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Legal and administrative information

Company number:

Registered in England No. 02835469

Registered charity number:

Charity Commission No. 1024903

Directors and Trustees at 31st March 2021:

Mr. Chris Merriman (Hon. Chair)
 Ms. Pat Linnell (Hon. Treasurer)
 Dr. Mary Bunn (Hon. Secretary)
 Prof. Anne Merriman (Founder) MBE
 Dr. Ged Faulks
 Mr. Doug Haynes
 Ms. Hannah Merriman (App. 26/10/20)
 Dr. Philippa Guppy (App. 23/03/21)

Resigned

Prof. Ken Holden (27/09/20)
 Ms. Clare-Marie Ion (27/09/20)
 Mr. Michael Merriman (14/12/20)
 Prof. David Phipps (27/09/20)
 Mrs. Lesley Phipps MBE (27/09/20)
 Mrs. Ann Vassie (27/09/20)

Company Secretary: Dr. Mary Bunn

Registered Office:

Holly Bank, 34 Altys Lane,
 Ormskirk. L39 4RQ

Independent Examiner: Roger Hughes

Lower Farm
 90 Brimstage Road, Heswall,
 Wirral. CH60 1XQ

REPORT OF THE DIRECTORS AND TRUSTEES

The Trustees, who are also the Directors of the charity for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP 2005) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The AGM 2021 has been scheduled to be via zoom on Sunday 26th September 2021 at 2pm.

Structure, Governance and Management

The charity is constituted as a company limited by guarantee, governed by a *memorandum and articles of association*. The charity's object and principal activity continues to be “to provide and support the provision of palliative care to terminally ill cancer and AIDS patients and their families in the African setting”.

The Trustees have continued to meet regularly to manage the affairs of the charity in the UK. The Zoom platform has been transformational in reducing a very significant amount of travel in the UK and enabling Trustees Dr. Anne Merriman and Dr. Mary Bunn to attend regularly from Africa!

We would like to give our grateful thanks for the huge contribution given to the work of Hospice Africa by retiring Trustees, Lesley and David Phipps, Ken Holden, Clare Ion, Ann Vassie, and Mike Merriman. All have given great service for many years as officers of the charity – Lesley as Chief Executive for many years and also a Board member of Hospice Africa Uganda, David as Treasurer and many years as Chair, Ken as Secretary and many years as Treasurer, Clare as Chair and Secretary, Ann as Chair and DFID Grant management overseer, and Mike as Chair and Annual Quiz Organiser at the Campion Tennis Club Venue. In addition, they have collectively invested huge amounts of time setting up, carrying out volunteer duties, and supporting the two HA Charity shops in Ainsdale and Liverpool. We are grateful for new younger Trustees, Hannah Merriman and Dr. Philippa Guppy, who have enthusiastically joined the Trustee Board with new energy and ideas. Hannah in addition to overseeing the initiative ‘Give a Chance’ has taken oversight of the Newsletter which has become more regular, and is also our Volunteer Co-ordinator here in the UK. Philippa, who is training as a palliative care specialist at St. Christopher's Hospice, London, is focusing on new donors and fund-raising opportunities.

We are grateful to our Hospice Africa Patrons, Bishop Vincent Malone, Canon Dr. Donald Gray and Frank Cottrell-Boyce who have kindly acted during the 2020-21 period.

We are sad to record the death of Bishop Vincent Malone in May 2020. He was a long-time supporter of Hospice Africa and a very well respected and loved leader of the Catholic Church in Liverpool. He was 88, a victim of the Covid19 virus, and will be much missed.



Bishop Vincent Malone

The Charity's work continues to be carried out entirely on a voluntary basis. The Honorary Treasurer manages the day-to-day finances of the charity. The Hon. Chair, Hon. Secretary and Hon. Treasurer, with help from other Trustees, have shared the collective duties normally carried out by a Chief Executive. The Board of Trustees has the power to appoint additional Trustees as it sees fit within the remit of the Articles of Association.

The work is carried out in close partnership with the Founder, Professor Anne Merriman, and there is regular contact with Hospice Africa Uganda (HAU), which is a *non-governmental organization* and a *limited company* in Uganda. There is an AGM, normally at the end of June when Trustees, donors, supporters and Charity Shop staff meet at the Brain Charity Centre in Liverpool. In 2021, because of the Covid-19 uncertainty and concerns, the AGM will again be delivered over Zoom in September.

