

**HOSPICE AFRICA LIMITED**  
**Report of the Directors & Trustees**  
**for the year ended 31<sup>st</sup> March 2025**



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**Legal and administrative information**

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

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

<b>Directors and Trustees at 31<sup>st</sup> March 2025</b>	
Mr Chris Merriman (Hon. Chair)	Ms Hannah Merriman
Ms Pat Linnell (Hon. Treasurer)	Dr Philippa Guppy
Dr Mary Bunn (Hon. Secretary)	Mr Will Peachey
Prof Anne Merriman (Founder) MBE	Mrs Emma Matthews (appointed 10/02/25)
Mr Doug Haynes	Dr Kate Eldred (appointed 10/02/25)
	Dr Catherine Merriman (resigned 20/07/24)

**Hon. Company Secretary:** Dr. Mary Bunn    **Independent Examiner:**

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

Butterworth Barlow Accountants  
Prescot  
Merseyside L34 3LG

**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 2025. 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) 2025 is scheduled to be *on-line* on Sunday 26<sup>th</sup> October 2025 at 2.30pm.

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

## Nomenclature:

- **Hospice Africa Ltd** is a Limited Co. and Charity located in the UK. (HAUK)
- **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.

## 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. During the 2024-25 year, the platform used has transferred from zoom to Google Meet. It has continued to be an efficient communication platform enabling Trustees Dr. Anne Merriman and Dr. Mary Bunn to attend Trustees meetings from their African bases!

We are grateful to Frank Cottrell-Boyce who has kindly continued to act as a Patron for 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. There are no employees within the charity.

The work is carried out in close partnership with the Founder, Professor Dr. Anne Merriman, and there is regular contact with Hospice Africa Uganda Management Team (HAU), which is a *non-governmental organization* and a *limited company* in Uganda. An umbrella network 'The Hospice Africa Foundation', including the Founder, provides experienced governance, perspective, and protection of the HA Ethos.

There is an AGM at the end of October when Trustees, donors, supporters and charity shop staff can meet on-line. The link is available from anywhere globally, but particularly provides links for Trustees and supporters who are located in Africa.

## Hospice Africa Origins

Hospice Africa 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 with holistic care and symptom relief, and supporting patients to have a comfortable and dignified death.' Hospice Africa UK raises and manages funds in the UK to send to our partners in Africa, and particularly focused towards Hospice Africa Uganda (HAU). With our African partners, we have helped to introduce palliative care to 35 African countries. In 20 of these 35 countries, affordable oral morphine, the backbone of all palliative care, is now available for pain relief.

## Dr. Anne Merriman – 90<sup>th</sup> Birthday

Dr. Anne reports, as she approaches her 90<sup>th</sup> birthday, that although she has been seriously unwell for several phases in the last year, she has 'bounced back' and tried to remain active. She has been very appreciative of various volunteers from the UK giving practical and moral support on their extended visits, particularly Drs Kate and Ollie, and Dr. Helena.

Anne has reminded us that ***hospitum*** means *hospitality* or a *place of rest* and protection for the ill and weary. Hospice Africa are forever grateful for the collaborative care that partners offer to our patients and the people of Uganda. As ever, Dr. Anne would like to thank all supporters for their love, support and prayers over the last year. "We are so grateful to be able to continue the work we do at hospice, but sometimes it seems that the need is endless!"



## Fundraising

Over 50% of the charity's income is provided by individual (gift-aided) donations, and we are extremely grateful to a large number of dedicated supporters.

The two charity shops in Liverpool and Ainsdale continue to provide vital funds for the palliative care work in Africa. The Ainsdale shop, where there has been a revamp and upgrade, has been through a phase of evaluating opening times and shop management. We continue to be grateful to our volunteer shop managers (Ann and Liz at Old Swan, and Shelley and Jane at Ainsdale) who carry a busy workload to keep the shops running effectively, and also to the dedication of all the shop volunteers. We again give our thanks to Maria Merriman who has continued to work with the volunteer managers and staff at the Ainsdale Shop over the last year.



Liverpool Old Swan Shop



Ainsdale Shop

**The Big Give Campaign:** Trustee, Dr. Philippa Guppy, has again been enthusiastic in pursuing the opportunity to match-fund a large proportion of the donations within a 'Big Give' week last Autumn. We have again set our hopes high, and it has paid off. The total raised kept finally reaching **£25,695**. Thank you all so much.

