

Kisiizi Partners

England & Wales · Charity number 1079118

Details

Other names	SPONSOR A NURSE, KISIIZI ORPHANS, KISIIZI PARTNERS, SPONSOR AN ORPHAN, Sponsor a Nurse, WORTH AFRICA
Status	Registered
Legal form	Other
Registered	2000-01-26
Register	View on the Charity Commission register

Contact

Address	3 The Holt Purley On Thames Reading RG8 8HZ
Phone	0118 9429354
Email	info@kisiizipartners.org.uk
Website	www.kisiizipartners.org.uk

Activities

Objects: THE RELIEF OF SICKNESS AND THE PRESERVATION AND PROTECTION OF GOOD HEALTH OF THE INHABITANTS OF DEVELOPING COUNTRIES, PARTICULARLY BUT NOT EXCLUSIVELY, BY ASSISTING IN MEETING THE COST OF SALARIES IN NON-GOVERNMENTAL CHRISTIAN HOSPITALS

Activities: The relief of sickness and the preservation and protection of good health of the inhabitants of low and middle income countries, particularly, but not exclusively, by assisting in meeting the salaries and cost of training of medical and other staff in private not for profit Christian hospitals. The objects of the charity include supporting orphans and other disadvantaged children and young adults.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** THE INHABITANTS OF DEVELOPING COUNTRIES
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£210,093	£219,666	-	-
2023-10-31	£257,845	£333,091	-	-
2022-10-31	£190,253	£171,181	-	-
2021-10-31	£270,062	£259,030	-	-
2020-10-31	£267,552	£275,186	-	-

Trustees

Name	Role	Appointed
HELEN ANNE SMITH FRCOG	Chair	2000-01-01
Alan Robert Wadsworth SMITH MBE		2022-05-22
Dr Katherine Jane MAYERS		2018-03-03
Dr PHILIP DAVID HAYNES		2000-01-01
Dr Richard David Mayers		2018-03-03
Elliot Peter Buckingham SMITH		2020-11-07

Accounts



Kisiizi Partners

working together for health in Africa

Registered Charity Number: 1079118

Annual Report and Financial Statements

Year Ended 31 October 2024

KISIIZI PARTNERS

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KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2024

1. Establishment and Purpose

A Trust Deed dated 17th January 2000 established Sponsor a Nurse. The charity's main purpose is the relief of sickness and the preservation and protection of good health of the inhabitants of developing countries, particularly, but not exclusively, by assisting in meeting the cost of salaries of nurses in non-governmental Christian hospitals. The charity expanded its support of Kisiizi Hospital's community projects in 2002 by including the support of Aids orphans through the title of Sponsor an Orphan, now renamed Kisiizi Orphans.

The working name Kisiizi Partners was adopted in 2009 because it came to the trustees' attention that potential donors were being lost because of misunderstandings arising from the name "Sponsor a Nurse" leading to misconceptions about the scope of the charity's activities. In 2021 the working name, Kisiizi Partners, was registered as the Charity's official name.

2. Trustees and Officers

During the year the following served as trustees:-

Dr Helen Smith	Chair
Mr Alan Smith	Secretary
Dr Philip Haynes	
Dr Katie Mayers	
Dr Richard Mayers	
Mr Elliot Smith	

The trustees communicated regularly via the internet throughout the year, holding virtual meetings supplemented by e mail communications.

The number of trustees may not be fewer than three. The appointment and removal of trustees is in the power of the trustees.

3. Address

The principal address of the charity is

3, The Holt
Purley on Thames
Reading
RG8 8HZ

4. Object and Main Activity

Under its governing document, the objects of the Trust are to relieve sickness and promote good health in developing countries. This has largely been in Kisiizi Hospital in south west Uganda. The charity also supports a child sponsorship scheme helping to meet needs for education, nutrition, health and social care of poor and vulnerable children and young adults in this area.

To achieve this object, the main activity is to raise funds to support recruitment and retention of indigenous health care professionals and to encourage good medical practice.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2024

5. Kisiizi Partners

The Trust aims to prevent the loss of trained nurses and other skilled health care professionals from Kisiizi to hospitals in the towns where salaries and living conditions are better. Initially this was done by providing a monthly food supplement to their wages and contributing towards the cost of salaries. In addition to this the charity now also funds some of the medical staff training costs and improvements in the fabric of the hospital, in particular to staff accommodation.

Throughout the financial year the value of Sterling fluctuated, albeit at a slightly improved level from the preceding year, and overall rose slightly against the Ugandan Shilling from a starting point of 4603 shillings per pound on 1st November 2023 (source www.xe.com), and ending at 4743 on 31st October 2024. Currency fluctuations are a persistent risk when transferring funds from one currency to another, potentially affected by many issues beyond our control, including global conflicts and political uncertainties.

In November 2023, two trustees (Helen and Alan Smith) were again able to visit the hospital. During that visit they took part in the official opening of the new surgical ward that had already been put into use. It became apparent during the trustees' visit in 2022 that the surgical ward, housed in a building dating back to before the establishment of the hospital in 1958, had developed serious structural problems such that it had become a source of potential danger to staff and patients alike and a rebuild was required. The cost was estimated at £50,000. Trustees agreed to fund this rebuild in a phased manner with proof of spending being supplied by Kisiizi Hospital management at every stage. The final amount sent in support of the project by Kisiizi Partners was £50,477.

Following on from the fraud perpetrated in 2021, the protracted legal case against the alleged perpetrator remains ongoing. In addition, Kisiizi management has an on-going civil litigation case in the Ugandan courts against a bank for alleged negligence. Legal processes take a long time but we await the outcomes with much interest. Trustees are satisfied that appropriate financial protective measures remain in place and are being overseen by the medical superintendent, Dr Henry Lukabwe.

We have continued to support the hospital with a monthly donation of £10,000 towards staff salaries.

In October 2024 Alan and Helen Smith returned to Kisiizi and after discussions with hospital management agreed to commence fund-raising towards the cost of a new ambulance for Kisiizi.

Kisiizi Partners has continued to support Kisiizi Hospital as it implements its Safeguarding policy. Trustees have continued to support Kisiizi Hospital and schools attended by Orphans enrolled in the orphan project in the development and implementation of their own policies. (See separate Safeguarding report appended.)

Data protection and privacy policies developed and approved by trustees for Kisiizi Partners in line with regulations have been adhered to throughout the year.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2024

6. Kisiizi Orphans

In 2023-2024 the charity supported a total of 229 children in school (primary or secondary education) or in vocational training, at university, nurse training or other higher education. Cumulatively since 2001 we have assisted about 725 children.

The charity continues to provide support for school trips, additional school materials, mosquito nets, shoes and socks, bedding and suitcases for individuals as required. The administrative and pastoral support of the children is organised through Hope Ministries, part of Kisiizi Hospital.

7. Other donations

Kisiizi Partners has continued to contribute towards a training fund in support of hospital staff undertaking higher training to meet the needs of the hospital.

Kisiizi Partners has continued to accept donations towards the Empower project based at Kisiizi Hospital which manufactures reusable sanitary protection and teaches girls and women how to make their own reusable materials. This project has been very welcomed by all involved.

A further project has supported the provision of chickens to families of needy patients to help in the battle against malnutrition, a particular problem in the area.

Kisiizi Partners have been pleased to learn of a new Palliative Care project that has been set up by the hospital and we aim to support this project in the next financial year.

8. Reserves

The Trustees regard some of the Restricted and Legacy Funds as long-term reserves, to be retained to provide an income until such time as they are required.

The Trustees do not seek to maintain a general reserve beyond the needs of providing a reasonable level of working capital, and if any significant accumulation of such funds were to occur, giving to hospitals would be increased accordingly.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2024

10. Safeguarding Report

Alan Smith was assisted as safeguarding officer by Katie Mayers, another Kisiizi Partners' Trustee.

Kisiizi Partners' Safeguarding Officer visits Kisiizi once a year (this year two visits fell within the 12 months covered in this report – the first in November 2023 and the second in October 2024). On these visits he talks to the safeguarding team at the hospital and the safeguarding leads in the schools attended by the children and young people who are supported by Kisiizi Partners. He holds training sessions and provides guidance for any issues that they might bring up.

During his October 2024 visit he was shown the new Safeguarding reporting tool that the hospital has developed. This tool appears to work well both as a record of safeguarding incidents and as a log of the subsequent actions taken by the hospital, the police and community leaders to decrease the likelihood of similar incidents recurring.

There were no safeguarding incidents within the charity this year. However, there were a number of safeguarding incidents reported within the operations of our beneficiary during the year, mostly relating to incidents that occurred in the community that resulted in the victims being brought to the hospital for treatment. Kisiizi Partners' Safeguarding Officer is satisfied with the way that Kisiizi Hospital's internal procedures were applied in these cases.

Safeguarding at Kisiizi is not only about physical and mental abuse but it is also about ensuring that, in the case of sponsored children, individuals' medical and nutritional needs are met. The Safeguarding Officer is satisfied that these needs are being monitored and, where necessary, met with appropriate support by the Child Sponsorship Team in Kisiizi.