Hospice Africa Origins

Hospice Africa (HA) was founded in 1993 to spread the ethos and practice of palliative care in Africa. Our founder, Dr. Anne Merriman, has radically changed the provision of care for people in Africa with life-limiting illnesses. This has transformed the lives of thousands of patients, providing significantly longer life for many and allowing others a pain-free and dignified death.

Hospice Africa raises and manages funds in the UK to send out to our partners in Africa, particularly in the long-term with Hospice Africa Uganda (HAU). With our partners, we have helped to introduce palliative care directly for the first time to 35 of 54 Africa countries. In 20 of these 35 countries, affordable oral morphine, the backbone of all palliative care, is now available for pain relief.

A Year in Covid Shutdown – African and UK perspectives

Dr. Anne writes (from Uganda) a letter to the Irish Times (extracts)

There is nowhere I'd rather wait out Coronavirus than Uganda ...

Sadly, we are seeing the extreme hardships imposed on people through Covid-19 movement restrictions which are preventing the very- ill, and women in labour, reaching out for help on time. The cut in transport on the roads has limited our hospice visits. Initially there was a time limit on when people could go out and people faced arrest or being beaten on the spot by the police if they breached that. Then a curfew was introduced from 7pm to 6.30am and those caught away from home are penalised.

The reality is many breadwinners have lost their jobs and social distancing is stopping them working at their trades. Families are hungry and we are worried about our 1,500 patients in the community, many who cannot come to us as outpatients, and are waiting for us to assist them with food and morphine to control their pain. We are trying our best but we are not reaching all our patients, who are suffering hunger as well as illness, even with the help from one of the banks donating food, and a smaller amount donated by the Government. It is heart-breaking, and I feel guilty.

Hospice Africa Uganda (HAU) was already in financial difficulties due to a reduction in donor funding. Now we face additional financial burdens, with the extra costs of securing PPE and food required for the hungry. We are worried that patients could die of starvation before treating their cancer. Food and morphine for the severe pain have now to be delivered by boda boda.

Dr. Mary writes (from Sierra Leone) a brief overview of Covid-19 issues (extracts)

In Sierra Leone, as elsewhere, the Covid-19 pandemic has had dramatic effects on the health care service and training of healthcare professionals, even when there was only a handful of confirmed cases. Major hospitals emptied due to fears of patients and staff which will inevitably lead to avoidable deaths in the community from causes unrelated to Covid-19. Confirmed cases are now increasingly rapidly with many deaths. In palliative care, we continue to manage our patients, increasingly with mobile phone support, but referrals have stopped.

Those trained are now part of a Network of palliative care health workers across the country, using WhatsApp for support, information sharing and encouragement. Guidance on caring for patients likely to be dying with Covid-19 have been formulated and shared with this group, and doctors and senior nurses within it are expected to be the future leaders in palliative care in Sierra Leone (including Dr. Munda Charles, who has been trained at HA Uganda in the past.)

Charities in the UK and throughout the world are in a precarious position because their normal income is threatened, and reserves are limited. For Hospice Africa in the UK, the two charity shops have been closed for a full year and income has been significantly reduced, noting a £15,000 contribution from Liverpool City Council. The charity shops have since been opened and much hard work is taking place to restore their full operation with social distancing and other health and safety requirements whilst Covid-19 risk remain. Particular thanks go to Trustee Pat Linnell, Ann Purcell, daughter Liz and Barbara Charles at the Liverpool Shop, and ??????? at the Ainsdale Shop, for their enormous effort in re-establishing the work of the charity shops.



Fund-raising events have still been possible using technology to support the fund-raising processes, but the actual fundraising events have had to be socially-distanced and are limited to personal or small group activity.

Fundraising

Second year students from Edge Hill University, Ormskirk, have been able to undertake a very successful on-line Quiz for Hospice Africa, bringing various teams from the UK, Ireland, France and the Netherlands together within a single event, and raising considerable funds. It was great fun and a new way of using the Hospice Africa Facebook page to generate support for our work.



