

**HOSPICE AFRICA LIMITED**  
**Report of the Directors & Trustees**  
**for the year ended 31<sup>st</sup> March 2023**



**Contents**

Legal & Administrative Information	1
Governance & Management – Trustee News	2
Hospice Africa Origins	3
Fundraising	3
Hospice Africa Uganda	4
Finance & Governance Risks	5
Audited Accounts	A1 - A7

**Legal and administrative information**

**Company number:**  
Registered in England No. 02835469

**Registered charity number:**  
Charity Commission No. 1024903

**Directors and Trustees at 31<sup>st</sup> March 2023**

Mr Chris Merriman (Hon. Chair)	Ms Hannah Merriman
Ms Pat Linnell (Hon. Treasurer)	Dr Philippa Guppy
Dr Mary Bunn (Hon. Secretary)	Mr Will Peachey (app. 17 <sup>th</sup> May 2022)
Prof Anne Merriman (Founder) MBE	Dr Catherine Merriman (app. 9 <sup>th</sup> Jan. 2023)
Mr Doug Haynes	

**Company Secretary:** Dr. Mary Bunn

**Independent Examiner:** Roger Hughes  
Lower Farm  
90 Brimstage Road, Heswall,  
Wirral. CH60 1XQ

**Registered Office:**  
Holly Bank, 34 Altys Lane,  
Ormskirk. L39 4RQ

**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 2023. 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 Annual General Meeting (AGM) 2023 is scheduled to be *in person* at The Brain Centre (Norton St, Liverpool L3 8LR) on Sunday 24<sup>th</sup> September 2023 at 1.30pm. We are hoping to facilitate an on-line link for trustees and supporters to join remotely.

**Nomenclature:**

In this report, **Hospice Africa Ltd** is a Limited Company and Charity in the UK.

**Hospice Africa Uganda** (HAU) is a *non-governmental organization* and a *limited company* registered in Uganda.

Hospice Africa (HA) sometimes refers to the overall work of Hospice Africa.

[www.hospice-africa.org/uk](http://www.hospice-africa.org/uk) is the Hospice Africa website covering HA work in the UK.

## 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 support the provision of palliative care to terminally ill cancer and AIDS patients and their families in Africa"**.

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 from Africa!

We are grateful to Canon Dr. Donald Gray and Frank Cottrell-Boyce who have kindly acted as Patrons for Hospice Africa.

We have been delighted to welcome two new Trustees during the year, Mr. Will Peachey and Dr. Catherine Merriman.

**Will Peachey** has visited Malawi and The Gambia and seen the difference that targeted-care and professionalism can make to the service of people in need.

Alongside his role with Hospice Africa UK, Will is a founder and investor in technology start-ups. He focuses on improving how people work, learn, and apply new skills.

Will lives in Warwickshire with his wife, Ann, and has four grown up children.



Will Peachey



Catherine Merriman

**Catherine Merriman** is a Junior Doctor based in London. Along with her family members, she has been a long-standing supporter and volunteer for Hospice Africa.

Catherine first visited Uganda in 2005 and has returned a few times, volunteering at the 3 different sites at Kampala, Mbarara and Hoima. She seeks to use her skills as a doctor working directly with patients, and supporting the positive care and vision of Hospice Africa.

The charity's work continues to be carried out entirely on a voluntary basis. The Hon. 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 at the end of September when trustees, donors, supporters and charity shop staff meet

at the Brain Charity Centre in Liverpool, with a zoom on-line link available from anywhere globally, but particularly providing links for Trustees and supporters located in Africa.

## **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 and pain relief for people in Africa with life-limiting illnesses. This has transformed the lives of thousands of patients, improving quality of life for many and supporting patients to have a comfortable and dignified death.

Hospice Africa raises and manages funds in the UK to send 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 to 35 Africa countries. In 20 of these 35 countries, affordable oral morphine, the backbone of all palliative care, is now available for pain relief.

