		Trustees' Annual Report for the period									
				Period start date				Period end date					
		From		01	07	2022	To		30	6	2023		
Section A Reference and administration details													
Charity name						Friends of Kagando							
Other names charity is known by													
Registered charity number (if any)						1100302							
Charity's principal address						161 Burley Lane							
						Quarndon							
						Derby							
						Postcode				DE22 5JS			

Names of the charity trustees who manage the charity

		Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
	1	Dr Rob Morris	Chair	Resigned 17.11.2022	
	2	Helen Tuddenham	Treasurer	Resigned 31.12.2022	
	3	Dr Peter Lunn	Chair		
	4	Dr Chris Harris			
	5	Jen Morris		Resigned 17.11.2022	
	6	Maureen Moore			
	7	Elizabeth Lunn			
	8	Dr Oliver Penney			
	9	Dr Rachel Penney			
	10	Anna Kingdom	Treasurer	Appointed 17.11.2022	
	11	Meryl Warburton	Treasurer	Appointed 17.11.2022, Resigned 5.07.2023	
	12	Peter Cheshire		Appointed 17.11.2022	
	13	Peter Candy		Appointed 17.11.2022	
	14	Aimee Tokunbo Plumptre		Appointed 17.11.2022	

Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

TRUST DEED 06/09/03 as amended 07/10/03 and Constitution 2/2/18

How the charity is constituted
(eg. trust, association, company)

TRUST

Trustee selection methods
(eg. appointed by, elected by)

CONSENSUS OF TRUSTEES AT MEETING

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Organisation structure: -

Day to day management is by four main office holders; Chair, Treasurer, Vice-Chair, and Secretary with frequent e-mail and telephone communication. Key decisions are ratified at Trustee meetings at least three times annually.

This is supplemented by frequent contact with the Management Team at Kagando Hospital.

There is a related party with KARUDEC Hydro Power Limited, in that one trustee is a director of the company. This related party receives grants from Friends of Kagando to assist with establishing a reliable power supply for the Hospital. KARUDEC Hydro Power Limited ceased trading shortly after the year end, as a result of changes to the plans for establishing this supply.

We also share information with similar organisations supporting Kagando and other Ugandan projects; Friends of Kisiizi and Friends of Kiwoko. Liaison occurs with Kagando Mission Hospital Inc a USA based charitable organisation with aims and objectives similar to Friends of Kagando, and NOTDEC a UK based charity supporting the work of an orphanage close to Kagando Hospital.

Policies regarding safeguarding, grant making, expenses, data protection and fraud were last reappraised between May 2020 and November 2021. All of these are under review in Autumn 2023.

A risk register was implemented and agreed in January 2021, and is being reviewed in Autumn 2023. Specific risks are discussed at the trustees meeting as and when they arise. The main focus of the discussions on risk in this accounting period have been:

- Succession planning of trustees
- Ensuring there is evidence that the charity's grants to Kagando Hospital were being used for the specific purposes they were given for
- Security risks with attacks near Kagando Hospital
- Risks around the viability and fitness for purpose of Hydro Electric Scheme, given the nature of the project.
- Risks around large donations and being able to manage these with due care as a small charity.

Following a financial review of Kagando Hospital by an adviser based in Kenya in 2019, a programme of work was devised including training for the finance team, redesign of some financial systems and processes and

governance structures and the strengthening of financial controls. Covid halted this work, which has now been resumed and continued during the year. This is due for completion in 2023/24.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The relief of poverty and distress in particular but not restricted to financial and material support for Kagando Hospital and the surrounding rural community.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

In planning activities for 1 July 2022 to 30 June 2023 Friends of Kagando trustees have taken care to remember their objectives as set out above. This is in line with their duty to ensure that the activities of the charity had public benefit as required by the Charity Commission:

They have ensured that amongst other factors, the majority of support is given to Kagando Hospital, where there is great poverty and need for caring medical attention. Regular communication with Hospital management has helped the charity understand how best it can help reach those in need.

Other areas that have received support include local schools, and outreach for women's health, and palliative care work. This all has a positive impact in the community.

Sponsorship of students is supported where it will lead to future benefits for the hospital and to fill skill gaps in the local area.

Support has continued in respect of the project to establish a reliable power supply for the hospital, in conjunction with the hospital and Kagando Hydro Power Limited which was set up for this purpose. This will bring cost savings for the hospital and reduce dangerous power outages on the wards.

Communication has continued with donors via a regular newsletter - updating them on key activities, achievements, and how funds are being used.

Key achievements of the charity relating to these activities during the year are listed in more detail further below.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Unrestricted income is assigned by the Trustees to projects or areas of need in Kagando based on requests from the local leadership.