Inspired by 'Captain Tom' and his extraordinary fundraising activity, Dr. Anne undertook her own walk in Uganda. Following a route tracing steps round the balcony of her home in Kampala, she set herself 25 laps per day for 20 days. Her target was an ambitious target of £85,000.

In spite of COVID-19 restrictions, there were several special events kindly organised by our enthusiastic supporters around the UK - including Ged Faulks, Alex Henry, Matthew Sturgeon, and David Smithard. Gemma Merriman and Catherine McNamara have made and sold face-masks to support Hospice Africa funds, to mention a few. The Trustees wish to gratefully acknowledge the support of all individuals and organizations, nationally and internationally, who have raised funds for palliative care in Africa in the last year.

Hospice Africa Quiz Maestro, John Nelson, also ran a very successful Christmas Quiz held over Zoom in December.

See screen-shot picture alongside taken during the quiz.

Thank you to all those who took part and donated to funds.



New Logo and New Website

Support for the work of Hospice Africa comes from all over the world. Some development work, spear-headed by Ant Conlin, has taken place to provide a new logo and new unified website. Ant visited Hospice Africa Uganda in December 2019, and inspired by what he saw, he voluntarily invested a great deal of time and energy to oversee development of the new Hospice Africa Logo and an integrated global website.

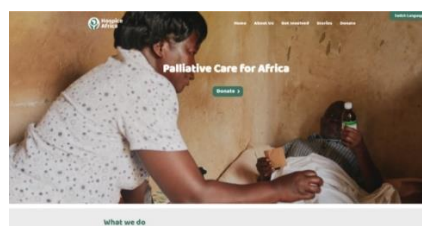
New Logo

The new logo seeks to combine the concept of *care* with the *geographical imagery* for Africa.



New Website

The new website seeks to bring the global dimensions of the work of Hospice Africa into one website, linking supporters in the UK, France, Ireland, USA, Australia, Uganda & Africa. URL www.hospice-africa.org.



MSc. In Palliative Care

Hospice Africa Uganda have reported in their April 2021 newsletter that Education is key to making Palliative Care as available as possible. Prof. Wilson Acuda reports that the launching of the MSc. in Palliative Care in March 2021 has been seen as another significant milestone in the development of PC Services, not only in Uganda but for all of sub-Saharan Africa. It has taken a lot of hard work from current and past IHPCA members (Institute of Health and Palliative Care in Africa) to get the two-year MSc. programme to be delivered in a blended learning format. It is hoped that the MSc. will enable Palliative Care Specialists and

Practitioners to emerge who in turn will be able to facilitate and manage the integration of palliative care into African health care systems.

Brief Financial Review

Income of the charity reduced from £233,340 last year to 208,075, with resources expended reducing from £344,267 last year to £140,298. Charitable activities totalled £126,424. supporting work primarily in Uganda and Malawi. The expenditure exceeds income by £67,777 resulting in our reserves increasing from £78,313 last year to £146,090.

The Board of Hospice Africa Uganda has reduced the staff complement significantly over the last few years, but there still remains concerns over a funding shortfall. In the UK, Hospice Africa Ltd has been using its income and reserves to ensure HAU remains solvent in the 2020-21 period.

Funding Risks

Because the Charity employs no staff, except on a voluntary basis, all of the income raised, apart from a small amount of governance expenditure, is used directly for the work of the Charity on its core objective of palliative care on the African continent. The probity exercised by UK Trustees is that funds already raised in the UK become available to send to Africa. Currently, the major focus has been to send budgeted funding to Uganda, and in a few cases, some emergency funding more widely in Africa.

Trustees are aware that there is a two-fold risk, amplified by the effects of the Covid19 virus, in the year ahead:

- an on-going deficit in Uganda, which the Board of HAU must finally bring out of deficit.
- a likely reduction in funds available in the UK, which will probably prevent HAU from promising UK support to HAU at previous funding levels.

UK Trustees are working closely with the HAU Board to try and ensure HAU continues to be viable for the patients in Uganda in the years ahead. HA UK will continue, as far as possible, to support this work and pursue the enduring vision of *palliative care for all in need in Africa*.

Auditor and Independent Examiner

A resolution proposing that 'Roger Hughes, Chartered Accountant, be reappointed as the charity's Independent Examiner' will be put to the Annual General Meeting.

