
Chairman



B C Lloyd FCA  
Honorary Treasurer