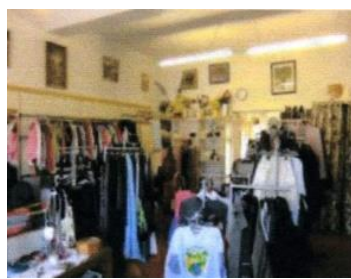
## **Fundraising**

At Hospice Africa UK, we have managed to stay positive and motivated with our vision for 'palliative care across Africa central to all that we do'.

The two charity shops in Liverpool and Ainsdale have gradually returned to normal following the Covid-19 pandemic. In Liverpool, the weekly takings have now returned to pre-Covid income, and the Ainsdale shop has returned to near normality. We continue to be grateful to our volunteer shop managers who carry a busy workload to keep the shops running effectively, and also to the dedication of all the shop volunteers.



**Liverpool Old Swan Shop**



**Ainsdale Shop**

One disappointing change that was enforced was to change Hospice Africa UK's bank account from Allied Irish Bank to Barclays Bank. The Treasurer has carried the brunt of making the administrative changes necessary to change standing orders and to ensure that donor gifts are effectively re-routed. Unfortunately we lost a number of long standing donors due to 'out of date' contact information.

## **New Initiatives**

We continue to be grateful for the many supporters who donate monthly to our funds, the majority enabling us to collect Gift Aid. In addition, there are those who donate intermittently when funds allow, and others who support fundraising events including our annual quiz.

Philippa Guppy continued her enthusiasm for the Big Christmas Give, which enables some of the giving in a fixed week in November to be match-funded. Our Big Give Campaign at the end of 2022 produced a Grand Total of £28,207.

A second initiative was highly successful too – London Landmark Legends – where 30 Hospice Africa Runners took part in the Half Marathon to celebrate Hospice Africa turning 30 later in 2023. The total funds raised was over £20,000.

## Hospice Africa Uganda

The team in Kampala continue to ensure the provision of specialist palliative care services are offered despite recent challenges. They are so grateful to the Hospice Africa Family, their Uganda Board, and their partners and donors for the unwavering support. During the last year, they have been increasingly able to enrol new patients, and have raised the number to some 50% of previous levels. However, with having to operate with strict budget limitations, it continues to be an ongoing struggle to ensure that the delivery of palliative care services remains viable and sustainable.

An overview of the Hospice Africa work in Uganda is summarised in the Hospice Africa Uganda section of the Website shown below. ([www.hospice-africa.org](http://www.hospice-africa.org))

Clinical Care	Education	International Programmes	Morphine Production
 <p>Our clinical teams treat patients, providing them with holistic palliative care from within the clinic or at their homes. They work from three sites across Uganda: Kampala, Hoima and Mbarara.</p>	 <p>A core part of our mission is to enable palliative care across Africa. We do this by providing training for students and health-care professionals from across the continent.</p>	 <p>Although our clinical centre is in Uganda, we work with partner organisations in many African countries to promote palliative care across the continent.</p>	 <p>Hospice Africa produces affordable morphine on-site in Kampala which is then prescribed to our patients and send out to other medical facilities across the country.</p>

## Give a Chance

Hannah Merriman oversees the 'Give a Chance' programme where children of HAU patients have been offered support for their schooling on an ongoing basis. This is a relatively small programme supported by a small number of enthusiastic donors who provide 'committed' donations.

## **Volunteers Travelling to Uganda**

There has been an increase in volunteers (doctor, nurse, physiotherapist) from the UK visiting the various sites in Uganda over the last 12 months which has been hugely supportive for the clinical teams in Uganda.

Dr. Anne Merriman was able to report in the August 2022 Newsletter that, after two difficult years health-wise, she is much better and improving each day.

## **Brief Financial Review**

The charity's income of the charity increased significantly from £205,932 last year to £298,434, with resources expended increasing from £173,569 last year to £186,035. The income exceeds expenditure by £112,400 resulting in our reserves increasing from £178,452 last year to £290,852.

Charitable activities amounted to £159,610 supporting work primarily in Uganda and Malawi. They also support the development of palliative care clinicians from other African countries through the educational programmes run by HAU's Institute (Institute of Hospice and Palliative Care in Africa).