This report was approved by the Board of Directors and Trustees on 16th August 2021 and signed by the Hon. Chair, Chris Merriman.



HOSPICE AFRICA LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE
UNAUDITED ACCOUNTS OF HOSPICE AFRICA LIMITED
YEAR ENDED 31ST MARCH 2021

I report on the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages A1 to A7.

Respective responsibilities of Trustees and examiner

The charity's trustees (who are also the directors of the company for the purpose 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 Charity's Act) and that an independent examination is needed. The Charity's gross income did not exceed £250,000 and the gross assets did not exceed £3,260,000 and I am qualified to undertake this examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having been satisfied that the Charity is not subject to an audit under company law and is eligible for Independent examination it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- 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 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 matters 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 respect, the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities (revised 2005) have not been met;
- or
- (2) to which, in my opinion, attention should have been drawn in order to enable a proper understanding of accounts to be reached.

R W Hughes
Chartered Accountant
90 Brimstage Road
Heswall
Wirral
CH60 1XQ



Signed.....

9th August 2021

Date.....

HOSPICE AFRICA LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2 & 14	130,139	36,083	166,222	175,242
Activities for generating funds	3	41,805	-	41,805	57,700
Investment income	4	48	-	48	398
Total Incoming Resources		171,992	36,083	208,075	233,340
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	5	890	-	890	1,085
Fundraising trading: costs of goods sold and other costs	6	10,970	-	10,970	16,064
Charitable activities	7 & 14	98,685	27,739	126,424	313,799
Governance costs	8	2,015	-	2,015	3,319
		112,559	27,739	140,298	334,267
Net income/(expenditure) for the year (net movement in funds)		59,433	8,344	67,777	(100,927)
Reconciliation of funds					
Total funds brought forward		74,379	3,934	78,313	179,240
Total funds carried forward		133,812	12,278	146,090	78,313

The notes on pages 14-17 form part of these financial statements

HOSPICE AFRICA LIMITED
BALANCE SHEET AS AT 31 MARCH 2021

	Notes	£	2021 £	2020 £
Current Assets				
Debtors	9	-	-	-
Cash at bank and in hand	10	147,590		79,813
		<u>147,590</u>		<u>79,813</u>
Current Liabilities				
Creditors: amounts falling due within one year	11	1,500		1,500
		<u>1,500</u>		<u>1,500</u>
Net current assets			146,090	78,313
			<u>146,090</u>	<u>78,313</u>
Total net assets			146,090	78,313
			<u>146,090</u>	<u>78,313</u>
The funds of the Charity				
Unrestricted income funds	12		133,812	74,379
Restricted income funds	14		12,278	3,934
			<u>146,090</u>	<u>78,313</u>
Total Charity funds			146,090	78,313
			<u>146,090</u>	<u>78,313</u>

For the financial year end 31 March 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of Companies Act 2006.

The trustee directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board of trustee directors on 16th August 2021 and signed on its behalf by:



.....
Mr C Merriman

Edit

The notes on pages A4-A7 to form part of these financial statements

HOSPICE AFRICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), applicable

accounting standards, including the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the Companies Act 2006.

1.2 Incoming resources

Voluntary income, donations and grants are included in incoming resources when they are receivable. The income from activities for generating funds is shown gross, with associated costs included in fundraising costs. Gifts donated for resale are included as income when they are sold at the amounts realised.

1.3 Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered.

Rentals applicable to operating leases are included in resources expended as incurred.

1.4 Costs of generating voluntary income

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the Charity's work.

1.5 Governance costs

Expenditure includes all costs not directly related to charitable activity or fundraising ventures.

1.6 Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Tax Acts.

2. VOLUNTARY INCOME

	Un restricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Gifts and donations	130,139	36,083	166,222	175,242
Grants			-	-
	<u>130,139</u>	<u>36,083</u>	<u>166,222</u>	<u>175,242</u>

HOSPICE AFRICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. ACTIVITIES FOR GENERATING FUNDS	Un restricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Charity shop takings				
- Liverpool	35,381	-	35,381	40,086
- Ainsdale	6,424	-	6,424	17,401
- Other trading		-	-	213
	<u>41,805</u>	<u>-</u>	<u>41,805</u>	<u>57,700</u>