10. Risk Assessment

The Trust exists to make grants to hospitals which Kisiizi Partners wishes to support financially. The major source of income to the Trust is gifts and charitable grants. The Trustees consider that the greatest risk to the Trust's ability to continue its activities is that giving to the Trust could diminish. Were income to decrease substantially, the Trust would have to reduce the level and/or scope of its grants. However, this risk is mitigated at the present time by the availability of reserves created by legacies.

Separate reserves are put aside for the Orphan project; should funds entirely cease we could fund the project for a further year while alternative arrangements were sought.

Further risks relate to exchange rate movements between sterling and the Ugandan shilling and the erosion of spending power in Uganda due to a high inflation rate.

The trustees consider that existing internal control procedures provide reasonable assurance regarding the risk of losses arising from dishonest activities or negligence on the part of officers or trustees.

**Report of the Trustees
for the Year Ended 31 October 2024**

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standard have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the trustees on 11 August 2025 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'H. Smith', written in a cursive style.

Helen Smith (Chair of Trustees)

Independent Examiner's Report to the Trustees of KISIIZI PARTNERS

I report to the trustees on my examination of the financial statements of Kisiizi Partners ('the charity') for the year ended 31 October 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (accounts and Reports) Regulations 2008 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.

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.



Simon Porter FCA
Suite F, 1 Prospect Street
Caversham
Reading
RG4 7EZ

11 August 2025

KISIIZI PARTNERS

Statement of Financial Activities for the Year Ended 31 October 2024

		2024			2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	4	143,232	62,867	206,099	255,250
Investments		3,661	333	3,994	2,595
Total		146,893	63,200	210,093	257,845
Expenditure on					
Charitable activities		153,822	65,354	219,176	332,595
Other	5	490	-	490	496
Total Resources Expended		154,312	65,354	219,666	333,091
Net Income		(7,419)	(2,154)	(9,573)	(75,246)
TOTAL FUNDS BROUGHT FORWARD		154,121	63,759	217,880	293,126
TOTAL FUNDS CARRIED FORWARD		146,702	61,605	208,307	217,880

The notes form part of these financial statements

Balance Sheet
At 31 October 2024

	Note	2024 funds £	2023 funds £
Current Assets			
Debtor - HM Revenue & Customs		29,581	2,239
Cash at bank and in hand		<u>179,156</u>	<u>216,071</u>
		208,737	218,310
Current Liabilities			
Creditors: Amounts falling due within one year - Accruals		430	430
Total assets less current liabilities		<u><u>208,307</u></u>	<u><u>217,880</u></u>
The Funds of the Charity	6		
Unrestricted funds		146,702	154,121
Restricted funds		<u>61,605</u>	<u>63,759</u>
Total Charity Funds		<u><u>208,307</u></u>	<u><u>217,880</u></u>

The financial statements were approved by the Board of Trustees on 11 August 2025 and were signed on its behalf by:



Helen Smith - Trustee

Statement of Cash Flows
for the Year Ended 31 October 2024

	2024			2023
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
Cash flows from operating activities				
Net income/(expenditure) per SOFA	(7,419)	(2,154)	(9,573)	(75,246.0)
Less Investment income	(3,661)	(333)	(3,994)	(2,595.0)
Increase in debtors	(27,342)	-	(27,342)	(402.0)
Decrease in creditors	-	-	-	-
	<u>(38,422)</u>	<u>(2,487)</u>	<u>(40,909)</u>	<u>(78,243.0)</u>
Cash flows from investing activities				
Investment income	<u>3,661</u>	<u>333</u>	<u>3,994</u>	<u>2,595.0</u>
Net increase/(decrease) in cash:	(34,761)	(2,154)	(36,915)	(75,648.0)
Total cash as at 1 November 2023	152,310	63,761	216,071	291,719.0
Total cash as at 31 October 2024	<u><u>117,549</u></u>	<u><u>61,607</u></u>	<u><u>179,156</u></u>	<u><u>216,071.0</u></u>

The notes form part of these financial statements

KISIIZI PARTNERS

Notes to the Financial Statements for the Year Ended 31 October 2024

1. ACCOUNTING POLICIES

Basis of preparation

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 FRS102) and applicable UK Accounting Standards and the Charities Act.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

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

2. Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses during the year (2023 - nil).

3. Employees

There were no employees during the year.

4. Donations and legacies

	2024			2023
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
Donations and legacies	123,328	52,552	175,880	219,175
Income tax recoverable	19,904	10,315	30,219	36,075
	<u>143,232</u>	<u>62,867</u>	<u>206,099</u>	<u>255,250</u>

KISIIZI PARTNERS

Notes to the Financial Statements - continued for the Year Ended 31 October 2024

	2024			2023
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
5. Expenditure on Other				
Fee for Independent Examination	430	-	430	430
Other	60	-	60	66
	<u>490</u>	<u>-</u>	<u>490</u>	<u>496</u>

6. Movement in funds	At 1 November 2023 £	Incoming resources £	Resources expended £	At 31 October 2024 £
Restricted Funds				
Allen Fund	5,888	333	6,221	-
Kisiizi Orphans Fund	<u>57,872</u>	<u>62,867</u>	<u>59,133</u>	<u>61,606</u>
Total Restricted Funds	<u>63,760</u>	<u>63,200</u>	<u>65,354</u>	<u>61,606</u>
Unrestricted funds	154,121	146,893	154,312	146,702
TOTAL FUNDS	<u><u>217,881</u></u>	<u><u>210,093</u></u>	<u><u>219,666</u></u>	<u><u>208,308</u></u>

Allen Fund

In 2006 the Trust received a legacy representing the residue of the estate of the late Miss Kathy Allen. Her parents suggested the funds be used to facilitate the training of nurses. Kisiizi Partners uses this money to provide accommodation for tutors and other staff, to enable orphans to train as nurses, and other activities that further enhance nurse education.

Kisiizi Orphans Fund

The objects of the charity were expanded in 2002 to include the support of Aids orphans through the title of Sponsor an Orphan. It now uses the working name of Kisiizi Orphans and supports orphans, regardless of why their parents died, and other vulnerable children.

Accounts



Kisiizi Partners

working together for health in Africa

Registered Charity Number: 1079118

Annual Report and Financial Statements

Year Ended 31 October 2023

KISIIZI PARTNERS

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KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2023

1. Establishment and Purpose

A Trust Deed dated 17th January 2000 established Sponsor a Nurse. The charity's main purpose is the relief of sickness and the preservation and protection of good health of the inhabitants of developing countries, particularly, but not exclusively, by assisting in meeting the cost of salaries of nurses in non-governmental Christian hospitals. The charity expanded its support of Kisiizi Hospital's community projects in 2002 by including the support of Aids orphans through the title of Sponsor an Orphan, now renamed Kisiizi Orphans.

The working name Kisiizi Partners was adopted in 2009 because it came to the trustees' attention that potential donors were being lost because of misunderstandings arising from the name "Sponsor a Nurse" leading to misconceptions about the scope of the charity's activities. In 2021 the working name, Kisiizi Partners, was registered as the Charity's official name.

2. Trustees and Officers

During the year the following served as trustees:-

Dr Helen Smith	Chair
Mr Alan Smith	Secretary
Dr Philip Haynes	
Dr Katie Mayers	
Dr Richard Mayers	
Mr Elliot Smith	

The trustees communicated regularly via the internet throughout the year, holding virtual meetings supplemented by email communications.

The number of trustees may not be fewer than three. The appointment and removal of trustees is in the power of the trustees.

3. Address

The principal address of the charity is
3, The Holt
Purley on Thames
Reading
RG8 8HZ

4. Object and Main Activity

Under its governing document, the objects of the Trust are to relieve sickness and promote good health in developing countries. This has largely been in Kisiizi Hospital in south west Uganda. The charity also supports a child sponsorship scheme helping to meet needs for education, nutrition, health and social care of poor and vulnerable children and young adults in this area.

To achieve this object, the main activity is to raise funds to support recruitment and retention of indigenous health care professionals and to encourage good medical practice.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2023

5. Kisiizi Partners

The Trust aims to prevent the loss of trained nurses and other skilled health care professionals from Kisiizi to hospitals in the towns where salaries and living conditions are better. Initially this was done by providing a monthly food supplement to their wages and contributing towards the cost of salaries. In addition to this the charity now also funds some of the medical staff training costs and improvements in the fabric of the hospital, in particular to staff accommodation.

Throughout the financial year the value of Sterling fluctuated but overall rose slightly against the Ugandan Shilling from a starting point of 4358 shillings per pound on 1st November 2022 (source www.xe.com), and ending at 4588 on 31st October 2023. Currency fluctuations are a persistent risk when transferring funds from one currency to another, potentially affected by many issues beyond our control, including global conflicts, the cost-of-living crisis, political uncertainties and the Covid 19 pandemic.

In November 2023, two trustees (Helen and Alan Smith) were again able to visit the hospital but this visit fell outside of the scope of this report and will be commented on in our next annual report.