## Hospice Africa Uganda (HAU)

The team in Kampala, who regard themselves as a Hospice Africa Family, continue to ensure the provision of specialist palliative care services under the leadership of their Chief Executive, Prossy Nakyanja, and their Uganda Board. They are grateful to their partners and donors for the unwavering support. During the last year, they have continued to operate within strict budget limitations being enforced, so it continues to be an ongoing struggle to ensure the delivery of sustainable palliative care services.

### Mbarara – Completion of MHM Building Renovation Project nearing completion

The renovation of the Mbarara site, initiated by a generous legacy donation, has been an ongoing marathon. Project managed by Antonia Kamate, with the structural works completed, there remained a need to build up operational stocks including a medical tent, two patient beds, four desktop computers, and various items of medical equipment.



### Volunteers Travelling to Uganda

Dr Helena Spriggs, a palliative medicine registrar, based in the NE of England, has been volunteering with Hospice Africa in Uganda for the early part of 2025. Her review, before returning to the UK, has been very incisive. Her first recommendation was to clarify the definition of *palliative care* concerning the practices of HAU. “If we had clearer criteria, it would free-up to see more patients with palliative care needs.”



### Brief Financial Review

The Hospice Africa Limited Annual Accounts 2024-25 are being presented as a separate document and file. This section relates to the Annual Accounts.

	23-24	24-25	
Income	£210,803	£199,460	decrease
Expenditure	£277,503	£213,444	decrease

Last year, the expenditure exceeded income by £14,000 resulting in our reserves reducing from £224,152 to £210,168.

Charitable activities amounted to £189,196 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) and the International Programmes Team.

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 2025-26 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.

## **Independent Examiner**

Butterworth Barlow Accountants (Prescot) are acting as our Independent Examiners.

This report was approved by the Board of Directors and Trustees on August 4th **2025** and signed by the Hon. Chair, Chris Merriman



## **Addendum: Dr. Anne's Passing** *(from an Obituary in the Irish Times)*

Dr. Anne Merriman born 13<sup>th</sup> May 1935  
died 18<sup>th</sup> May 2025

Dr. Anne Merriman, a visionary humanitarian who introduced palliative care to Uganda and much of Africa, has died at the age of 90. Widely regarded as “the mother of palliative care in Africa”, she founded Hospice Africa Uganda (HAU) in 1993 to bring affordable, holistic, compassionate care to people suffering from critical and life-limiting illnesses.





**REGISTERED COMPANY NUMBER: 02835469 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1024903**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2025**  
**for**  
**HOSPICE AFRICA LIMITED**

Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

**HOSPICE AFRICA LIMITED**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

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## **HOSPICE AFRICA LIMITED**

### **Report of the Trustees for the Year Ended 31 March 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

02835469 (England and Wales)

##### **Registered Charity number**

1024903

##### **Registered office**

Holly Bank  
34 Altys Lane  
Ormskirk  
L39 4RQ

##### **Trustees**

Dr. M R Bunn  
Dr P Guppy  
Mr D L Haynes  
Ms P C Linnell  
Ms H M Merriman  
Mr C D Merriman  
Dr. C E Merriman (resigned 1.7.24)  
Dr A Merriman (deceased 18.5.25)  
Mr. W J Peachey  
Ms E Matthews (appointed 10.2.25)  
Dr K Eldred (appointed 10.2.25)

##### **Company Secretary**

Dr. M R Bunn



**HOSPICE AFRICA LIMITED**

**Report of the Trustees  
for the Year Ended 31 March 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Natalie Todd, F.C.C.A.  
Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

Approved by order of the board of trustees on 27 August 2025 and signed on its behalf by:



Mr C D Merriman - Trustee

**Independent Examiner's Report to the Trustees of  
Hospice Africa Limited**

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**Independent examiner's report to the trustees of Hospice Africa Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Butterworth Barlow*

Natalie Todd, F.C.C.A.

