



Kisiizi Partners
working together for health in Africa

Registered Charity Number: 1079118

Annual Report and Financial Statements

Year Ended 31 October 2021

KISIIZI PARTNERS

Contents of the Financial Statements for the Year Ended 31 October 2021

	Page
Report of the Trustees	1 to 5
Independent Examiner's report	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9

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.