Following on from the fraud perpetrated in 2021, Trustees are satisfied that appropriate financial protective measures remain in place and are being overseen by the medical superintendent, Dr Henry Lukabwe. The protracted legal case against the alleged perpetrator remains ongoing. In addition, Kisiizi management has an on-going civil litigation case in the Ugandan courts against a bank for alleged negligence. Legal processes take time but we await the outcomes with much interest.

Since the hospital management has remained pro-active in this financial year in putting into place measures to safeguard against further fraud, in line with the Humentum recommendations, we have been funding various projects in addition to our monthly donation of £10,000 towards staff salaries. It became apparent during the trustees' visit in 2022 that the surgical ward, housed in a building dating back to before the establishment of the hospital in 1958, had developed serious structural problems such that it had become a source of potential danger to staff and patients alike and a rebuild was required. The cost was estimated at £50,000. Trustees agreed to fund this rebuild in a phased manner with proof of spending being supplied by Kisiizi Hospital management at every stage. The ward has been successfully reconstructed and was in use by the end of the financial year in October 2023. The final amount sent in support of the project by Kisiizi Partners was £50,477.

Kisiizi Partners has continued to support Kisiizi Hospital as it implements its Safeguarding policy. Trustees have continued to support Kisiizi Hospital and schools attended by Orphans enrolled in the orphan project in the development and implementation of their own policies. (See separate Safeguarding report appended.)

Data protection and privacy policies developed and approved by trustees for Kisiizi Partners in line with regulations have been adhered to throughout the year.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2023

6. Kisiizi Orphans

In 2022-2023 the charity supported a total of 227 children of whom 177 were at school (primary or secondary education) and those remaining were in vocational training, at university, nurse training or other higher education. Cumulatively since 2001 we have assisted about 720 children.

The charity continues to provide support for school trips, additional school materials, mosquito nets, shoes and socks, bedding and suitcases for individuals as required. The administrative and pastoral support of the children is organised through Hope Ministries, part of Kisiizi Hospital.

7. Other donations

Kisiizi Partners has continued to contribute towards a training fund in support of hospital staff undertaking higher training to meet the needs of the hospital.

Kisiizi Partners has continued to accept donations towards the Empower project based at Kisiizi Hospital which manufactures reusable sanitary protection and teaches girls and women how to make their own reusable materials. This project has been very welcomed by all involved.

A further project has supported the provision of chickens to families of needy patients to help in the battle against malnutrition, a particular problem in the area.

Kisiizi Partners have been pleased to learn of a new Palliative Care project that has been set up by the hospital and we aim to support this project in the next financial year.

8. Reserves

The Trustees regard some of the Restricted and Legacy Funds as long-term reserves, to be retained to provide an income until such time as they are required.

The Trustees do not seek to maintain a general reserve beyond the needs of providing a reasonable level of working capital, and if any significant accumulation of such funds were to occur, giving to hospitals would be increased accordingly.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2023

9. Safeguarding Report

There were no safeguarding incidents within the charity this year. However, there were a number of safeguarding incidents reported within the operations of our beneficiary during the year. A few of these incidents were within the hospital and child sponsorship scheme but most were in the local community. Although the hospital works with community leaders to deal with those in the community, they fall outside the remit of Kisiizi Partners. The Safeguarding Officer is satisfied that all incidents were handled appropriately in Kisiizi with the police being involved in the more serious cases.

Alan Smith was assisted as safeguarding officer by Katie Mayers, another Kisiizi Partners' Trustee.

Safeguarding at Kisiizi is not only about physical and mental abuse but it is also about ensuring that, in the case of sponsored children, individuals' medical and nutritional needs are met. The cost of living in Uganda has increased significantly over the past few years. As a result, the child sponsorship team in Kisiizi identified a number of children who were not being fed adequately during school holidays. Kisiizi Partners funded additional nutritional support for these individuals and the team in Kisiizi verified that the supplementary food did, indeed, go to the children concerned. The team also supports girls and young women already in the scheme who become pregnant, ensuring that their babies are looked after and that the girls and young women can continue their education.

Kisiizi Partners' Safeguarding Officer visits Kisiizi once a year (this year's visit fell outside the 12 months covered in this report). On these visits he talks to the safeguarding team at the hospital and the safeguarding leads in the schools attended by the children and young people who are supported by Kisiizi Partners. He holds training sessions and provides guidance for any issues that they might bring up.

10. Risk Assessment

The Trust exists to make grants to hospitals which Kisiizi Partners wishes to support financially. The major source of income to the Trust is gifts and charitable grants. The Trustees consider that the greatest risk to the Trust's ability to continue its activities is that giving to the Trust could diminish. Were income to decrease substantially, the Trust would have to reduce the level and/or scope of its grants. However, this risk is mitigated at the present time by the availability of reserves created by legacies.

Separate reserves are put aside for the Orphan project; should funds entirely cease we could fund the project for a further year while alternative arrangements were sought.

Further risks relate to exchange rate movements between sterling and the Ugandan shilling and the erosion of spending power in Uganda due to a high inflation rate.

The trustees consider that existing internal control procedures provide reasonable assurance regarding the risk of losses arising from dishonest activities or negligence on the part of officers or trustees.

**Report of the Trustees
for the Year Ended 31 October 2023**

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the trustees on 27 August 2024 and signed on their behalf by:

Helen Smith

Helen Smith (Chair of Trustees)

Independent Examiner's Report to the Trustees of KISIIZI PARTNERS

I report to the trustees on my examination of the financial statements of Kisiizi Partners ('the charity') for the year ended 31 October 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (accounts and Reports) Regulations 2008 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.

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.

SIMON PORTER FCA

Simon Porter FCA
120 Woodcote Road
Caversham
Reading
RG4 7EZ

27 August 2024

KISIIZI PARTNERS

Statement of Financial Activities for the Year Ended 31 October 2023

	Note	2023			2022
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Income and endowments from:					
Donations and legacies	4	192,989	62,261	255,250	189,904
Investments		1,825	770	2,595	349
Total		<u>194,814</u>	<u>63,031</u>	<u>257,845</u>	<u>190,253</u>
 Expenditure on					
Charitable activities		144,747	187,848	332,595	170,658
Other	5	496	-	496	523
Total Resources Expended		<u>145,243</u>	<u>187,848</u>	<u>333,091</u>	<u>171,181</u>
 Net Income		49,571	(124,817)	(75,246)	19,072
 TOTAL FUNDS BROUGHT FORWARD		104,550	188,576	293,126	274,054
 TOTAL FUNDS CARRIED FORWARD		<u>154,121</u>	<u>63,759</u>	<u>217,880</u>	<u>293,126</u>

The notes form part of these financial statements

Balance Sheet
At 31 October 2023

	Note	2023 funds £	2022 funds £
Current Assets			
Debtor - HM Revenue & Customs		2,239	1,837
Cash at bank and in hand		<u>216,071</u>	<u>291,719</u>
		218,310	293,556
Current Liabilities			
Creditors: Amounts falling due within one year - Accruals		430	430
Total assets less current liabilities		<u><u>217,880</u></u>	<u><u>293,126</u></u>
The Funds of the Charity	6		
Unrestricted funds		154,121	104,549
Restricted funds		<u>63,759</u>	<u>188,577</u>
Total Charity Funds		<u><u>217,880</u></u>	<u><u>293,126</u></u>

The financial statements were approved by the Board of Trustees on 27 August 2024 and were signed on its behalf by:

Helen Smith

Helen Smith - Trustee

Statement of Cash Flows
for the Year Ended 31 October 2023

	2023			2022
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
Cash flows from operating activities				
Net income/(expenditure) per SOFA	49,571	(124,817)	(75,246)	19,072
Less Investment income	(1,825)	(770)	(2,595)	(349)
Increase in debtors	(402)	-	(402)	1,284
Decrease in creditors	-	-	-	(8,819)
	<u>47,344</u>	<u>(125,587)</u>	<u>(78,243)</u>	<u>11,188</u>
Cash flows from investing activities				
Investment income	<u>1,825</u>	<u>770</u>	<u>2,595</u>	<u>349</u>
Net increase/(decrease) in cash:	49,169	(124,817)	(75,648)	11,537
Total cash as at 1 November 2022	103,141	188,578	291,719	280,182
Total cash as at 31 October 2023	<u><u>152,310</u></u>	<u><u>63,761</u></u>	<u><u>216,071</u></u>	<u><u>291,719</u></u>

KISIIZI PARTNERS

Notes to the Financial Statements for the Year Ended 31 October 2023

1. ACCOUNTING POLICIES

Basis of preparation

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 FRS102) and applicable UK Accounting Standards and the Charities Act.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

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

2. Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses during the year (2022 - nil).

3. Employees

There were no employees during the year.