Butterworth Barlow  
Butterworth Barlow House  
Prescot  
L34 3LG

27 August 2025

# HOSPICE AFRICA LIMITED

## Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		75,064	28,566	103,630	118,967
Other trading activities	2	92,965	-	92,965	89,220
Investment income	3	2,865	-	2,865	2,616
<b>Total</b>		<u>170,894</u>	<u>28,566</u>	<u>199,460</u>	<u>210,803</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	24,248	-	24,248	29,665
<b>Charitable activities</b>	5				
Grants and supplies		132,515	56,681	189,196	246,663
Governance costs		-	-	-	1,175
<b>Total</b>		<u>156,763</u>	<u>56,681</u>	<u>213,444</u>	<u>277,503</u>
<b>NET INCOME/(EXPENDITURE)</b>		14,131	(28,115)	(13,984)	(66,700)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		155,629	68,523	224,152	290,852
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>169,760</u></u>	<u><u>40,408</u></u>	<u><u>210,168</u></u>	<u><u>224,152</u></u>

The notes form part of these financial statements

# HOSPICE AFRICA LIMITED

## Balance Sheet 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		172,260	40,408	212,668	226,552
<b>CREDITORS</b>					
Amounts falling due within one year	8	(2,500)	-	(2,500)	(2,400)
<b>NET CURRENT ASSETS</b>		<u>169,760</u>	<u>40,408</u>	<u>210,168</u>	<u>224,152</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		169,760	40,408	210,168	224,152
<b>NET ASSETS</b>		<u>169,760</u>	<u>40,408</u>	<u>210,168</u>	<u>224,152</u>
<b>FUNDS</b>	9				
Unrestricted funds				169,760	155,629
Restricted funds				40,408	68,523
<b>TOTAL FUNDS</b>				<u>210,168</u>	<u>224,152</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**HOSPICE AFRICA LIMITED**

**Balance Sheet - continued**  
**31 March 2025**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 August 2025 and were signed on its behalf by:



Mr C D Merriman - Trustee

The notes form part of these financial statements

## HOSPICE AFRICA LIMITED

### Notes to the Financial Statements for the Year Ended 31 March 2025

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Voluntary income**

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.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# HOSPICE AFRICA LIMITED

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Charity shop income - Ainsdale	43,323	39,216
Charity shop income - Liverpool I	49,642	50,004
	<u>92,965</u>	<u>89,220</u>

### 3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>2,865</u>	<u>2,616</u>

### 4. RAISING FUNDS

#### Raising donations and legacies

	31.3.25	31.3.24
	£	£
Bank fees	1,221	1,615
Publicity	946	983
Fundraising events	567	4,589
Just Giving fees	562	562
	<u>3,296</u>	<u>7,749</u>

#### Other trading activities

	31.3.25	31.3.24
	£	£
Running costs - Liverpool	16,504	15,694
Running costs - Ainsdale	4,448	6,222
	<u>20,952</u>	<u>21,916</u>
Aggregate amounts	<u>24,248</u>	<u>29,665</u>



# HOSPICE AFRICA LIMITED

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities £	Support costs £	Totals £
Grants and supplies	186,696	2,500	189,196

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	76,475	42,492	118,967
Other trading activities	89,220	-	89,220
Investment income	2,616	-	2,616
<b>Total</b>	168,311	42,492	210,803
<b>EXPENDITURE ON</b>			
Raising funds	29,665	-	29,665
<b>Charitable activities</b>			
Grants and supplies	167,937	78,726	246,663
Governance costs	1,175	-	1,175
<b>Total</b>	198,777	78,726	277,503
<b>NET INCOME/(EXPENDITURE)</b>	(30,466)	(36,234)	(66,700)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	186,095	104,757	290,852
<b>TOTAL FUNDS CARRIED FORWARD</b>	155,629	68,523	224,152

**HOSPICE AFRICA LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Accrued expenses	2,500	2,400
	<u>2,500</u>	<u>2,400</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	155,629	14,131	169,760
<b>Restricted funds</b>			
Children's fund	16,310	(1,757)	14,553
Mbarara fund	33,953	(24,290)	9,663
Salaries and other restricted	17,563	(2,571)	14,992
Tiyanjane fund	697	503	1,200
	<u>68,523</u>	<u>(28,115)</u>	<u>40,408</u>
<b>TOTAL FUNDS</b>	<u>224,152</u>	<u>(13,984)</u>	<u>210,168</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	170,894	(156,763)	14,131
<b>Restricted funds</b>			
Children's fund	5,773	(7,530)	(1,757)
Mbarara fund	6,150	(30,440)	(24,290)
Salaries and other restricted	7,901	(10,472)	(2,571)
Tiyanjane fund	8,742	(8,239)	503
	<u>28,566</u>	<u>(56,681)</u>	<u>(28,115)</u>
<b>TOTAL FUNDS</b>	<u>199,460</u>	<u>(213,444)</u>	<u>(13,984)</u>