4. INVESTMENT INCOME

Bank Interest	48	-	48	398
	<u>48</u>	<u>-</u>	<u>48</u>	<u>398</u>

5. COSTS OF GENERATING VOLUNTARY INCOME

Publicity		-	-	-
Just giving fees	216	-	216	216
Bank Charges	674	-	674	869
	<u>890</u>	<u>-</u>	<u>890</u>	<u>1,085</u>

6. FUNDRAISING COSTS

Costs of running charity shops				
- Liverpool	9,630	-	9,630	14,943
- Ainsdale	1,340	-	1,340	1,122
-Badges	-	-	-	-
	<u>10,970</u>	<u>-</u>	<u>10,970</u>	<u>16,065</u>

7. CHARITABLE ACTIVITIES

The resources were expended on palliative care in the countries listed below.

Grants and supplies				
- Uganda	93,550	19,373	112,923	296,042
- Malawi		7,366	7,366	8,369
- Nigeria			-	500
- Cameroon			-	-
- Ethiopia			-	457
Shipping	5,135		5,135	-
Travelling expenses			-	-
Founder and international programmes			-	8,431
Fr J Merriman Fund		1,000	1,000	-
	<u>98,685</u>	<u>27,739</u>	<u>126,424</u>	<u>313,799</u>

8. GOVERNANCE COSTS

Accountancy	1,500	-	1,500	1,500
AGM Costs	515	-	515	1,819
	<u>2,015</u>	<u>-</u>	<u>2,015</u>	<u>3,319</u>

	2021 £	2020 £
9. DEBTORS		
Income Tax on donations	-	-
Bank charges to be refunded	-	-
Badge stock	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
10. CASH AT BANK:		
Current Account	13,828	10,520
Deposit Account	74,632	10,192
High Interest Account	-	-
Fixed Term Deposit Account 1	-	-
Fixed Term Deposit Account 2	59,130	59,102
Cash in Hand	-	-
	<u>147,590</u>	<u>79,814</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Sundry creditors and accruals: Accountancy	1,500	1,500
Sundry creditors and accruals: Shop expenses	-	-
Sundry creditors and accruals: Transport of medical goods	-	-
Sundry creditors and accruals: Hospice Ethiopia donations	-	-
	<u>1,500</u>	<u>1,500</u>
12. UNRESTRICTED INCOME FUNDS		
Balance at 1 April	74,379	81,056
Net (Outgoing)/incoming resources	59,433	(6,677)
	<u>133,812</u>	<u>74,379</u>
Allocated as follows:		
Designated funds		
Emergency fund	30,000	30,000
General Fund	103,812	37,702
Total unrestricted income funds	<u>133,812</u>	<u>67,702</u>

The emergency fund is intended to cover emergencies in Africa such as the urgent need for a replacement vehicle or to cover a delay to funding.

13. CHARITABLE COMMITMENTS

There is no current charitable commitments, guarantees or contingent liabilities.

HOSPICE AFRICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

	01-Apr 2019 £	Incoming Resources £	Outgoing Resources £	31-Mar 2021 £
14. RESTRICTED INCOME FUNDS				
Fr J Meriman Memorial Scholarship	2,225	1,200	1,000	2,425
C Stephenson fund	-			-
Legacies Fund	-			-
Help the Hospices Grant	-			-
GPAF- DFID	-			-
Kampala Fund	-			-
Comfort Fund	1,250	-	1,250	-
Children's Fund	-	8,302	3,110	5,192
Hoima Fund	-			-
Mbarara Fund	-	960	780	180
Cameroon	-			-
Salaries and other restricted	-	17,571	14,233	3,338
Tiyanjane Fund	459	8,050	7,366	1,143
Total restricted income funds	3,934	36,083	27,739	12,278

The training fund was set up in 1994 to provide training in palliative care.
The other funds are to provide finance for palliative care projects in sub-Saharan Africa.

15. ANALYSIS OF NET ASSETS BETWEEN THE FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Debtors	-	-	-
Cash at Bank	135,312	12,278	147,590
Creditors	(1,500)	-	(1,500)
	133,812	12,278	146,090

16. OPERATING LEASE COMMITMENTS

The lease on the Liverpool shop expired on 15 March 2008. Since that date the shop has continued to operate as normal with the rent being paid each month. A new lease has not been entered into by 31 March 2021.