4. Donations and legacies

	2023			2022
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
Donations and legacies	166,966	52,209	219,175	161,682
Income tax recoverable	26,023	10,052	36,075	28,222
	<u>192,989</u>	<u>62,261</u>	<u>255,250</u>	<u>189,904</u>

KISIIZI PARTNERS

Notes to the Financial Statements - continued for the Year Ended 31 October 2023

	2023			2022
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
5. Expenditure on Other				
Fee for Independent Examination	430	-	430	430
Professional fees	-	-	-	-
Other	66	-	66	93
	<u>496</u>	<u>-</u>	<u>496</u>	<u>523</u>
6. Movement in funds				
	At 1 November 2022	Incoming resources	Resources expended	At 31 October 2023
	£	£	£	£
Restricted Funds				
Allen Fund	49,798	770	44,680	5,888
Kisiizi Orphans Fund	138,779	62,261	143,168	57,872
Total Restricted Funds	<u>188,577</u>	<u>63,031</u>	<u>187,848</u>	<u>63,760</u>
Unrestricted funds	104,549	194,814	145,243	154,120
TOTAL FUNDS	<u><u>293,126</u></u>	<u><u>257,845</u></u>	<u><u>333,091</u></u>	<u><u>217,880</u></u>

Allen Fund

In 2006 the Trust received a legacy representing the residue of the estate of the late Miss Kathy Allen. Her parents suggested the funds be used to facilitate the training of nurses. Kisiizi Partners uses this money to provide accommodation for tutors and other staff, to enable orphans to train as nurses, and other activities that further enhance nurse education.

Kisiizi Orphans Fund

The objects of the charity were expanded in 2002 to include the support of Aids orphans through the title of Sponsor an Orphan. It now uses the working name of Kisiizi Orphans and supports orphans, regardless of why their parents died, and other vulnerable children.



Kisiizi Partners

England & Wales - Charity number 1079118

Accounts



Registered Charity Number: 1079118

Annual Report and Financial Statements

Year Ended 31 October 2022

KISIIZI PARTNERS

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KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2022

1. Establishment and Purpose

A Trust Deed dated 17th January 2000 established Sponsor a Nurse. The charity's main purpose is the relief of sickness and the preservation and protection of good health of the inhabitants of developing countries, particularly, but not exclusively, by assisting in meeting the cost of salaries of nurses in non-governmental Christian hospitals. The charity expanded its support of Kisiizi Hospital's community projects in 2002 by including the support of Aids orphans through the title of Sponsor an Orphan, now renamed Kisiizi Orphans.

The working name Kisiizi Partners was adopted in 2009 because it came to the trustees' attention that potential donors were being lost because of misunderstandings arising from the name "Sponsor a Nurse" leading to misconceptions about the scope of the charity's activities. In 2021 the working name, Kisiizi Partners, was registered as the Charity's official name.

2. Trustees and Officers

During the year the following served as trustees:-

Dr Helen Smith	Chair
Mr Alan Smith	Secretary
Dr Philip Haynes	
Dr Katie Mayers	
Dr Richard Mayers	
Mr Elliot Smith	
Dr Marie Smith (resigned 12 January 2022)	

The trustees communicated regularly via the internet throughout the year, holding virtual meetings supplemented by email communications.

The number of trustees may not be fewer than three. The appointment and removal of trustees is in the power of the trustees.

3. Address

The principal address of the charity is

3, The Holt
Purley on Thames
Reading
RG8 8HZ

4. Object and Main Activity

Under its governing document, the objects of the Trust are to relieve sickness and promote good health in developing countries. This has largely been in Kisiizi Hospital in south west Uganda. The charity also supports orphans in this area.

To achieve this object, the main activity is to raise funds to support recruitment and retention of indigenous health care professionals and to encourage good medical practice.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2022

5. Kisiizi Partners

The Trust aims to prevent the loss of trained nurses and other skilled health care professionals from Kisiizi to hospitals in the towns where salaries and living conditions are better. Initially this was done by providing a monthly food supplement to their wages and contributing towards the cost of salaries. In addition to this the charity now also funds some of the medical staff training costs and improvements in the fabric of the hospital, in particular to staff accommodation.

Throughout the financial year the value of Sterling has declined overall against the Ugandan Shilling from a starting point of 4869 shillings on 1st November 2021 (source www.xe.com), and ending at 4410 on 31st October 2022. There remains a real risk that with the continuing uncertainties of the fallout from Brexit, the cost-of-living crisis and political uncertainties, including consequences of the conflict in Ukraine and the Covid 19 pandemic, the pound could devalue further against many currencies, including the Ugandan Shilling.

In October 2022, two trustees (Helen and Alan Smith) were able to visit the hospital and in particular to look into the mitigation measures that had been put in place by the hospital management and the governors of the hospital to protect against further fraud, following on from the recommendations made by Humentum in their financial processes review as described in the previous annual report. Trustees were satisfied that appropriate protective measures had been put in place and were being overseen by the acting medical superintendent, Dr Henry Lukabwe. The legal case against the alleged perpetrator is ongoing. In addition, Kisiizi management has an on-going civil litigation case in the Ugandan courts against a bank for alleged negligence. Legal processes take time but we await the outcomes with much interest.

We were pleased to note that following our support to restore staff salaries to the pre-fraud levels, Kisiizi Management has been able to successfully maintain the staff salaries without any further incidences of reduction.

When the fraud became known to us, as reported in our previous report, Kisiizi Partners made a difficult decision to pause funding of projects other than staff wages and the Orphan and malnutrition projects pending instigation of anti-fraud measures, in order to protect funds from further theft. Our intention was to safeguard funds until such time that we could be certain that adequate measures were in place to ensure donated funds were spent as donors intended. Since the hospital management has been pro-active in this financial year in putting into place measures to safeguard against further fraud, in line with the Humentum recommendations, we have resumed funding other projects. It became apparent during the trustees' visit that the surgical ward, housed in a building dating back to before the establishment of the hospital in 1958, had developed serious structural problems such that it had become a source of potential danger to staff and patients alike and a rebuild was required. The cost was estimated at £50,000. Trustees agreed to fund this rebuild in a phased manner with proof of spending being supplied by Kisiizi Hospital management at every stage. The process will begin in the next financial year.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2022

5. Kisiizi Partners (continued)

Kisiizi Partners has continued to support Kisiizi Hospital as it implements its Safeguarding policy. Trustees have continued to support Kisiizi Hospital and schools attended by Orphans enrolled in the orphan project in the development and implementation of their own policies. (See separate Safeguarding report appended).

Data protection and privacy policies developed and approved by trustees for Kisiizi Partners in line with regulations have been adhered to throughout the year.

6. Kisiizi Orphans

In 2021-2022 the charity supported a total of 265 children of whom 202 were at school (primary or secondary education) and the remaining were in vocational training, at university, nurse training or other higher education. Cumulatively since 2001 we have assisted about 640 children. The number of children actively supported has reduced this year because we decided to take on no new children until suitable fraud prevention measures have been implemented by the hospital.

The charity continues to provide support for school trips, additional school materials, mosquito nets, shoes, socks, bedding and suitcases for individuals as required. The administrative and pastoral support of the children is organised through Hope Ministries, part of Kisiizi Hospital.

Following the pandemic, schools and higher education establishments in Uganda reopened in late 2021. The orphan project, in common with the rest of the population, has not been paying school fees when schools have been closed. This has resulted in some cost savings for the project. However, this has been offset in part because the project manager has incurred some expenditure in making home visits to ensure the wellbeing of the children and in purchasing some food and provisions for children in need, who would otherwise have been hungry due to the lack of school meals.

7. Other donations

Kisiizi has continued to contribute towards a training fund in support of hospital staff undertaking higher training to meet the needs of the hospital.

Kisiizi Partners has also accepted donations towards the empower project based at Kisiizi Hospital which manufactures reusable sanitary protection and teaches girls and women how to make their own reusable materials. This project has been very welcomed by all involved.

A further project has supported the provision of chickens to families of needy patients to help in the battle against malnutrition, a particular problem in the area.

8. Reserves

The Trustees regard some of the Restricted and Legacy Funds as long-term reserves, to be retained to provide an income until such time as they are required.

The Trustees do not seek to maintain a general reserve beyond the needs of providing a reasonable level of working capital, and if any significant accumulation of such funds were to occur, giving to hospitals would be increased accordingly.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2022

9. Safeguarding Report

There were a number of safeguarding incidents during the year. The Safeguarding Officer is satisfied that these were all handled appropriately in Kisiizi with the police being involved in the more serious cases. Where necessary, Kisiizi Partners provided additional funds to ensure that physical, emotional, healthcare and nutritional needs of its beneficiaries were met.

Alan Smith was assisted as safeguarding officer by Katie Mayers, another Kisiizi Partners' Trustee.

Safeguarding at Kisiizi is not only about physical and mental abuse but it is also about ensuring that, in the case of sponsored children, individuals' medical and nutritional needs are met. The cost of living in Uganda has increased significantly over the past few years. As a result, the child sponsorship team in Kisiizi identified a number of children who were not being fed adequately during school holidays. Kisiizi Partners funded additional nutritional support for these individuals and the team in Kisiizi verified that the supplementary food did, indeed, go to the children concerned.