**HOSPICE AFRICA LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	186,095	(30,466)	155,629
<b>Restricted funds</b>			
Children's fund	17,698	(1,388)	16,310
Mbarara fund	56,103	(22,150)	33,953
Salaries and other restricted	3,807	13,756	17,563
Tiyanjane fund	27,149	(26,452)	697
	<u>104,757</u>	<u>(36,234)</u>	<u>68,523</u>
<b>TOTAL FUNDS</b>	<u>290,852</u>	<u>(66,700)</u>	<u>224,152</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	168,311	(198,777)	(30,466)
<b>Restricted funds</b>			
Children's fund	5,848	(7,236)	(1,388)
Mbarara fund	1,113	(23,263)	(22,150)
Salaries and other restricted	23,196	(9,440)	13,756
Tiyanjane fund	12,335	(38,787)	(26,452)
	<u>42,492</u>	<u>(78,726)</u>	<u>(36,234)</u>
<b>TOTAL FUNDS</b>	<u>210,803</u>	<u>(277,503)</u>	<u>(66,700)</u>

**HOSPICE AFRICA LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	186,095	(16,335)	169,760
<b>Restricted funds</b>			
Children's fund	17,698	(3,145)	14,553
Mbarara fund	56,103	(46,440)	9,663
Salaries and other restricted	3,807	11,185	14,992
Tiyanjane fund	27,149	(25,949)	1,200
	<u>104,757</u>	<u>(64,349)</u>	<u>40,408</u>
<b>TOTAL FUNDS</b>	<u>290,852</u>	<u>(80,684)</u>	<u>210,168</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	339,205	(355,540)	(16,335)
<b>Restricted funds</b>			
Children's fund	11,621	(14,766)	(3,145)
Mbarara fund	7,263	(53,703)	(46,440)
Salaries and other restricted	31,097	(19,912)	11,185
Tiyanjane fund	21,077	(47,026)	(25,949)
	<u>71,058</u>	<u>(135,407)</u>	<u>(64,349)</u>
<b>TOTAL FUNDS</b>	<u>410,263</u>	<u>(490,947)</u>	<u>(80,684)</u>

**HOSPICE AFRICA LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

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**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**HOSPICE AFRICA LIMITED**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts and donations	103,630	118,967
<b>Other trading activities</b>		
Charity shop income - Ainsdale	43,323	39,216
Charity shop income - Liverpool I	49,642	50,004
	<u>92,965</u>	<u>89,220</u>
<b>Investment income</b>		
Deposit account interest	2,865	2,616
	<u>199,460</u>	<u>210,803</u>
<b>Total incoming resources</b>		
	199,460	210,803
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Bank fees	1,221	1,615
Publicity	946	983
Fundraising events	567	4,589
Just Giving fees	562	562
	<u>3,296</u>	<u>7,749</u>
<b>Other trading activities</b>		
Running costs - Liverpool	16,504	15,694
Running costs - Ainsdale	4,448	6,222
	<u>20,952</u>	<u>21,916</u>
<b>Charitable activities</b>		
Grants to individuals	186,696	245,013
<b>Support costs</b>		
<b>Governance costs</b>		
AGM costs	-	425
Accountancy and legal fees	2,500	2,400
	<u>2,500</u>	<u>2,825</u>

This page does not form part of the statutory financial statements

**HOSPICE AFRICA LIMITED**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
Total resources expended	213,444	277,503
<b>Net expenditure</b>	<b>(13,984)</b>	<b>(66,700)</b>

This page does not form part of the statutory financial statements



**REGISTERED COMPANY NUMBER: 02835469 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1024903**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2025**  
**for**  
**HOSPICE AFRICA LIMITED**

Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

**HOSPICE AFRICA LIMITED**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

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<b>Statement of Financial Activities</b>	4
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## **HOSPICE AFRICA LIMITED**

### **Report of the Trustees for the Year Ended 31 March 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

02835469 (England and Wales)

##### **Registered Charity number**

1024903

##### **Registered office**

Holly Bank  
34 Altys Lane  
Ormskirk  
L39 4RQ

##### **Trustees**

Dr. M R Bunn  
Dr P Guppy  
Mr D L Haynes  
Ms P C Linnell  
Ms H M Merriman  
Mr C D Merriman  
Dr. C E Merriman (resigned 1.7.24)  
Dr A Merriman (deceased 18.5.25)  
Mr. W J Peachey  
Ms E Matthews (appointed 10.2.25)  
Dr K Eldred (appointed 10.2.25)

##### **Company Secretary**

Dr. M R Bunn

**HOSPICE AFRICA LIMITED**

**Report of the Trustees  
for the Year Ended 31 March 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Natalie Todd, F.C.C.A.  
Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

Approved by order of the board of trustees on 27 August 2025 and signed on its behalf by:



Mr C D Merriman - Trustee

**Independent Examiner's Report to the Trustees of  
Hospice Africa Limited**

---

**Independent examiner's report to the trustees of Hospice Africa Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Butterworth Barlow*

Natalie Todd, F.C.C.A.