The Board of HAU has continued to manage the running costs with care, but there still remains a challenging funding shortfall in Uganda. There have been regular on-line meetings between the UK Chair and UK Treasurer and HAU senior staff aimed at evaluating the ongoing deficit and trying to ensure that Hospice Africa Ltd can continue to regulate its income, reserves, and budgeted funding to HAU to ensure that HAU remains solvent both in the 2022-23 period and in the immediate years ahead.

## **Funding Risks**

Because the Charity employs no staff, except on a voluntary basis, all of the income raised, apart for a small amount of governance expenditure, is used directly for the work of the Charity in its core objective of palliative care for the African continent. The probity exercised by UK Trustees is to convert the funds already raised in the UK to become available to send to Uganda.

Trustees are aware that there was still a two-fold risk, as the Hospice Africa organisation steered through a difficult year.

- an on-going deficit in Uganda: the HAU Board must bring operations out of deficit.
- a likely reduction in funds available in the UK: this is already challenging HA Limited to exercise probity in its UK support to HAU.

HA UK Trustees will continue, as far as possible, to ensure the enduring vision of *palliative care for all in need in Africa* continues.

## **Auditor and Independent Examiner**

Roger Hughes has resigned, and we need to appoint a new Accountant. A resolution to appoint a replacement will be made at the Annual General Meeting.

We thank Roger for his work on our behalf over many years.

This report was approved by the Board of Directors and Trustees on 31<sup>st</sup> July **2023** and signed by the Hon. Chair, Chris Merriman

A handwritten signature in black ink, appearing to read 'Chris Merriman', is positioned to the right of the text block.

**HOSPICE AFRICA LIMITED**  
**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE**  
**UNAUDITED ACCOUNTS OF HOSPICE AFRICA LIMITED**  
**YEAR ENDED 31ST MARCH 2023**

I report on the accounts of the charitable company for the year ended 31 March 2023, 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..........F.C.A.

1st July 2023

Date.....

**HOSPICE AFRICA LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31ST MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2 & 14	112,020	116,103	228,123	141,841
Activities for generating funds	3	69,806	-	69,806	64,046
Investment income	4	505	-	505	45
<b>Total Incoming Resources</b>		<b>182,331</b>	<b>116,103</b>	<b>298,434</b>	<b>205,932</b>
<b>Resources expended</b>					
Costs of generating funds					
Costs of generating voluntary income	5	6,493	-	6,493	4,327
Fundraising trading: costs of goods sold and other costs	6	16,542	-	16,542	14,923
Charitable activities	7 & 14	123,758	35,852	159,610	152,371
Governance costs	8	3,389	-	3,389	1,948
		<b>150,183</b>	<b>35,852</b>	<b>186,035</b>	<b>173,569</b>
<b>Net income/(expenditure) for the year (net movement in funds)</b>		<b>32,149</b>	<b>80,251</b>	<b>112,400</b>	<b>32,362</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		<b>153,947</b>	<b>24,505</b>	<b>178,452</b>	146,090
<b>Total funds carried forward</b>		<b>186,096</b>	<b>104,756</b>	<b>290,852</b>	<b>178,452</b>

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



**HOSPICE AFRICA LIMITED**  
**BALANCE SHEET AS AT 31 MARCH 2023**

	Notes	£	2023 £	2022 £
<b>Current Assets</b>				
Debtors	9	-	-	-
Cash at bank and in hand	10	292,502		180,102
		<u>292,502</u>		<u>180,102</u>
<b>Current Liabilities</b>				
Creditors: amounts falling due within one year	11	1,650		1,650
		<u>1,650</u>		<u>1,650</u>
<b>Net current assets</b>			<b>290,852</b>	<b>178,452</b>
			<u>290,852</u>	<u>178,452</u>
<b>Total net assets</b>			<b>290,852</b>	<b>178,452</b>
			<u><u>290,852</u></u>	<u><u>178,452</u></u>
<b>The funds of the Charity</b>				
Unrestricted income funds	12		<b>186,096</b>	153,947
Restricted income funds	14		<b>104,756</b>	24,505
			<u>186,096</u>	<u>153,947</u>
			<u>104,756</u>	<u>24,505</u>
<b>Total Charity funds</b>			<b>290,852</b>	<b>178,452</b>
			<u><u>290,852</u></u>	<u><u>178,452</u></u>