Kisiizi Partners' Safeguarding Officer visited Kisiizi once during the year, in October 2022. On this occasion he held training sessions for the Safeguarding Leads for the schools that sponsored children attend. The training sessions was carried out as interactive workshops.

The first part of the session was a refresher on the basics of safeguarding and the second built on this by asking the participants to consider a number of scenarios which at first sight appeared to be clear cut safeguarding cases but which, on further investigation, were found to be the result of other, non-safeguarding, issues. The latter training session was designed to help participants to plan investigations in such a way that the facts could be ascertained in a way that would be fair to both the purported victim and the alleged perpetrator.

During the visit, discussions were held with Kisiizi Hospital's Safeguarding Lead and the Medical Superintendent. As a result of these discussions, Kisiizi Partners has reduced the frequency with which the hospital is obliged to report non-urgent cases to the charity to once every three months. This is to give the hospital more time to complete its investigations and to ensure that safeguarding incidents are reported in the appropriate detail.

10. Risk Assessment

The Trust exists to make grants to hospitals which Kisiizi Partners wishes to support financially. The major source of income to the Trust is gifts and charitable grants. The Trustees consider that the greatest risk to the Trust's ability to continue its activities is that giving to the Trust could diminish. Were income to decrease substantially, the Trust would have to reduce the level and/or scope of its grants. However, this risk is mitigated at the present time by the availability of reserves created by legacies.

Separate reserves are put aside for the Orphan project; should funds entirely cease we could fund the project for a further year while alternative arrangements were sought.

**Report of the Trustees
for the Year Ended 31 October 2022**

10. Risk Assessment (continued)

Further risks relate to exchange rate movements between sterling and the Ugandan shilling and the erosion of spending power in Uganda due to a high inflation rate.

The trustees consider that existing internal control procedures provide reasonable assurance regarding the risk of losses arising from dishonest activities or negligence on the part of officers or trustees.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standard have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the trustees on 17 August 2023 and signed on their behalf by:



Helen Smith (Chair of Trustees)

Independent Examiner's Report to the Trustees of KISIIZI PARTNERS

I report to the trustees on my examination of the financial statements of Kisiizi Partners ('the charity') for the year ended 31 October 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (accounts and Reports) Regulations 2008 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.

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.



Simon Porter FCA
120 Woodcote Road
Caversham
Reading
RG4 7EZ

17 August 2023

KISIIZI PARTNERS

Statement of Financial Activities for the Year Ended 31 October 2022

		2022			2021
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	4	124,738	65,166	189,904	270,044
Investments		258	91	349	18
Total		<u>124,996</u>	<u>65,257</u>	<u>190,253</u>	<u>270,062</u>
Expenditure on					
Charitable activities		126,746	43,912	170,658	237,851
Other	5	523	-	523	21,179
Total Resources Expended		<u>127,269</u>	<u>43,912</u>	<u>171,181</u>	<u>259,030</u>
Net Income		(2,273)	21,345	19,072	11,032
TOTAL FUNDS BROUGHT FORWARD		106,822	167,232	274,054	263,022
TOTAL FUNDS CARRIED FORWARD		<u><u>104,549</u></u>	<u><u>188,577</u></u>	<u><u>293,126</u></u>	<u><u>274,054</u></u>

The notes form part of these financial statements

Balance Sheet
At 31 October 2022

	Note	2022 funds £	2021 funds £
Current Assets			
Debtor - HM Revenue & Customs		1,837	3,121
Cash at bank and in hand		<u>291,719</u>	<u>280,182</u>
		293,556	283,303
Current Liabilities			
Creditors: Amounts falling due within one year - Accruals		430	9,249
Total assets less current liabilities		<u>293,126</u>	<u>274,054</u>
The Funds of the Charity	6		
Unrestricted funds		104,549	106,822
Restricted funds		<u>188,577</u>	<u>167,232</u>
Total Charity Funds		<u>293,126</u>	<u>274,054</u>

The financial statements were approved by the Board of Trustees on 17 August 2023 and were signed on its behalf by:



Helen Smith - Trustee

Statement of Cash Flows
for the Year Ended 31 October 2022

	2022			2021
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
Cash flows from operating activities				
Net income/(expenditure) per SOFA	(2,273)	21,345	19,072	11,032
Less Investment income	(258)	(91)	(349)	(18)
Increase in debtors	1,284	-	1,284	3,302
Decrease in creditors	(8,819)	-	(8,819)	8,849
	<u>(10,066)</u>	<u>21,254</u>	<u>11,188</u>	<u>23,165</u>
Cash flows from investing activities				
Investment income	<u>258</u>	<u>91</u>	<u>349</u>	<u>18</u>
Net (decrease)/increase in cash:	(9,808)	21,345	11,537	23,183
Total cash as at 1 November 2021	112,949	167,233	280,182	256,999
Total cash as at 31 October 2022	<u><u>103,141</u></u>	<u><u>188,578</u></u>	<u><u>291,719</u></u>	<u><u>280,182</u></u>

The notes form part of these financial statements

KISIIZI PARTNERS

Notes to the Financial Statements for the Year Ended 31 October 2022

1. ACCOUNTING POLICIES

Basis of preparation

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 FRS102) and applicable UK Accounting Standards and the Charities Act.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

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

2. Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses during the year (2021 - nil).

3. Employees

There were no employees during the year.

4. Donations and legacies

	2022			2021
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
Donations and legacies	107,486	54,196	161,682	229,517
Income tax recoverable	17,252	10,970	28,222	40,527
	<u>124,738</u>	<u>65,166</u>	<u>189,904</u>	<u>270,044</u>

KISIIZI PARTNERS

Notes to the Financial Statements - continued for the Year Ended 31 October 2022

	2022			2021
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
5. Expenditure on Other				
Fee for Independent Examination	430	-	430	430
Professional fees	-	-	-	20,637
Other	93	-	93	112
	<u>523</u>	<u>-</u>	<u>523</u>	<u>21,179</u>
6. Movement in funds				
	At 1 November 2021	Incoming resources	Resources expended	At 31 October 2022
	£	£	£	£
Restricted Funds				
Allen Fund	49,707	91	-	49,798
Kisiizi Orphans Fund	<u>117,525</u>	<u>65,166</u>	<u>43,912</u>	<u>138,779</u>
Total Restricted Funds	<u>167,232</u>	<u>65,257</u>	<u>43,912</u>	<u>188,577</u>
Unrestricted funds	<u>106,822</u>	<u>124,996</u>	<u>127,269</u>	<u>104,549</u>
TOTAL FUNDS	<u><u>274,054</u></u>	<u><u>190,253</u></u>	<u><u>171,181</u></u>	<u><u>293,126</u></u>

Allen Fund

In 2006 the Trust received a legacy representing the residue of the estate of the late Miss Kathy Allen. Her parents suggested the funds be used to facilitate the training of nurses. Kisiizi Partners uses this money to provide accommodation for tutors and other staff, to enable orphans to train as nurses, and other activities that further enhance nurse education.

Kisiizi Orphans Fund

The objects of the charity were expanded in 2002 to include the support of Aids orphans through the title of Sponsor an Orphan. It now uses the working name of Kisiizi Orphans and supports orphans, regardless of why their parents died, and other vulnerable children.

Accounts



Kisiizi Partners
working together for health in Africa

Registered Charity Number: 1079118

Annual Report and Financial Statements

Year Ended 31 October 2021

KISIIZI PARTNERS

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KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2021

1. Establishment and Purpose

A Trust Deed dated 17th January 2000 established Sponsor a Nurse. The charity's main purpose is the relief of sickness and the preservation and protection of good health of the inhabitants of developing countries, particularly but not exclusively, by assisting in meeting the cost of salaries of nurses in non-governmental Christian hospitals. The charity expanded its support of Kisiizi Hospital's community projects in 2002 by including the support of Aids orphans through the title of Sponsor an Orphan, now renamed Kisiizi Orphans.

The working name Kisiizi Partners was adopted in 2009 because it came to the trustees' attention that potential donors were being lost because of misunderstandings arising from the name "Sponsor a Nurse" leading to misconceptions about the scope of the charity's activities. In 2021 the working name, Kisiizi Partners, was registered as the Charity's official name.

2. Trustees and Officers

During the year the following served as trustees:-

Dr Helen Smith	Chair
Mr Alan Smith	Secretary
Dr Philip Haynes	
Dr Katie Mayers	
Dr Richard Mayers	
Mr Elliot Smith (appointed 7 November 2020)	
Dr Marie Smith (appointed 7 November 2020)	

The trustees communicated regularly via the internet throughout the year, holding virtual meetings supplemented by email communications.

The number of trustees may not be fewer than three. The appointment and removal of trustees is in the power of the trustees.

3. Address

The principal address of the charity is

3, The Holt
Purley on Thames
Reading
RG8 8HZ

4. Object and Main Activity

Under its governing document, the objects of the Trust are to relieve sickness and promote good health in developing countries. This has largely been in Kisiizi Hospital in south west Uganda. The charity also supports orphans in this area.