Butterworth Barlow  
Butterworth Barlow House  
Prescot  
L34 3LG

27 August 2025

# HOSPICE AFRICA LIMITED

## Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		75,064	28,566	103,630	118,967
Other trading activities	2	92,965	-	92,965	89,220
Investment income	3	2,865	-	2,865	2,616
<b>Total</b>		<u>170,894</u>	<u>28,566</u>	<u>199,460</u>	<u>210,803</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	24,248	-	24,248	29,665
<b>Charitable activities</b>	5				
Grants and supplies		132,515	56,681	189,196	246,663
Governance costs		-	-	-	1,175
<b>Total</b>		<u>156,763</u>	<u>56,681</u>	<u>213,444</u>	<u>277,503</u>
<b>NET INCOME/(EXPENDITURE)</b>		14,131	(28,115)	(13,984)	(66,700)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		155,629	68,523	224,152	290,852
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>169,760</u></u>	<u><u>40,408</u></u>	<u><u>210,168</u></u>	<u><u>224,152</u></u>

The notes form part of these financial statements

# HOSPICE AFRICA LIMITED

## Balance Sheet 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		172,260	40,408	212,668	226,552
<b>CREDITORS</b>					
Amounts falling due within one year	8	(2,500)	-	(2,500)	(2,400)
<b>NET CURRENT ASSETS</b>		<u>169,760</u>	<u>40,408</u>	<u>210,168</u>	<u>224,152</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		169,760	40,408	210,168	224,152
<b>NET ASSETS</b>		<u>169,760</u>	<u>40,408</u>	<u>210,168</u>	<u>224,152</u>
<b>FUNDS</b>	9				
Unrestricted funds				169,760	155,629
Restricted funds				40,408	68,523
<b>TOTAL FUNDS</b>				<u>210,168</u>	<u>224,152</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



**HOSPICE AFRICA LIMITED**

**Balance Sheet - continued**  
**31 March 2025**

---

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 August 2025 and were signed on its behalf by:



Mr C D Merriman - Trustee

The notes form part of these financial statements

## HOSPICE AFRICA LIMITED

### Notes to the Financial Statements for the Year Ended 31 March 2025

---

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Voluntary income**

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.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# HOSPICE AFRICA LIMITED

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Charity shop income - Ainsdale	43,323	39,216
Charity shop income - Liverpool I	49,642	50,004
	<u>92,965</u>	<u>89,220</u>

### 3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>2,865</u>	<u>2,616</u>

### 4. RAISING FUNDS

#### Raising donations and legacies

	31.3.25	31.3.24
	£	£
Bank fees	1,221	1,615
Publicity	946	983
Fundraising events	567	4,589
Just Giving fees	562	562
	<u>3,296</u>	<u>7,749</u>

#### Other trading activities

	31.3.25	31.3.24
	£	£
Running costs - Liverpool	16,504	15,694
Running costs - Ainsdale	4,448	6,222
	<u>20,952</u>	<u>21,916</u>
Aggregate amounts	<u>24,248</u>	<u>29,665</u>

# HOSPICE AFRICA LIMITED

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities £	Support costs £	Totals £
Grants and supplies	186,696	2,500	189,196

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	76,475	42,492	118,967
Other trading activities	89,220	-	89,220
Investment income	2,616	-	2,616
<b>Total</b>	168,311	42,492	210,803
<b>EXPENDITURE ON</b>			
Raising funds	29,665	-	29,665
<b>Charitable activities</b>			
Grants and supplies	167,937	78,726	246,663
Governance costs	1,175	-	1,175
<b>Total</b>	198,777	78,726	277,503
<b>NET INCOME/(EXPENDITURE)</b>	(30,466)	(36,234)	(66,700)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	186,095	104,757	290,852
<b>TOTAL FUNDS CARRIED FORWARD</b>	155,629	68,523	224,152