For the financial year end 31 March 2023 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 31st July 2023 and signed on its behalf by:



.....  
**Mr C Merriman**

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 2023**

**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 2023 £	Total 2022 £
Gifts and donations	112,020	116,103	228,123	141,841
Grants			-	-
	112,020	116,103	228,123	141,841

**HOSPICE AFRICA LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

<b>3. ACTIVITIES FOR GENERATING FUNDS</b>	<b>Un restricted</b>	<b>Restricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charity shop takings				
- Liverpool	48,407	-	48,407	49,746
- Ainsdale	21,399	-	21,399	14,299
- Other trading		-	-	-
	<u>69,806</u>	<u>-</u>	<u>69,806</u>	<u>64,045</u>

**4. INVESTMENT INCOME**

Bank Interest	505	-	505	45
	<u>505</u>	<u>-</u>	<u>505</u>	<u>45</u>

**5. COSTS OF GENERATING VOLUNTARY INCOME**

Publicity	410	-	410	639
Just giving fees	418	-	418	216
Bank Charges	823	-	823	877
Fundraising events	4,843	-	2595	2,595
	<u>6,493</u>	<u>-</u>	<u>4,246</u>	<u>4,327</u>

**6. FUNDRAISING COSTS**

Costs of running charity shops				
- Liverpool	13,515	-	13,515	12,785
- Ainsdale	3,027	-	3,027	2,138
	<u>16,542</u>	<u>-</u>	<u>16,542</u>	<u>14,923</u>

**7. CHARITABLE ACTIVITIES**

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

Grants and supplies				
- Uganda	122,472	7,169	129,641	127,327
- PSTC Tyanjane	-	20,123	20,123	16,675
- Children's Fund	730	6,135	6,865	869
Shipping	-	-	-	-
Travelling expenses	-	-	-	-
Fr J Merriman Fund	556	2,425	2,981	7,500
	<u>123,758</u>	<u>35,852</u>	<u>159,610</u>	<u>152,371</u>

**8. GOVERNANCE COSTS**

Accountancy	1,698	-	1,698	1,698
AGM Costs	1,641	-	1,641	200
Regulator fees	50	-	50	50.00
	<u>3,389</u>	<u>-</u>	<u>3,389</u>	<u>1,948</u>

**HOSPICE AFRICA LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>9. DEBTORS</b>		
Gift Aid Debtor	-	-
	<u>-</u>	<u>-</u>
<b>10. CASH AT BANK:</b>		
Current Account	39,874	19,947
Deposit Account	252,628	100,990
Fixed Term Deposit Account 2	-	59,165
Cash in Hand	-	-
	<u>292,502</u>	<u>180,102</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Sundry creditors and accruals: Accountancy	1,650	1,650
Sundry creditors and accruals: Shop expenses	-	-
	<u>1,650</u>	<u>1,650</u>
<b>12. UNRESTRICTED INCOME FUNDS</b>		
Balance at 1 April	153,947	133,812
Net (Outgoing)/incoming resources	<u>32,149</u>	<u>20,135</u>
	<u>186,096</u>	<u>153,947</u>
Allocated as follows:		
Designated funds		
General Fund	186,096	174,082
	<u>186,096</u>	<u>174,082</u>
<b>Total unrestricted income funds</b>	<u>186,096</u>	<u>174,082</u>