17. INFORMATION REGARDING TRUSTEES

The trustees received no emoluments in the year (2020 - £nil).

Expenses reimbursed to trustees or paid on their behalf while acting in their capacity as trustees:

Travelling expenses - £nil (2020 - nil)

HOSPICE AFRICA LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE
UNAUDITED ACCOUNTS OF HOSPICE AFRICA LIMITED
YEAR ENDED 31ST MARCH 2021

I report on the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages A1 to A7.

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Having been satisfied that the Charity is not subject to an audit under company law and is eligible for Independent examination it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- 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 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 matters set out in the statement below.

Independent examiner's statement

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(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities (revised 2005) have not been met;
- or

(2) to which, in my opinion, attention should have been drawn in order to enable a proper understanding of accounts to be reached.

R W Hughes
Chartered Accountant
90 Brimstage Road
Heswall
Wirral
CH60 1XQ



Signed.....

9th August 2021

Date.....

HOSPICE AFRICA LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2021

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Resources expended					
Costs of generating funds					
Costs of generating voluntary income	5	890	-	890	1,085
Fundraising trading: costs of goods sold and other costs	6	10,970	-	10,970	16,064
Charitable activities	7 & 14	98,685	27,739	126,424	313,799
Governance costs	8	2,015	-	2,015	3,319
		112,559	27,739	140,298	334,267
Net income/(expenditure) for the year (net movement in funds)		59,433	8,344	67,777	(100,927)
Reconciliation of funds					
Total funds brought forward		74,379	3,934	78,313	179,240
Total funds carried forward		133,812	12,278	146,090	78,313

The notes on pages 14-17 form part of these financial statements

HOSPICE AFRICA LIMITED
BALANCE SHEET AS AT 31 MARCH 2021

	Notes	£	2021 £	2020 £
Current Assets				
Debtors	9	-	-	-
Cash at bank and in hand	10	147,590		79,813
		<u>147,590</u>		<u>79,813</u>
Current Liabilities				
Creditors: amounts falling due within one year	11	1,500		1,500
		<u>1,500</u>		<u>1,500</u>
Net current assets			146,090	78,313
			<u>146,090</u>	<u>78,313</u>
Total net assets			146,090	78,313
			<u>146,090</u>	<u>78,313</u>
The funds of the Charity				
Unrestricted income funds	12		133,812	74,379
Restricted income funds	14		12,278	3,934
			<u>146,090</u>	<u>78,313</u>
Total Charity funds			146,090	78,313
			<u>146,090</u>	<u>78,313</u>

For the financial year end 31 March 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of Companies Act 2006.

The trustee directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board of trustee directors on 16th August 2021 and signed on its behalf by:



.....
Mr C Merriman

Edit

The notes on pages A4-A7 to form part of these financial statements

HOSPICE AFRICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), applicable

accounting standards, including the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the Companies Act 2006.

1.2 Incoming resources

Voluntary income, donations and grants are included in incoming resources when they are receivable. The income from activities for generating funds is shown gross, with associated costs included in fundraising costs. Gifts donated for resale are included as income when they are sold at the amounts realised.

1.3 Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered.

Rentals applicable to operating leases are included in resources expended as incurred.

1.4 Costs of generating voluntary income

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the Charity's work.

1.5 Governance costs

Expenditure includes all costs not directly related to charitable activity or fundraising ventures.

1.6 Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Tax Acts.

2. VOLUNTARY INCOME

	Un restricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Gifts and donations	130,139	36,083	166,222	175,242
Grants			-	-
	130,139	36,083	166,222	175,242

HOSPICE AFRICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. ACTIVITIES FOR GENERATING FUNDS	Un restricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Charity shop takings				
- Liverpool	35,381	-	35,381	40,086
- Ainsdale	6,424	-	6,424	17,401
- Other trading		-	-	213
	<u>41,805</u>	<u>-</u>	<u>41,805</u>	<u>57,700</u>

4. INVESTMENT INCOME

Bank Interest	48	-	48	398
	<u>48</u>	<u>-</u>	<u>48</u>	<u>398</u>

5. COSTS OF GENERATING VOLUNTARY INCOME

Publicity		-	-	-
Just giving fees	216	-	216	216
Bank Charges	674	-	674	869
	<u>890</u>	<u>-</u>	<u>890</u>	<u>1,085</u>

6. FUNDRAISING COSTS

Costs of running charity shops				
- Liverpool	9,630	-	9,630	14,943
- Ainsdale	1,340	-	1,340	1,122
-Badges	-	-	-	-
	<u>10,970</u>	<u>-</u>	<u>10,970</u>	<u>16,065</u>

7. CHARITABLE ACTIVITIES

The resources were expended on palliative care in the countries listed below.