**HOSPICE AFRICA LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Accrued expenses	2,500	2,400
	<u>2,500</u>	<u>2,400</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	155,629	14,131	169,760
<b>Restricted funds</b>			
Children's fund	16,310	(1,757)	14,553
Mbarara fund	33,953	(24,290)	9,663
Salaries and other restricted	17,563	(2,571)	14,992
Tiyanjane fund	697	503	1,200
	<u>68,523</u>	<u>(28,115)</u>	<u>40,408</u>
<b>TOTAL FUNDS</b>	<u>224,152</u>	<u>(13,984)</u>	<u>210,168</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	170,894	(156,763)	14,131
<b>Restricted funds</b>			
Children's fund	5,773	(7,530)	(1,757)
Mbarara fund	6,150	(30,440)	(24,290)
Salaries and other restricted	7,901	(10,472)	(2,571)
Tiyanjane fund	8,742	(8,239)	503
	<u>28,566</u>	<u>(56,681)</u>	<u>(28,115)</u>
<b>TOTAL FUNDS</b>	<u>199,460</u>	<u>(213,444)</u>	<u>(13,984)</u>

**HOSPICE AFRICA LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	186,095	(30,466)	155,629
<b>Restricted funds</b>			
Children's fund	17,698	(1,388)	16,310
Mbarara fund	56,103	(22,150)	33,953
Salaries and other restricted	3,807	13,756	17,563
Tiyanjane fund	27,149	(26,452)	697
	<u>104,757</u>	<u>(36,234)</u>	<u>68,523</u>
<b>TOTAL FUNDS</b>	<u>290,852</u>	<u>(66,700)</u>	<u>224,152</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	168,311	(198,777)	(30,466)
<b>Restricted funds</b>			
Children's fund	5,848	(7,236)	(1,388)
Mbarara fund	1,113	(23,263)	(22,150)
Salaries and other restricted	23,196	(9,440)	13,756
Tiyanjane fund	12,335	(38,787)	(26,452)
	<u>42,492</u>	<u>(78,726)</u>	<u>(36,234)</u>
<b>TOTAL FUNDS</b>	<u>210,803</u>	<u>(277,503)</u>	<u>(66,700)</u>

**HOSPICE AFRICA LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	186,095	(16,335)	169,760
<b>Restricted funds</b>			
Children's fund	17,698	(3,145)	14,553
Mbarara fund	56,103	(46,440)	9,663
Salaries and other restricted	3,807	11,185	14,992
Tiyanjane fund	27,149	(25,949)	1,200
	<u>104,757</u>	<u>(64,349)</u>	<u>40,408</u>
<b>TOTAL FUNDS</b>	<u>290,852</u>	<u>(80,684)</u>	<u>210,168</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	339,205	(355,540)	(16,335)
<b>Restricted funds</b>			
Children's fund	11,621	(14,766)	(3,145)
Mbarara fund	7,263	(53,703)	(46,440)
Salaries and other restricted	31,097	(19,912)	11,185
Tiyanjane fund	21,077	(47,026)	(25,949)
	<u>71,058</u>	<u>(135,407)</u>	<u>(64,349)</u>
<b>TOTAL FUNDS</b>	<u>410,263</u>	<u>(490,947)</u>	<u>(80,684)</u>



**HOSPICE AFRICA LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

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**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**HOSPICE AFRICA LIMITED**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts and donations	103,630	118,967
<b>Other trading activities</b>		
Charity shop income - Ainsdale	43,323	39,216
Charity shop income - Liverpool I	49,642	50,004
	<u>92,965</u>	<u>89,220</u>
<b>Investment income</b>		
Deposit account interest	2,865	2,616
	<u>199,460</u>	<u>210,803</u>
<b>Total incoming resources</b>		
	199,460	210,803
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Bank fees	1,221	1,615
Publicity	946	983
Fundraising events	567	4,589
Just Giving fees	562	562
	<u>3,296</u>	<u>7,749</u>
<b>Other trading activities</b>		
Running costs - Liverpool	16,504	15,694
Running costs - Ainsdale	4,448	6,222
	<u>20,952</u>	<u>21,916</u>
<b>Charitable activities</b>		
Grants to individuals	186,696	245,013
<b>Support costs</b>		
<b>Governance costs</b>		
AGM costs	-	425
Accountancy and legal fees	2,500	2,400
	<u>2,500</u>	<u>2,825</u>

This page does not form part of the statutory financial statements

**HOSPICE AFRICA LIMITED**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
Total resources expended	213,444	277,503
<b>Net expenditure</b>	<b>(13,984)</b>	<b>(66,700)</b>

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