



HOSPICE CARE KENYA
ANNUAL REPORT
2013 – 2014

Hospice Care Kenya
Annual Report and Financial Statements 2013—2014

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Introduction

Hospice Care Kenya Ltd is a company limited by guarantee, company number 07540244 and is registered in England as a charity, registration number 1141469. The Company was incorporated on 23rd February 2011 and is governed by its Memorandum and Articles of Association of the same date. On 1st April 2011 the Company took over the assets and liabilities of the former charity, Hospice Care Kenya, charity registration number 1001709. The Company is managed by a Board of unpaid Trustees, who act both as Directors of the Company for the purposes of the Companies Act 2006 and Trustees of the Charity for the purposes of the Charities Act 2011. All of the activities of the Charity are classed as continuing. The Trustees have pleasure in presenting their report and the independently-examined financial statements of the Company for year ended 31st March 2014.

Legal Status

The company is limited by Guarantee.

Objectives of Hospice Care Kenya

1. To raise funds and public awareness for:

- The work of the hospices and palliative care units in Kenya, currently including assistance to the hospices at Nairobi, Nyeri, Eldoret, Kijabe, Kisumu, Siaya, Coast (Mombasa), Meru and Nakuru, the palliative care units at Laikipia and at Chogoria, Garissa, Machakos, Korogocho, Embu-Mbeere, Garissa, and Murang'a Government hospitals, and to the Kenya Hospices and Palliative Care Association (KEHPCA). In total there are now at least 44 hospices or palliative care units in Kenya, including PC units within 12 Government hospitals. These are for the benefit of the residents of Kenya and directed towards the treatment care and counselling of persons who are terminally ill with cancer or other incurable diseases;
- The counselling of their families and close associates;
- The education and the training of those providing or involved with such treatment, care and counselling.

2. To act as an agency for UK grant-making bodies working through charities to support projects overseas.

In setting our programme each year we have regard to both the Charity Commission's general guidance on public benefit and prevention and relief of

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poverty for the public benefit. The trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

Patrons

Lord Carey of Clifton

Archbishop Desmond Tutu

Professor Sir Michael Richards

Mr Michael Wooldridge, OBE

Trustees

Miss Elizabeth Salmon, Chairman

Mr David Worthington, Deputy Chairman

Mr Brian Lloyd FCA (resigned 29/11/2013)

Mrs Sharron Catton (resigned 29/05/2013)

Dr Michael Hughes

Dr Sally Hull

Dr Michael Smalley

Mr Paul Dawson

Mrs Nicola Thorne FCA Hon. Treasurer

Trustees' Responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of the incoming and outgoing resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently, make judgements and estimates that are reasonable and prudent. The trustees must prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue on that basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Recruitment and Appointment of Trustees

When there is the requirement to appoint a trustee personal contacts are used to find suitable candidates. The appointment of a trustee has to have the unanimous agreement of the existing trustees. New trustees are briefed on the objects of the Trust and the Memorandum and Articles governing its activities.

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Staff

Mr Patrick Villa Office Manager (retired 31/03/2014)

Registered Office

CAN Mezzanine

Telephone: 07990 511665

Hanover House

Email: hck@hospicecarekenya.com

Queen Charlotte Street

Web: www.hospicecarekenya.com

Bristol

BS1 4EX

Bankers

CAF Bank Ltd

Kings Hill

West Malling

Kent

ME19 4TA

Examining Accountant

Keith Wood FCCA, CPA (K)

Cable Cottage, Beach Lane

Weybourne, Holt

Norfolk

NR25 7SR

Policy on Reserves

The charity maintains reserves to meet at least the estimated support costs for one year. In addition funds may be held to meet commitments made but not disbursed. A commitment to fund a project is only made when the cash is in the bank. Last year the Charity was fortunate to receive a legacy grant from the Diana Princess of Wales Memorial Fund which will go some way to fill the gap left by the closure of the Fund. The charity has designated £50,000 as a designated reserve for the provision of education grants.

Commentary on the accounting period 1st April 2013 to 31st March 2014

The main activity of the charity was raising funds to support the provision of palliative care in Kenya. Total income was £51,336 compared with £175,650 in the previous period although this included the £100,000 from the Diana, Princess of Wales Memorial Fund. We rely heavily on donations from individuals which this year amounted to £25,926 compared with £39,465 in the previous year. Given the economic circumstances we are very grateful for this continued support and in particular to those many donors giving regularly by standing order.

The charity was also fortunate to receive a legacy of £8,894 (2013 £2,000) and we are very grateful for all those who remember us in their will in this way.