To achieve this object, the main activity is to raise funds to support recruitment and retention of indigenous health care professionals and to encourage good medical practice.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2021

5. Kisiizi Partners

The Trust aims to prevent the loss of trained nurses and other skilled health care professionals from Kisiizi to hospitals in the towns where salaries and living conditions are better. Initially this was done by providing a monthly food supplement to their wages and contributing towards the cost of salaries. In addition to this the charity now also funds some of the medical staff training costs and improvements in the fabric of the hospital, in particular to staff accommodation.

Throughout the financial year the value of Sterling has fluctuated slightly against the Ugandan Shilling from a starting point of 4,840 shillings on 1st November 2020 (source www.xe.com), and remained relatively stable ending at 4,867 on 31st October 2021. However there remains a real risk that with the continuing uncertainties of the fallout from Brexit, the consequences of the conflict in Ukraine and the Covid 19 pandemic, the pound could devalue further against many currencies, including the Ugandan Shilling.

On 14th March 2021 we received a message from the Medical Superintendent at Kisiizi Hospital, with news that a fraud had been perpetrated against the hospital, the magnitude of which was not immediately apparent. As trustees, we acted quickly to inform the Charity Commission and filed a report of fraud occurring in a beneficiary organisation, that was subsequently updated as further information became available. An individual, who was an ex-staff member, was apprehended by the police, charged with fraud and was detained in custody pending a trial which is currently on-going.

The amount of funds misappropriated is in the order of £500,000. Kisiizi Partners have supported Kisiizi Hospital in developing measures to reduce future risks. Following consultation, we contracted Humentum, a consultancy specialising in fraud mitigation, to conduct a review of financial processes at Kisiizi, followed by some robust anti-fraud training. We continue to follow up with Kisiizi Hospital Management to ensure the measures recommended by Humentum are fully operational.

Kisiizi Management had felt obliged to institute an across the board pay cut in order to repay the tax deficit to the Ugandan government that had been diverted by the fraudster. As a charity, we felt that this was unfair to the staff and decided to temporarily make good the deficit once we became aware it was on-going. Moreover, it posed a significant risk to recruitment and retention of skilled staff. Management have now been able to restore staff wages permanently.

Kisiizi Partners made a difficult decision to pause funding of projects other than staff wages and the Orphan and malnutrition projects pending instigation of anti-fraud measures, in order to protect funds from further theft. Our intention was to safeguard funds until such time that we could be certain that adequate measures were in place to ensure donated funds were spent as donors intended.

The fallout from the fraud, together with the Covid 19 pandemic, has resulted in a pause in fundraising for the planned new maternity and gynaecology ward block. It is estimated that the cost will be in the order of £500,000. Kisiizi Partners intends to support the building of this ward but will not be able to fully fund this development. Kisiizi Hospital management is actively looking for additional sources of funding.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2021

5. Kisiizi Partners (continued)

Various curfews and travel restrictions introduced by the government of Uganda during the Covid 19 pandemic resulted in fewer patients being able to travel to the hospital to receive care since March 2020 and this has had a negative impact on the hospital's income from user fees.

Kisiizi Partners has continued to support Kisiizi Hospital as it implements its Safeguarding policy. Trustees have continued to support Kisiizi Hospital and schools attended by Orphans enrolled in the orphan project in the development and implementation of their own policies (see Safeguarding section).

Data protection and privacy policies developed and approved by trustees for Kisiizi Partners in line with regulations have been adhered to throughout the year.

6. Kisiizi Orphans

In 2020-2021 the charity supported a total of 274 children of whom 197 were at school (primary or secondary education) and the remaining were in vocational training, at university, nurse training or other higher education. Cumulatively since 2001 we have assisted about 640 children. The number of children actively supported fluctuates around the 270-300 mark due to the turnover with students leaving the scheme and being replaced by new orphans. This level of support appears to be optimum for the area and administration. Many benefit from vocational training and some from university courses. Several students are being sponsored at the Kisiizi school of nursing.

The charity continues to provide support for school trips, additional school materials, mosquito nets, shoes, socks, bedding and suitcases for individuals as required. The administrative and pastoral support of the children is organised through Hope Ministries, part of Kisiizi Hospital.

Due to the pandemic, schools and higher education establishments in Uganda have been closed for much of 2021. The orphan project, in common with the rest of the population, has not been paying school fees when schools have been closed. This has resulted in some cost savings for the project. However, this has been offset in part because the project manager has incurred some expenditure in making home visits to ensure the wellbeing of the children and in purchasing some food and provisions for children in need, who would otherwise have been hungry due to the lack of school meals.

7. Other donations

Kisiizi has continued to contribute towards a training fund in support of hospital staff undertaking higher training to meet the needs of the hospital.

8. Reserves

The Trustees regard some of the Restricted and Legacy Funds as long-term reserves, to be retained to provide an income until such time as they are required.

The Trustees do not seek to maintain a general reserve beyond the needs of providing a reasonable level of working capital, and if any significant accumulation of such funds were to occur, giving to hospitals would be increased accordingly.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2021

9. Safeguarding Report

Safeguarding has continued to be developed by Kisiizi Partners and Kisiizi Hospital throughout this year. It has been a learning experience for both parties and the policy has been adapted in the light of experience on the ground. Alan Smith acts as the Trustees' Safeguarding Officer.

The Trustees have been informed that there is an officer responsible for safeguarding in the police station that serves Kisiizi and that officer has been informed by the hospital management when safeguarding issues have arisen. The Trustees hope to make contact with this officer when next in Kisiizi.

Within the hospital, a reporting system has been developed where anyone who has been admitted, or who has reported for outpatient care, with any possible safeguarding issues are logged on Stre@mline, (the hospital's patient management system), along with documentation of any actions that have been taken. These reports are monitored by the Medical Superintendent and a monthly anonymised summary passed on to the Trustees so that they can check that these cases have been handled appropriately.

The vast majority of the cases picked up related to incidents in the community surrounding the hospital and so were outside the remit of Kisiizi Partners. The Trustees were encouraged that reporting such cases to the police and appropriate medical interventions were routinely recorded as responses to these situations.

All possible safeguarding cases that were reported within the hospital were handled appropriately and actions were taken to modify working practices to protect staff and patients when necessary.

It has not been possible to progress the initiative (reported last year) to improve awareness of domestic abuse in the community and to develop a locally led way of addressing the problem. It is hoped to move this forward again the next time the Safeguarding Officer visits Kisiizi.

The Safeguarding Officer was unable to visit Kisiizi this year because of uncertainty around travelling and restrictions due to the Covid pandemic. This meant that the Trustees were unable to discover how those on the child sponsorship programme were coping in the pandemic. The head of Kisiizi's child sponsorship programme continued to visit every child at home while the schools were closed. He reported that all were safe and most were in good health. Some were hungry and Kisiizi Partners authorised him to provide aid in the form of food parcels to the guardians of the children.

10. Risk Assessment

The Trust exists to make grants to hospitals which Sponsor a Nurse wishes to support financially. The major source of income to the Trust is gifts and charitable grants. The Trustees consider that the greatest risk to the Trust's ability to continue its activities is that giving to the Trust could diminish. Were income to decrease substantially, the Trust would have to reduce the level and/or scope of its grants. However, this risk is mitigated at the present time by the availability of reserves created by legacies.

Separate reserves are put aside for the Orphan project; should funds entirely cease we could fund the project for a further year while alternative arrangements were sought.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2021

10. Risk Assessment (continued)

Further risks relate to exchange rate movements between sterling and the Ugandan shilling and the erosion of spending power in Uganda due to a high inflation rate.

Due to the Covid 19 pandemic trustees are aware that the hospital has incurred a diminution in income from user fees, and from closures to the primary school and the school of nursing and midwifery. However the hospital management team has made financial adjustments to take this into account and Kisiizi Partners has not incurred additional expenditure related to this issue in this financial year.

The trustees consider that existing internal control procedures provide reasonable assurance regarding the risk of losses arising from dishonest activities or negligence on the part of officers or trustees.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standard have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the trustees on 18 August 2022 and signed on their behalf by:



Helen Smith (Chair of Trustees)

Independent Examiner's Report to the Trustees of KISIIZI PARTNERS

I report on the accounts of the charity for the year ended 31 October 2021 which are set out on pages seven to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 material matters have come to my attention which give me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.