**13. CHARITABLE COMMITMENTS**

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

**HOSPICE AFRICA LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	01-Apr 2022 £	Incoming Resources £	Outgoing Resources £	31-Mar 2023 £
<b>14. RESTRICTED INCOME FUNDS</b>				
Fr J Meriman Memorial Scholarship	2,425		2,425	-
Uganda	-			-
Comfort Fund	-			-
Children's Fund	14,078	9,755	6,135	17,698
Hoima Fund	-			-
Mbarara Fund	1,140	56,803	1,840	56,103
Salaries and other restricted	6,376	2,760	5,329	3,807
Tiyanjane Fund	486	46,785	20,123	27,148
<b>Total restricted income funds</b>	<u>24,505</u>	<u>116,103</u>	<u>35,852</u>	<u>104,756</u>

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 2023 £
Debtors	-	-	-
Cash at Bank	187,746	104,756	292,502
Creditors	<u>( 1,650)</u>		<u>( 1,650)</u>
	<u>186,096</u>	<u>104,756</u>	<u>290,852</u>

**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 2023.

**17. INFORMATION REGARDING TRUSTEES**

The trustees received no emoluments in the year (2022 - £nil).

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

Travelling expenses - £nil ( 2022 - nil)

**HOSPICE AFRICA LIMITED**  
**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE**  
**UNAUDITED ACCOUNTS OF HOSPICE AFRICA LIMITED**  
**YEAR ENDED 31ST MARCH 2023**

I report on the accounts of the charitable company for the year ended 31 March 2023, 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..........F.C.A.

1st July 2023

Date.....

**HOSPICE AFRICA LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31ST MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2 & 14	112,020	116,103	228,123	141,841
Activities for generating funds	3	69,806	-	69,806	64,046
Investment income	4	505	-	505	45
<b>Total Incoming Resources</b>		<b>182,331</b>	<b>116,103</b>	<b>298,434</b>	<b>205,932</b>
<b>Resources expended</b>					
Costs of generating funds					
Costs of generating voluntary income	5	6,493	-	6,493	4,327
Fundraising trading: costs of goods sold and other costs	6	16,542	-	16,542	14,923
Charitable activities	7 & 14	123,758	35,852	159,610	152,371
Governance costs	8	3,389	-	3,389	1,948
		150,183	35,852	186,035	173,569
<b>Net income/(expenditure) for the year (net movement in funds)</b>		<b>32,149</b>	<b>80,251</b>	<b>112,400</b>	<b>32,362</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		153,947	24,505	178,452	146,090
<b>Total funds carried forward</b>		<b>186,096</b>	<b>104,756</b>	<b>290,852</b>	<b>178,452</b>

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

**HOSPICE AFRICA LIMITED**  
**BALANCE SHEET AS AT 31 MARCH 2023**

	Notes	£	2023 £	2022 £
<b>Current Assets</b>				
Debtors	9	-	-	-
Cash at bank and in hand	10	292,502		180,102
		<u>292,502</u>		<u>180,102</u>
<b>Current Liabilities</b>				
Creditors: amounts falling due within one year	11	1,650		1,650
		<u>1,650</u>		<u>1,650</u>
<b>Net current assets</b>			<b>290,852</b>	178,452
			<u>290,852</u>	<u>178,452</u>
<b>Total net assets</b>			<b>290,852</b>	178,452
			<u><u>290,852</u></u>	<u><u>178,452</u></u>
<b>The funds of the Charity</b>				
Unrestricted income funds	12		186,096	153,947
Restricted income funds	14		104,756	24,505
			<u>290,852</u>	<u>178,452</u>
<b>Total Charity funds</b>			<b>290,852</b>	178,452
			<u><u>290,852</u></u>	<u><u>178,452</u></u>

For the financial year end 31 March 2023 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 31st July 2023 and signed on its behalf by:



.....  
**Mr C Merriman**

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 2023**

**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 2023 £	Total 2022 £
Gifts and donations	112,020	116,103	228,123	141,841
Grants			-	-
	112,020	116,103	228,123	141,841

**HOSPICE AFRICA LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

<b>3. ACTIVITIES FOR GENERATING FUNDS</b>	<b>Un restricted</b>	<b>Restricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charity shop takings				
- Liverpool	48,407	-	48,407	49,746
- Ainsdale	21,399	-	21,399	14,299
- Other trading		-	-	-
	<u>69,806</u>	<u>-</u>	<u>69,806</u>	<u>64,045</u>