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In 2012 the charity ran an appeal on BBC Radio 4. for a project to help boost the paediatric palliative care service in Kenya. The appeal raised £18,094 and £10,288 was paid from the funds last year. The project did not draw down on the funds in this year and the remaining £7,806 was carried forward to 2014 - 15.

During the year we disbursed £42,231 (2013: £51,820) and a full list of the grantees is shown at note 7 (pages 10 and 11) of the financial statements.

During the year HCK moved to a new registered office and no longer received office space as a benefit in kind. The Office Manager, Patrick Villa retired at the end of the year.

Acknowledgements

The following trusts and organisations have made welcome and substantial donations

The Paget Charitable Trust

Offenheim Charitable Trust

The Hawthorne Charitable Trust

Michael and Harriet Maunsell Charitable Trust

The Willoughby Harry Thompson Charitable Trust

Signed on behalf of the trustees

N Thorne Honorary Treasurer

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

My report on the accounts of the Company for the year ended 31 March 2014, which are set out on pages 7 to 12, 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 (who are the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Charities 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.

Keith Wood FCCA, CPA (K)
Cable Cottage, Beach Lane
Weybourne, Holt, Norfolk
NR25 7SR

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HOSPICE CARE KENYA Registered Charity 1141469 Company Registration Number 07540244

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)
FOR THE PERIOD 1st March 2012 to 31st March 2014

	<u>Note</u>	Unrestricted £	Restricted £	TOTAL <u>FUNDS</u> £	Year ended 31 March 2013
Incoming resources from generated funds					
<i>Voluntary income:</i>					
Grants and donations	(3)	46,020	240	46,260	166,398
Tax refund (Gift Aid)		4,165	-	4,165	5,196
<i>Donations in Kind</i>	(9)	-	-	-	3,000
<i>Sale of Goods</i>		664	-	664	956
<i>Investment income</i> – bank interest		247	-	247	100
Total incoming resources		51,096	240	51,336	175,650
Resources expended					
<i>Costs of generating funds:</i>					
Fund raising costs of grants and donations	(4)	10,594	-	10,594	12,110
<i>Charitable activities:</i>					
Grants made to Kenya	(7)	40,525	1,706	42,231	51,820
Support costs					1,500
<i>Governance costs:</i>	(4)	4,994	-	4,994	6,558
Total resources expended		56,113	1,706	57,819	71,988
Net (outgoing)/ incoming resources – being net movement of funds in year		(5,017)	(1,466)	(6,483)	103,662
<i>Reconciliation of funds:</i>					
Total funds brought forward		127,636	9,272	136,908	33,246
Total funds carried forward		122,619	7,806	130,425	136,908

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HOSPICE CARE KENYA Registered Charity 1141469 Company Registration Number 07540244

BALANCE SHEET AT 31st March 2014

	<u>Note</u>	2014	2013
		£	£
Current assets			
Debtors and Payments in Advance	(5)	3,124	5,100
Cash at Bank		<u>131,042</u>	131,904
		134,166	137,004
Creditors: amounts falling due within one year	(6)	(3,741)	(96)
Net current assets		130,425	136,908
Net assets		<u>130,425</u>	<u>136,908</u>
Which represent :-			
Unrestricted Funds			127,636
General funds		72,538	
Designated funds		50,081	
Restricted Funds		<u>7,806</u>	9,272
Total charity funds		<u>130,425</u>	<u>136,908</u>

For the year ended 31st March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the board of directors

These financial statements for the year ended 31st March 2014, as set out on pages 7 to 12, were approved by the Trustees on _____ and signed on their behalf by

Elizabeth C Salmon
Chairman

N Thorne FCA
Honorary Treasurer

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st March 2014

1. INCORPORATION

The company was incorporated on 23rd February 2011, registered number 07540244, limited by guarantee. It took over the assets and liabilities of the former charity, registered number 1001709 on 1st April 2011. The former charity was de-registered and the company was registered as a new charity, registered number 1141469. The name of the former charity, Hospice Care Kenya, has been retained.

2. 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.

3. INCOME FROM GRANTS AND DONATIONS

	2014	2013
	£	£
Grants from Trusts	11,440	124,933
Donations – Gift Aided	12,387	23,211
Donations – non Gift Aided	13,539	16,254
Legacies	8,894	2,000
	46,260	166,398

4. SUPPORT COSTS

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

	Fund-raising	Charitable Activities	Governance	Total	2013
	£	£	£	£	
Independent Examiner’s Fee	-	-	-	-	-
Bank Charges	-	-	160	160	127
Communications	-	-	-	-	66
Office equipment	-	-	100	100	-
Fundraising Costs	216	-	-	216	504
Prof fees & Insurance	-	-	13	13	223
Newsletters	1,142	-	-	1,142	800
Office Costs (Note 9)	-	-	1,504	1,504	3,000
Travel	-	-	919	919	2,451
Staff Costs – Salary	8,428	-	2,107	10,535	10,533
NIC	764	-	191	955	420
Website	44	-	-	44	2,044
	10,594	-	4,994	15,588	20,168