The Trustees facilitate transfer of funds from individual donors for specific projects nominated by the donor in liaison with project leaders in Kagando. Any grant exceeding £2,000 must be circulated and agreed by a majority of trustees before it is sent. Grants lower than £2,000 can be agreed by a subcommittee of trustees.

Volunteers at the hospital and Trustees are self-funding and responsible for their own health and safety.

In addition to the Trustees activities, support is provided to the charity by general volunteers in terms of fundraising and website maintenance.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

During the year 2022/23 Friends of Kagando has had many achievements. These include, but are not restricted to:

1. Contact has been maintained with supporters on a mailing list. Supporters are kept informed of developments and needs at Kagando Hospital and Uganda in general where appropriate.
2. A supporter's day is held every two years. The last one was an online event in May 2021 and planning has taken place for the next one in October 2023, which will be in person.
3. Funds have been raised from supporters and used to carry out the following work at Kagando Hospital and in the surrounding area: -
 - Support for Children's Ward, including equipment (£48.6K)
 - Salary support has been provided for Kagando Hospital (£57.2K)
 - Support for a local hydro electric power project, including pay (£76.6K)
 - Palliative care, women's health, prison health, and work with epilepsy has been supported (£20.7k)
 - Monies for financial review and advisory support to Kagando Hospital (£8.5k)
 - Support for Kagando Hospital for purchase of equipment, including vehicles, an ambulance, oxygen concentrators and probes (£21.8k)
 - Support for local primary schools for teacher's salaries, food for the children and the provision of scholastic materials and classroom building (£15.1k)
 - Support for medical and school fees for those who cannot afford (£11.5k)
 - Support for general running and maintenance costs of the hospital (£4k)
 - Sponsorship for further medical studies for Kagando staff (£17.7k)
 - Children's fun days for children living with HIV (£1.9k)
4. Visits by volunteer specialists, actual or potential donors and work experience placements (e.g., Medical Students) have been

Section D

Achievements and performance

facilitated and advised, in liaison with the local leadership in Kagando. Work placements are always under the direction of the local leadership and at their invitation or acceptance following an application. These include clinical and non-clinical services, teaching and research and information gathering roles both in the hospital and the community. Trustee visits in the year included teaching sessions for trainee doctors and medical staff.

5. Friends of Kagando hold a restricted fund for the establishment of a stable source of power for the Hospital. A complete review of the viability and fitness for purpose of the planned Hydro Electric Power Scheme was undertaken, in conjunction with Kagando Hydro Power Limited over a 6 month period. The outcome has been that the aims can be better achieved through a solar scheme, as technology has developed since 2017, and considering the funds that are available. This revised plan has been approved by the trustees and hospital and a programme of works is under development for 2023/24.
6. As part of the project to establish a reliable power source, a more cost efficient generator was installed. This is working well and minimises the length of power outages at the hospital.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity reserves cover all restricted and designated monies until disbursed. Otherwise, an unrestricted reserve is maintained, but with available unrestricted funds being transferred to Kagando Hospital on a regular basis. As a minimum the unrestricted reserves should consist of three months' worth of regular expenditure to Kagando in readily available cash. This also applies to the C100 reserve, held specifically for subsidising Children's ward fees.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Friends of Kagando is primarily supported by generous individual donors, many of whom give regularly. A number of churches and Charities are also regular donors.

All donated funds in the UK are held as cash. There are no policies on investment of funds in the UK to provide income or capital growth of donated funds. These will be developed when the income of the Trust justifies this. Investment in Uganda is limited to start-up costs for projects that are potentially revenue-raising, the proceeds of which are reinvested or used entirely in Uganda for Kagando based needs.



Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Dr Peter Lunn	Anna Kingdom
Chair	Treasurer

Date

23.02.24

Friends of Kagando
Trustees' Report
Year Ended 30th June 2023

Report of the Independent Examiner to the Trustees of Friends of Kagando

I report on the accounts of the Friends of Kagando for the year ended 30 June 2023 which are set out on the attached pages.