Simon Porter FCA
120 Woodcote Road
Caversham
Reading
RG4 7EZ

18 August 2022

KISIIZI PARTNERS

Statement of Financial Activities for the Year Ended 31 October 2021

		2021		2020
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income and endowments from:				
Donations and legacies	4	204,305	65,739	270,044
Investments		10	8	18
Total		<u>204,315</u>	<u>65,747</u>	<u>270,062</u>
 Expenditure on				
Charitable activities		201,151	36,700	237,851
Other	5	21,179	-	21,179
Total Resources Expended		<u>222,330</u>	<u>36,700</u>	<u>259,030</u>
 Net Income		(18,015)	29,047	11,032
 TOTAL FUNDS BROUGHT FORWARD		124,837	138,185	263,022
 TOTAL FUNDS CARRIED FORWARD		<u>106,822</u>	<u>167,232</u>	<u>274,054</u>

The notes form part of these financial statements

Balance Sheet
At 31 October 2021

	Note	2021 funds £	2020 funds £
Current Assets			
Debtor - HM Revenue & Customs		3,121	6,423
Cash at bank and in hand		280,182	256,999
		<u>283,303</u>	<u>263,422</u>
Current Liabilities			
Creditors: Amounts falling due within one year - Accruals		9,249	400
Total assets less current liabilities		<u>274,054</u>	<u>263,022</u>
The Funds of the Charity	6		
Unrestricted funds		106,822	124,837
Restricted funds		167,232	138,185
Total Charity Funds		<u>274,054</u>	<u>263,022</u>

The financial statements were approved by the Board of Trustees on 18 August 2022 and were signed on its behalf by:



Helen Smith - Trustee

Statement of Cash Flows
for the Year Ended 31 October 2021

	2021			2020
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
Cash flows from operating activities				
Net income/(expenditure) per SOFA	(18,015)	29,047	11,032	(7,634)
Less Investment income	(10)	(8)	(18)	(242)
Increase in debtors	3,302	-	3,302	(3,939)
Decrease in creditors	8,849	-	8,849	(80)
	<u>(5,874)</u>	<u>29,039</u>	<u>23,165</u>	<u>(11,895)</u>
Cash flows from investing activities				
Investment income	<u>10</u>	<u>8</u>	<u>18</u>	<u>242</u>
Net (decrease)/increase in cash:	<u>(5,864)</u>	<u>29,047</u>	<u>23,183</u>	<u>(11,653)</u>
Total cash as at 1 November 2020	118,813	138,186	256,999	268,652
Total cash as at 31 October 2021	<u><u>112,949</u></u>	<u><u>167,233</u></u>	<u><u>280,182</u></u>	<u><u>256,999</u></u>

KISIIZI PARTNERS

Notes to the Financial Statements for the Year Ended 31 October 2021

1. ACCOUNTING POLICIES

Basis of preparation

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 FRS102) and applicable UK Accounting Standards and the Charities Act.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

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

2. Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses during the year (2020 - nil).

3. Employees

There were no employees during the year.

4. Donations and legacies

Donations and legacies
Income tax recoverable

	2021		2020
	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Donations and legacies	174,830	54,687	229,517
Income tax recoverable	29,475	11,052	40,527
	<u>204,305</u>	<u>65,739</u>	<u>270,044</u>
			<u>228,091</u>

KISIIZI PARTNERS

Notes to the Financial Statements - continued for the Year Ended 31 October 2021

	2021			2020
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
5. Expenditure on Other				
Fee for Independent Examination	430	-	430	480
Professional fees	20,638	-	20,638	-
Other	112	-	112	(2)
	<u>21,179</u>	<u>-</u>	<u>21,179</u>	<u>478</u>
6. Movement in funds				
	At 1 November 2020	Incoming resources	Resources expended	At 31 October 2021
	£	£	£	£
Restricted Funds				
Allen Fund	49,702	5	-	49,707
Kisiizi Orphans Fund	<u>88,483</u>	<u>65,742</u>	<u>36,700</u>	<u>117,525</u>
Total Restricted Funds	<u>138,185</u>	<u>65,747</u>	<u>36,700</u>	<u>167,232</u>
Unrestricted funds	<u>124,837</u>	<u>204,315</u>	<u>222,330</u>	<u>106,822</u>
TOTAL FUNDS	<u><u>263,022</u></u>	<u><u>270,062</u></u>	<u><u>259,030</u></u>	<u><u>274,054</u></u>

Allen Fund

In 2006 the Trust received a legacy representing the residue of the estate of the late Miss Kathy Allen. Her parents suggested the funds be used to facilitate the training of nurses. Kisiizi Partners uses this money to provide accommodation for tutors and other staff, to enable orphans to train as nurses, and other activities that further enhance nurse education.

Kisiizi Orphans Fund

The objects of the charity were expanded in 2002 to include the support of Aids orphans through the title of Sponsor an Orphan. It now uses the working name of Kisiizi Orphans and supports orphans, regardless of why their parents died, and other vulnerable children.

Accounts



Registered Charity Number: 1079118

Annual Report and Financial Statements

Year Ended 31 October 2020

KISIIZI PARTNERS

Contents of the Financial Statements for the Year Ended 31 October 2020

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KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2020

1. Establishment and Purpose

A Trust Deed dated 17th January 2000 established Sponsor a Nurse. The charity's main purpose is the relief of sickness and the preservation and protection of good health of the inhabitants of developing countries, particularly but not exclusively, by assisting in meeting the cost of salaries of nurses in non-governmental Christian hospitals. The charity expanded its support of Kisiizi Hospital's community projects in 2002 by including the support of Aids orphans through the title of Sponsor an Orphan, now renamed Kisiizi Orphans.

The working name Kisiizi Partners was adopted in 2009 because it came to the trustees' attention that potential donors were being lost because of misunderstandings arising from the name "Sponsor a Nurse" leading to misconceptions about the scope of the charity's activities. In November 2020 the trustees changed the name officially to Kisiizi Partners.

2. Trustees and Officers

During the year the following served as trustees:-

Dr Helen Smith	Chair
Mr Alan Smith	Secretary
Dr Philip Haynes	
Dr Katie Mayers	
Dr Richard Mayers	

The trustees communicated regularly via the internet throughout the year, holding virtual meetings supplemented by email communications.

The number of trustees may not be fewer than three. The appointment and removal of trustees is in the power of the trustees.

3. Address

The principal address of the charity is
3, The Holt
Purley on Thames
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4. Object and Main Activity

Under its governing document, the objects of the Trust are to relieve sickness and promote good health in developing countries. This has largely been in Kisiizi Hospital in south west Uganda. The charity also supports orphans in this area.

To achieve this object, the main activity is to raise funds to support recruitment and retention of indigenous health care professionals and to encourage good medical practice.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2020

5. Kisiizi Partners

The Trust aims to prevent the loss of trained nurses and other skilled health care professionals from Kisiizi to hospitals in the towns where salaries and living conditions are better. Initially this was done by providing a monthly food supplement to their wages and contributing towards the cost of salaries. In addition to this the charity now also funds some of the medical staff training costs and improvements in the fabric of the hospital, in particular to staff accommodation.

Throughout the financial year the value of Sterling has fluctuated slightly against the Ugandan Shilling from a starting point of 4796 shillings on 31st October 2019 (source www.xe.com), but remained relatively stable apart from a brief dip to 4392 in March 2020. However there remains a real risk that with the continuing uncertainties of the fallout from Brexit and the Covid 19 pandemic, the pound could devalue further against many currencies, including the Ugandan Shilling.

Kisiizi Hospital hopes to obtain funding to build a new maternity and gynaecology ward block. It is estimated that the cost will be in the order of £500,000. Kisiizi Partners will support the building of this ward but will not be able to fully fund this development. Kisiizi Hospital management is actively looking for additional sources of funding. Due to the Covid 19 pandemic, plans for this block have been put on hold. Various curfews and travel restrictions introduced by the government of Uganda have resulted in fewer patients being able to travel to the hospital to receive care since March 2020 and this has had a negative impact on the hospital's income from user fees.

Kisiizi Partners has continued to support Kisiizi Hospital as it implements its Safeguarding policy. Trustees have continued to support Kisiizi Hospital and schools attended by Orphans enrolled in the orphan project in the development and implementation of their own policies. (See separate Safeguarding report appended).

Data protection and privacy policies developed and approved by trustees for Kisiizi Partners in line with regulations have been adhered to throughout the year.

6. Kisiizi Orphans

In 2019-2020 the charity supported a total of 274 children of whom 197 were at school (primary or secondary education) and the remaining were in vocational training, at university, nurse training or other higher education. Cumulatively since 2001 we have assisted about 640 children. The number of children actively supported fluctuates around the 270-300 mark due to the turnover with students leaving the scheme and being replaced by new orphans. This level of support appears to be optimum for the area and administration. Many benefit from vocational training and some from university courses. Several students are being sponsored at the Kisiizi school of nursing.

The charity continues to provide support for school trips, additional school materials, mosquito nets, shoes, socks, bedding and suitcases for individuals as required. The administrative and pastoral support of the children is organised through Hope Ministries, part of Kisiizi Hospital.

KISIIZI PARTNERS

Report of the Trustees for the Year Ended 31 October 2020

6. Kisiizi Orphans (continued)

Due to the pandemic, schools and higher education establishments in Uganda have been closed for much of 2021. The orphan project, in common with the rest of the population, has not been paying school fees when schools have been closed. This has resulted in some cost savings for the project. However, this has been offset in part because the project manager has incurred some expenditure in making home visits to ensure the wellbeing of the children and in purchasing some food and provisions for children in need, who would otherwise have been hungry due to the lack of school meals.

7. Other donations

Kisiizi has continued to contribute towards a training fund in support of hospital staff undertaking higher training to meet the needs of the hospital.

8. Reserves

The Trustees regard some of the Restricted and Legacy Funds as long-term reserves, to be retained to provide an income until such time as they are required.