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2014
(Continued)

5. DEBTORS

The amount of £3,097 (2013: £5,100) is the tax refund due, calculated on Gift Aided donations for the period.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

At the year end the charity owed £431 in other taxes and social security (2013: £96).
The charity had approved a grant for Stella Khatambi, £3,310, which had not been paid at the year end. (2013 – grants approved not paid nil)

7. GRANTS MADE TO KENYA

	2014	2013
	£	£
<u>Murang'a Hospice</u>		
Second nurse post	-	4,150
Drugs	-	1,540
	<u>-</u>	<u>5,690</u>
<u>Kenya Hospices and Palliative Care Association</u>		
Radio 4 Paediatric Palliative Care Project	-	10,000
Liverpool training the trainers	-	1,600
Scholarships for KMTC course Fees	10,580	-
Palliative Care training for Level 4 hospitals	5,700	-
Specific Fund from Tayport Charity Shop	200	-
Malindi Hospice PC Toolkits	-	160
2012 Conference	-	6,250
Specific Funds raised through Just Giving	-	200
	<u>16,480</u>	<u>18,210</u>
<u>Laikipia Palliative Care Centre</u>		
Second nurse post	-	2,400
Drugs, Patient Care and Running costs	834	-
Specific Funds raised by UK Supporters	466	-
	<u>1,300</u>	<u>2,400</u>
<u>Kisumu Hospice</u>		
Drugs	2,500	-
Training seminars	2,500	-
	<u>5,000</u>	<u>-</u>
<u>Machackos Palliative Care Centre</u>		
Laptop and Projector	-	480
Nurse, administrator and driver	-	5,280
Contribution towards costs of vehicle	-	7,340
Set up costs for Palliative Care Centre	-	-
	<u>-</u>	<u>13,100</u>
<u>Nairobi Hospice</u>		
OBU Diploma Course	-	12,420
Building refurbishment	-	-
Specific funds raised by UK Supporters	1,000	-
	<u>1,000</u>	<u>12,420</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2014
(Continued)

7 GRANTS MADE TO KENYA (continued)

	2014	2013
	£	£
<u>Nakuru Hospice</u>		
Senior nurse post	3,321	-
	<u>3,321</u>	<u>-</u>
<u>Nyahururu Hospice</u>		
Drugs	4,270	-
	<u>4,270</u>	<u>-</u>
<u>Nyeri Hospice</u>		
Second Vehicle	7,550	-
	<u>7,550</u>	<u>-</u>
<u>Educational Grants</u>		
Stella Khatambi – 3rd yr BSC Palliative Care	3,310	-
	<u>3,310</u>	<u>-</u>
<u>Total Disbursed to Kenya</u>	<u>42,231</u>	<u>51,820</u>

8. Trustees and staff were reimbursed £919 (2013: £961) for Travel Expenses to meetings in the year.
9. Donations in kind in 2014 are nil, in the previous year they consisted of a rent free office (2013: £3,000) provided at no charge to the charity. In 2014 the charity rented at full cost a hot desk and storage facility.
10. No member of staff has earned more than £60,000 in the year or the previous period.

11. MOVEMENT IN FUNDS

	At 1 April 2013 £	Incoming Resources £	Resources Expended £	Transfers £	At 31 March 2014 £
RESTRICTED FUNDS					
BBC Radio 4 Appeal	7,806	-	-	-	7,806
Laikipia Palliative Care Centre	466	240	706	-	-
Nairobi Hospice	1,000	-	1,000	-	-
	<u>9,272</u>	<u>240</u>	<u>1,706</u>		<u>7,806</u>
UNRESTRICTED FUNDS					
General fund	127,636	51,015	(56,113)	(50,000)	72,538
Designated funds	-	81	-	50,000	50,081
	<u>127,636</u>	<u>51,096</u>	<u>(56,113)</u>	<u>-</u>	<u>122,619</u>

£7,806 was the balance remaining from a BBC Radio 4 Appeal the previous year for the provision of paediatric palliative care in Kenya. No further funds were distributed in the year although they have subsequently been distributed in 2014-15.

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The remainder £466 of the funds received specifically for Laikipia Palliative Care Centre last year were distributed to the centre.

£1,000 was raised for Nairobi hospice last year and this was distributed in the year.

During the year the Trustees agreed to designate £50,000 of the funds received in the previous year. The fund is intended to be distributed for educational grants.