

This report on the accounts of the Trustees for the year ended 31st March 2007, 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*

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

19<sup>th</sup> April 2007

**STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)**  
**FOR THE YEAR ENDED 31st March 2007**

	<b><u>Note</u></b>	<b><u>TOTAL FUNDS (All Unrestricted)</u></b> £	<b><u>TOTAL FUNDS 2006</u></b> £
<b>Incoming resources from generated funds</b>			
<i>Voluntary income:</i>			
Grants and donations	(2)	58,109	63,692
Investment income – bank interest		2,667	2,849
Legacies		-	69
Tax refund (Gift Aid)		9,094	5,034
<b>Total incoming resources</b>		<b>69,870</b>	<b>71,644</b>
<b>Resources expended</b>			
<i>Costs of generating funds:</i>			
Fund raising costs of grants and donations	(3)	14,720	19,587
<i>Charitable activities:</i>			
Grants made to Kenya	(6&7)	33,788	63,259
<i>Governance costs:</i>	(3)	4,189	4,857
<b>Total resources expended</b>		<b>52,697</b>	<b>87,703</b>
<b>Net incoming / (outgoing) resources – being net movement of funds in year</b>		<b>17,173</b>	<b>(16,059)</b>
<i>Reconciliation of funds:</i>			
Total funds brought forward		58,512	74,571
<b>Total funds carried forward</b>		<b>75,685</b>	<b>58,512</b>

**BALANCE SHEET AT 31st March 2007**

	<b><u>Note</u></b>	<b>2007</b> £	<b>2006</b> £
<b>Fixed assets -Tangible assets</b>	(5)	1	83
<b>Current assets</b>			
Debtors and Payments in Advance	(4)	7,800	5,540
Cash at Bank		67,884	52,889
<b>Net current assets</b>		<b>75,684</b>	<b>58,429</b>
<b>Net assets</b>		<b>75,685</b>	<b>58,512</b>
Which represent :-			
<b>Total charity funds (all unrestricted)</b>		<b>75,685</b>	<b>58,512</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2007

### 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>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Grants from Trusts	14,800	17,350
Donations – Gift Aided	28,356	19,550
Donations – non Gift Aided	14,953	26,792
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	58,109	63,692
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### 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.

	<b>Fund Raising</b>	<b>Governance</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy	-	294	294
Bank Charges	-	106	106
Communications	624	70	694
Depreciation	-	81	81
Fundraising Costs	678	-	678
Maintenance & Insurance	-	219	219
Office Rent	-	1,177	1,177
Printing & Stationery	113	-	113
Sundries	-	119	119
Travel	-	649	649
UK Staff Costs	13,274	1,474	14,748
Website	31	-	31
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	14,720	4,189	18,909
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### 4. DEBTORS

The amount of £7,800 is the tax refund due, calculated on Gift Aided donations to 31<sup>st</sup> March 2007.

### 5. FIXED ASSETS

	<b><u>Brought Forward</u></b>	<b><u>Depreciation</u></b>	<b><u>Net Book Value at 31st March 2007</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>
Computer	1	-	1
Colour Printer	82	81	1
	<hr/>	<hr/>	<hr/>
	83	81	2
	<hr/>	<hr/>	<hr/>

## HOSPICE CARE KENYA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2007 (Continued)

#### 6. GRANTS MADE TO KENYA

	£
<b><u>Nairobi Hospice</u></b>	
Contribution to nurses' training cost	2,400
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<b><u>Nyeri Hospice</u></b>	
Contribution to cost of drugs	3,650
Contribution to training health workers	2,800
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	6,450
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<b><u>Coast Hospice</u></b>	
Contribution to cost of drugs	1,050
Contribution towards cost of equipment	1,850
Contribution to nurse's training cost	1,200
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	4,100
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<b><u>Eldoret Hospice</u></b>	
Contribution to refurbishment	2,000
Contribution to nurse's training cost	1,200
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	3,200
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<b><u>Meru Hospice</u></b>	
Contribution to training doctor	1,600
Contribution to nurse's training cost	1,200
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	2,800
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<b><u>Nyahururu Hospice</u></b>	
Contribution to nurses' training cost	2,400
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<b><u>Kisumu Hospice</u></b>	
Contribution to training health workers	10,000
Contribution to nurse's training cost	1,200
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	11,200
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<b><u>Kenya Hospice and Palliative Care Association</u></b>	
Contribution to setting up costs	1,000
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<b><u>Shipping costs of Medical Supplies</u></b>	238
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<b>Total Disbursed to Kenya</b>	<b>33,788</b>
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7. At 31<sup>st</sup> March 2007 a further £27,220 had been committed to projects in Kenya

8. There was no Restricted Funding in the year ended 31<sup>st</sup> March 2007.