Respective responsibilities of trustee and examiner

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

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to 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 disclosed 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 provide a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities act 2011;
and
- to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Amy
Beecroft

3rd
December
Date: 2023

Name: Amy Beecroft

Relevant professional qualification or body: FCA

Address: 19 Newton Road
Lindfield
RH16
2NB



Friends of Kagando		Charity No (if any)	1100302
Annual accounts for the period			
Period start date	1/7/2022	To	Period end date 30/6/2023



Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	96,259	158,529	-	254,788	417,187
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	6,329	-	-	6,329	190
Separate material item of income	S05	-	-	-	-	-
Other	S06	58	-	-	58	1,054
Total	S07	102,646	158,529	-	261,175	418,431
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	216	-	-	216	222
Charitable activities	S09	74,936	206,815	-	281,751	242,204
Separate material item of expense	S10	8,542	-	-	8,542	16,533
Other	S11	223	6	-	229	543
Total	S12	83,917	206,821	-	290,738	259,502
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	18,729	(48,292)	-	(29,563)	158,929
Net income/(expenditure) Extraordinary items	S14	-	-	-	-	-
Transfers between funds	S15	18,729	(48,292)	-	(29,563)	158,929
Other recognised gains/(losses):	S16	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S17	(38,765)	38,765	-	-	-
Other gains/(losses)	S18	-	-	-	-	-
Net movement in funds	S19	-	-	-	-	-
	S20	(20,036)	(9,527)	-	(29,563)	158,929
Reconciliation of funds:						
Total funds brought forward	S21	90,155	286,400	-	376,555	217,626
Total funds carried forward	S22	70,119	276,873	-	346,992	376,555

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
	Total fixed assets	B05	-	-	-	-	-
Current assets							
Debtors	(Note 7)	B07	4,295	7,905	-	12,200	33,336
Cash at bank and in hand	(Note 8)	B09	66,072	268,968	-	335,040	343,620
	Total current assets	B10	70,367	276,873	-	347,240	376,956
Creditors: amounts falling due within one year							
		B11	248	-	-	248	401
	Net current assets/(liabilities)	B12	70,119	276,873	-	346,992	376,555
	Total assets less current liabilities	B13	70,119	276,873	-	346,992	376,555
Creditors: amounts falling due after one year							
		B14	-	-	-	-	-
Provisions for liabilities							
		B15	-	-	-	-	-
	Total net assets or liabilities	B16	70,119	276,873	-	346,992	376,555
Funds of the Charity							
Endowment funds	(Note 10)	B17	-	-	-	-	-
Restricted income funds	(Note 10)	B18	-	276,873	-	276,873	286,400
Unrestricted funds		B19	70,119	-	-	70,119	90,155
	Total funds	B21	70,119	276,873	-	346,992	376,555

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Anna Kingdom	23/02/24
	Dr Peter Lunn	23/02/24

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value. The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.* ☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Friends of Kagando have till now recorded a number of funds separate from the General reserve as unrestricted. Going forward these will be listed as restricted funds.
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	This decision has been made given a review of the understanding between the donors and Friends of Kagando at the point at which the funds are received.
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	The impact on the accounts has been transfer of £30,278 as of 1 July 2022, between unrestricted and restricted funds. This represents the balance of the affected funds at the end of the prior year.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2

Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
2.2 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

2.3 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500 . They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5. They are valued at cost.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. They are valued at cost.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Stocks and work in progress	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments. Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

None

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year funds £
Donations and legacies:	Donations and gifts	52,881	126,779	-	179,660	349,980
	Gift Aid	8,059	17,885	-	25,944	39,651
	Legacies	-	-	-	-	-
	General grants provided by other charities	35,319	13,865	-	49,184	27,556
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	96,259	158,529	-	254,788	417,187
Charitable	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	6,329	-	-	6,329	190
	Other	-	-	-	-	-
	Total	6,329	-	-	6,329	190
Separate	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Other	58	-	-	58	1,054
	Total	58	-	-	58	1,054
TOTAL INCOME		102,646	158,529	-	261,175	418,431

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

£212,805 for Hydro power project.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C

Notes to the accounts

(cont)

Note 4 Analysis of expenditure

	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Analysis								
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Administration costs	216	-	-	216	222	-	-	222
Total expenditure on raising funds	216	-	-	216	222	-	-	222
Expenditure on charitable activities								
Grants to Kagando hospital	61,006	78,991	-	139,997	153,427	-	-	153,427
Payments on behalf of Kagando/KHPL	7,910	33,438	-	41,348	13,559	1,540	-	15,099
Grants for local initiatives	6,020	75,274	-	81,294	7,836	45,928	-	53,764
Other related grants and payments	-	19,112	-	19,112	19,914	-	-	19,914
Total expenditure on charitable	74,936	206,815	-	281,751	194,736	47,468	-	242,204
Separate material								
Kagando hospital finance review	8,542	-	-	8,542	16,533	-	-	16,533
Total	8,542	-	-	8,542	16,533	-	-	16,533
Other								
Bank charges	103	6	-	109	135	270	-	405
Independent Examination costs	120	-	-	120	120	-	-	120
Admin costs	-	-	-	-	18	-	-	18
Total other expenditure	223	6	-	229	273	270	-	543
TOTAL EXPENDITURE	83,917	206,821	-	290,738	211,764	47,738	-	259,502