The Trustees do not seek to maintain a general reserve beyond the needs of providing a reasonable level of working capital, and if any significant accumulation of such funds were to occur, giving to hospitals would be increased accordingly.

8. Safeguarding Report

Safeguarding has continued to be developed by Kisiizi Partners and Kisiizi Hospital throughout this year. It has been a learning experience for both parties and the policy has been adapted in the light of experience on the ground. Uganda does not have a system set up for dealing with safeguarding issues and so we are developing methods of working within the constraints of Ugandan Law.

A reporting system has been developed where anyone who has been admitted to the hospital, or who has reported for outpatient care, with any possible safeguarding issues are logged on Stre@mline, (the hospital's patient management system), along with documentation of any actions that have been taken. These reports are monitored by the Medical Superintendent and a monthly anonymised summary passed on to the Trustees so that they can check that these cases have been handled appropriately.

The vast majority of the cases picked up related to incidents in the community surrounding the hospital and so were outside the remit of Kisiizi Partners. The Trustees were encouraged that reporting such cases to the police and appropriate medical interventions were routinely recorded as responses to these situations.

All possible safeguarding cases that were reported within the hospital were handled appropriately and actions were taken to modify working practices to protect staff and patients when necessary.

**Report of the Trustees
for the Year Ended 31 October 2020**

8. Safeguarding Report (continued)

To help address the problem of abuse in the community one of the Trustees, Alan Smith, facilitated a meeting with community leaders in November 2019. This meeting helped raise awareness of the issue of domestic violence amongst the leaders and helped them to realise that even though hitting wives and children was thought to be culturally acceptable doing so was in breach of Uganda's human rights laws. By the end of the meeting all the leaders were in agreement that this was a serious issue that needed addressing and they had drawn up action plans pertinent to their own communities. A follow-up meeting was planned for Spring 2020 but unfortunately this was postponed because of the Covid-19 pandemic and is yet to take place.

In November 2019 Alan Smith made unannounced visits to four of the schools in the Child Sponsorship project, interviewing staff and students. During these visits he trained the leader of the Child Sponsorship Team in the hospital on how to conduct these visits and how to uncover possible safeguarding issues. No incidents were discovered, although advice on how to improve individual schools' handling of possible incidents was given.

When the schools closed due to the pandemic the Child Sponsorship team visited the orphans in their guardians' homes (when movement and contact was permitted by the Ugandan government). A number of orphans were found to be getting insufficient food and Kisiizi Partners arranged for them to be provided with food supplements.

It has not been possible for the Trustees to visit the scheme since March 2020 because of the Covid-19 pandemic but they have kept in touch with the team running the programme by email. Visits to Uganda will resume once it is safe to do so.

9. Risk Assessment

The Trust exists to make grants to hospitals which Sponsor a Nurse wishes to support financially. The major source of income to the Trust is gifts and charitable grants. The Trustees consider that the greatest risk to the Trust's ability to continue its activities is that giving to the Trust could diminish. Were income to decrease substantially, the Trust would have to reduce the level and/or scope of its grants. However, this risk is mitigated at the present time by the availability of reserves created by legacies.

Separate reserves are put aside for the Orphan project; should funds entirely cease we could fund the project for a further year while alternative arrangements were sought.

Further risks relate to exchange rate movements between sterling and the Ugandan shilling and the erosion of spending power in Uganda due to a high inflation rate.

Due to the Covid 19 pandemic trustees are aware that the hospital has incurred a diminution in income from user fees, and from closures to the primary school and the school of nursing and midwifery. However the hospital management team has made financial adjustments to take this into account and Kisiizi Partners has not incurred additional expenditure related to this issue in this financial year.

The trustees consider that existing internal control procedures provide reasonable assurance regarding the risk of losses arising from dishonest activities or negligence on the part of officers or trustees.

**Report of the Trustees
for the Year Ended 31 October 2020**

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the trustees on 17 August 2021 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'H. Smith', written in a cursive style.

Helen Smith (Chair of Trustees)

Independent Examiner's Report to the Trustees of KISIIZI PARTNERS

I report on the accounts of the charity for the year ended 31 October 2020 which are set out on pages seven to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 material matters have come to my attention which give me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

Simon Porter FCA
120 Woodcote Road
Caversham
Reading
RG4 7EZ

17 August 2021

KISIIZI PARTNERS

Statement of Financial Activities for the Year Ended 31 October 2020

	Note	2020		2019
		Unrestricted funds £	Restricted funds £	Total Funds £
Income and endowments from:				
Donations and legacies	4	190,526	76,784	267,310
Investments		100	142	242
Total		<u>190,626</u>	<u>76,926</u>	<u>267,552</u>
Expenditure on				
Charitable activities		190,829	83,879	274,708
Other	5	455	23	478
Total Resources Expended		<u>191,284</u>	<u>83,902</u>	<u>275,186</u>
Net Income		(658)	(6,976)	(7,634)
TOTAL FUNDS BROUGHT FORWARD		125,495	145,161	270,656
TOTAL FUNDS CARRIED FORWARD		<u>124,837</u>	<u>138,185</u>	<u>263,022</u>

The notes form part of these financial statements

Balance Sheet
At 31 October 2020

	Note	2020 funds £	2019 funds £
Current Assets			
Debtor - HM Revenue & Customs		6,423	2,484
Cash at bank and in hand		<u>256,999</u>	<u>268,652</u>
		263,422	271,136
Current Liabilities			
Creditors: Amounts falling due within one year - Accruals		400	480
Total assets less current liabilities		<u>263,022</u>	<u>270,656</u>
The Funds of the Charity	6		
Unrestricted funds		124,837	125,494
Restricted funds		<u>138,185</u>	<u>145,162</u>
Total Charity Funds		<u>263,022</u>	<u>270,656</u>

The financial statements were approved by the Board of Trustees on 17 August 2021 and were signed on its behalf by:



Helen Smith - Trustee

Statement of Cash Flows
for the Year Ended 31 October 2020

	2020			2019
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
Cash flows from operating activities				
Net income/(expenditure) per SOFA	(658)	(6,976)	(7,634)	7,344
Less Investment income	(100)	(142)	(242)	(315)
Increase in debtors	(3,939)	-	(3,939)	(543)
Decrease in creditors	(80)	-	(80)	-
	<u>(4,777)</u>	<u>(7,118)</u>	<u>(11,895)</u>	<u>6,486</u>
Cash flows from investing activities				
Investment income	<u>100</u>	<u>142</u>	<u>242</u>	<u>315</u>
Net increase/(decrease) in cash:	(4,677)	(6,976)	(11,653)	6,801
Total cash as at 1 November 2019	123,490	145,162	268,652	261,851
Total cash as at 31 October 2020	<u><u>118,813</u></u>	<u><u>138,186</u></u>	<u><u>256,999</u></u>	<u><u>268,652</u></u>

The notes form part of these financial statements

KISIIZI PARTNERS

Notes to the Financial Statements for the Year Ended 31 October 2020

1. ACCOUNTING POLICIES

Basis of preparation

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 FRS102) and applicable UK Accounting Standards and the Charities Act.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

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

2. Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses during the year (2019 - nil).

3. Employees

There were no employees during the year.

4. Donations and legacies

	2020			2019
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
Donations and legacies	160,560	67,531	228,091	164,838
Income tax recoverable	29,966	9,253	39,219	26,172
	<u>190,526</u>	<u>76,784</u>	<u>267,310</u>	<u>191,010</u>

KISIIZI PARTNERS

Notes to the Financial Statements - continued for the Year Ended 31 October 2020

	2020			2019
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£
5. Expenditure on Other				
Fee for Independent Examination	480	-	480	480
Other	(25)	23	(2)	60
	<u>455</u>	<u>23</u>	<u>478</u>	<u>540</u>
6. Movement in funds				
	At 1 November 2019	Incoming resources	Resources expended	At 31 October 2020
	£	£	£	£
Restricted Funds				
Allen Fund	51,602	100	2,000	49,702
Kisiizi Orphans Fund	93,559	76,826	81,902	88,483
Total Restricted Funds	<u>145,161</u>	<u>76,926</u>	<u>83,902</u>	<u>138,185</u>
Unrestricted funds	<u>125,494</u>	<u>190,626</u>	<u>191,284</u>	<u>124,836</u>
TOTAL FUNDS	<u><u>270,655</u></u>	<u><u>267,552</u></u>	<u><u>275,186</u></u>	<u><u>263,021</u></u>

Allen Fund

In 2006 the Trust received a legacy representing the residue of the estate of the late Miss Kathy Allen. Her parents suggested the funds be used to facilitate the training of nurses. Kisiizi Partners uses this money to provide accommodation for tutors and other staff, to enable orphans to train as nurses, and other activities that further enhance nurse education.

Kisiizi Orphans Fund

The objects of the charity were expanded in 2002 to include the support of Aids orphans through the title of Sponsor an Orphan. It now uses the working name of Kisiizi Orphans and supports orphans, regardless of why their parents died, and other vulnerable children.