**4. INVESTMENT INCOME**

Bank Interest	505	-	505	45
	<u>505</u>	<u>-</u>	<u>505</u>	<u>45</u>

**5. COSTS OF GENERATING VOLUNTARY INCOME**

Publicity	410	-	410	639
Just giving fees	418	-	418	216
Bank Charges	823	-	823	877
Fundraising events	4,843	-	2595	2,595
	<u>6,493</u>	<u>-</u>	<u>4,246</u>	<u>4,327</u>

**6. FUNDRAISING COSTS**

Costs of running charity shops				
- Liverpool	13,515	-	13,515	12,785
- Ainsdale	3,027	-	3,027	2,138
	<u>16,542</u>	<u>-</u>	<u>16,542</u>	<u>14,923</u>

**7. CHARITABLE ACTIVITIES**

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

Grants and supplies				
- Uganda	122,472	7,169	129,641	127,327
- PSTC Tyanjane	-	20,123	20,123	16,675
- Children's Fund	730	6,135	6,865	869
Shipping	-	-	-	-
Travelling expenses	-	-	-	-
Fr J Merriman Fund	556	2,425	2,981	7,500
	<u>123,758</u>	<u>35,852</u>	<u>159,610</u>	<u>152,371</u>

**8. GOVERNANCE COSTS**

Accountancy	1,698	-	1,698	1,698
AGM Costs	1,641	-	1,641	200
Regulator fees	50	-	50	50.00
	<u>3,389</u>	<u>-</u>	<u>3,389</u>	<u>1,948</u>

**HOSPICE AFRICA LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>9. DEBTORS</b>		
Gift Aid Debtor	-	-
	<u>-</u>	<u>-</u>
<b>10. CASH AT BANK:</b>		
Current Account	39,874	19,947
Deposit Account	252,628	100,990
Fixed Term Deposit Account 2	-	59,165
Cash in Hand	-	-
	<u>292,502</u>	<u>180,102</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Sundry creditors and accruals: Accountancy	1,650	1,650
Sundry creditors and accruals: Shop expenses	-	-
	<u>1,650</u>	<u>1,650</u>
<b>12. UNRESTRICTED INCOME FUNDS</b>		
Balance at 1 April	153,947	133,812
Net (Outgoing)/incoming resources	<u>32,149</u>	<u>20,135</u>
	<u>186,096</u>	<u>153,947</u>
Allocated as follows:		
Designated funds		
General Fund	186,096	174,082
	<u>186,096</u>	<u>174,082</u>
<b>Total unrestricted income funds</b>	<u>186,096</u>	<u>174,082</u>

**13. CHARITABLE COMMITMENTS**

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

**HOSPICE AFRICA LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	01-Apr 2022 £	Incoming Resources £	Outgoing Resources £	31-Mar 2023 £
<b>14. RESTRICTED INCOME FUNDS</b>				
Fr J Meriman Memorial Scholarship	2,425		2,425	-
Uganda	-			-
Comfort Fund	-			-
Children's Fund	14,078	9,755	6,135	17,698
Hoima Fund	-			-
Mbarara Fund	1,140	56,803	1,840	56,103
Salaries and other restricted	6,376	2,760	5,329	3,807
Tiyanjane Fund	486	46,785	20,123	27,148
<b>Total restricted income funds</b>	<u>24,505</u>	<u>116,103</u>	<u>35,852</u>	<u>104,756</u>

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 2023 £
Debtors	-	-	-
Cash at Bank	187,746	104,756	292,502
Creditors	<u>( 1,650)</u>		<u>( 1,650)</u>
	<u>186,096</u>	<u>104,756</u>	<u>290,852</u>

**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 2023.

**17. INFORMATION REGARDING TRUSTEES**

The trustees received no emoluments in the year (2022 - £nil).

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

Travelling expenses - £nil ( 2022 - nil)