



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.

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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.

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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.

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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.

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 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

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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>217,880</u>	<u>293,126</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>217,880</u>	<u>293,126</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>

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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>

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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	<u>138,779</u>	<u>62,261</u>	<u>143,168</u>	<u>57,872</u>
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.