Grants and supplies				
- Uganda	93,550	19,373	112,923	296,042
- Malawi		7,366	7,366	8,369
- Nigeria			-	500
- Cameroon			-	-
- Ethiopia			-	457
Shipping	5,135		5,135	-
Travelling expenses			-	-
Founder and international programmes			-	8,431
Fr J Merriman Fund		1,000	1,000	-
	<u>98,685</u>	<u>27,739</u>	<u>126,424</u>	<u>313,799</u>

8. GOVERNANCE COSTS

Accountancy	1,500	-	1,500	1,500
AGM Costs	515	-	515	1,819
	<u>2,015</u>	<u>-</u>	<u>2,015</u>	<u>3,319</u>

	2021 £	2020 £
9. DEBTORS		
Income Tax on donations	-	-
Bank charges to be refunded	-	-
Badge stock	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
10. CASH AT BANK:		
Current Account	13,828	10,520
Deposit Account	74,632	10,192
High Interest Account	-	-
Fixed Term Deposit Account 1	-	-
Fixed Term Deposit Account 2	59,130	59,102
Cash in Hand	-	-
	<u>147,590</u>	<u>79,814</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Sundry creditors and accruals: Accountancy	1,500	1,500
Sundry creditors and accruals: Shop expenses	-	-
Sundry creditors and accruals: Transport of medical goods	-	-
Sundry creditors and accruals: Hospice Ethiopia donations	-	-
	<u>1,500</u>	<u>1,500</u>
12. UNRESTRICTED INCOME FUNDS		
Balance at 1 April	74,379	81,056
Net (Outgoing)/incoming resources	59,433	(6,677)
	<u>133,812</u>	<u>74,379</u>
Allocated as follows:		
Designated funds		
Emergency fund	30,000	30,000
General Fund	103,812	37,702
Total unrestricted income funds	<u>133,812</u>	<u>67,702</u>

The emergency fund is intended to cover emergencies in Africa such as the urgent need for a replacement vehicle or to cover a delay to funding.

13. CHARITABLE COMMITMENTS

There is no current charitable commitments, guarantees or contingent liabilities.

HOSPICE AFRICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

	01-Apr 2019 £	Incoming Resources £	Outgoing Resources £	31-Mar 2021 £
14. RESTRICTED INCOME FUNDS				
Fr J Meriman Memorial Scholarship	2,225	1,200	1,000	2,425
C Stephenson fund	-			-
Legacies Fund	-			-
Help the Hospices Grant	-			-
GPAF- DFID	-			-
Kampala Fund	-			-
Comfort Fund	1,250	-	1,250	-
Children's Fund	-	8,302	3,110	5,192
Hoima Fund	-			-
Mbarara Fund	-	960	780	180
Cameroon	-			-
Salaries and other restricted	-	17,571	14,233	3,338
Tiyanjane Fund	459	8,050	7,366	1,143
Total restricted income funds	3,934	36,083	27,739	12,278

The training fund was set up in 1994 to provide training in palliative care.
The other funds are to provide finance for palliative care projects in sub-Saharan Africa.

15. ANALYSIS OF NET ASSETS BETWEEN THE FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Debtors	-	-	-
Cash at Bank	135,312	12,278	147,590
Creditors	(1,500)	-	(1,500)
	133,812	12,278	146,090

16. OPERATING LEASE COMMITMENTS

The lease on the Liverpool shop expired on 15 March 2008. Since that date the shop has continued to operate as normal with the rent being paid each month. A new lease has not been entered into by 31 March 2021.

17. INFORMATION REGARDING TRUSTEES

The trustees received no emoluments in the year (2020 - £nil).

Expenses reimbursed to trustees or paid on their behalf while acting in their capacity as trustees:

Travelling expenses - £nil (2020 - nil)