Section C**Notes to the accounts****(cont)****Note 5 Details of certain items of expenditure****5.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

This year £	Last year £
120	120

Section C

Notes to the accounts

(cont)

Note 6 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part

6.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grants to Kagando Hospital and Rural Development Centre	140,070	-	-	140,070
Various individuals to help with medical, school and medical training fees	-	20,839	-	20,839
Grants to local schools	15,048	-	-	15,048
Grants paid to Kagando Hydro Electric Power scheme	57,786	-	-	57,786
Grants to other local related organisations e.g. Rwenzori Women For Health	6,660			6,660
Total	219,564	20,839	-	240,403

Please enter "Nil" if the charity does not identify and/or allocate support costs.

6.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charities website.

No	Details provided below instead

Names of institution	Purpose	Total amount of grants paid £
Kagando Hospital	Salary support	48,000
Kagando Hospital	Subsidy of children's medical fees	48,000
Kagando Hospital	Palliative care work	17,131
Kagando Hydro Power Limited	Building Hydro Electric	57,786
KalikiKaliki Primary School	Salary support, running costs and	12,288
Total grants to institutions in reporting period		183,205
Other unanalysed grants		36,359
TOTAL GRANTS PAID		219,564

Section C	Notes to the accounts	(cont)
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Note 7 Debtors and prepayments

Please complete this note if the charity has any debtors

7.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors (Gift Aid and unbanked cheques)

Total

This year £	Last year £
-	-
-	-
12,200	33,336
12,200	33,336

Section C	Notes to the accounts	(cont)
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Note 8 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
231,239	224,909
103,801	118,711
-	-
335,040	343,620

Section C	Notes to the accounts	(cont)
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Note 9 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

None

Provide an estimate of the financial effect of the event or
a statement that such an estimate cannot be made

N/A

Section C

Notes to the accounts

(cont)

Note 10 Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below * Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General purposes	59,880	102,644	(83,918)	(8,487)	-	70,119
Child 100	R	Payment of medical fees of children and assistance to Children's ward	8,489	56,667	(48,620)	50	-	16,586
Kalikikaliki	R	Funds for Kalikikaliki Primary School	2,199	11,504	(12,288)	(452)	-	963
Nurses Salary	R	Payments to support nurses salary costs	1,704	13,837	(13,631)	-	-	1,910
Palliative	R	Support for palliative care costs	5,709	16,001	(22,486)	9,136	-	8,360
Sponsorship	R	Supporting hospital staff in further training	8,717	3,635	(9,904)	(2,448)	-	-
Rwenzori Women for Health	R	Supporting women's outreach health work	1,195	11,076	(4,660)	(100)	-	7,511
Hydro	R	For payments for Hydro Electric Power Scheme	286,400	25,334	(76,553)	(1,050)	-	234,131
Other funds	R	Various	2,262	20,478	(18,679)	3,351	-	7,412
Total Funds			376,555	261,176	(290,739)	-	-	346,992

Section C

Notes to the accounts

(cont)

Note 10 Charity funds (cont)

10.1 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General purposes	54,809	97,275	(85,886)	(6,318)	-	59,880
Child 100	UR	Payment of medical fees of children and assistance to Children's ward	24,203	40,286	(56,000)	-	-	8,489
Kalikikaliki	UR	Funds for Kalikikaliki Primary School	824	13,346	(11,531)	(440)	-	2,199
Nurses Salary	UR	Payments to support nurses salary costs	3,652	13,385	(15,333)	-	-	1,704
Palliative	UR	Support for palliative care costs	4,871	12,545	(16,633)	4,924	-	5,707
Sponsorship	UR	Supporting hospital staff in further training	3,673	10,000	(6,456)	1,500	-	8,717
Rwenzori Women for Health	UR	Supporting women's outreach health work	1,407	10,605	(10,817)	-	-	1,195
Hydro	R	For payments for Hydro Electric Power Scheme	120,833	212,805	(47,738)	500	-	286,400
Other funds	UR	Various	3,354	8,184	(9,108)	(166)	-	2,264
Total Funds			217,626	418,431	(259,502)	-	-	376,555

Section C	Notes to the accounts	(cont)
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Note 10 **Charity funds (cont)**

10.2 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	A transfer was made of the balance of a number of funds, in review of the understanding on which the donations were given (See note 1.3).	30,275
	A transfer was made from the Hydro Fund to the General fund to rectify a error in recording a particular donation.	1,050
	A transfer was made from the General fund to the Palliative care fund to support the purchase of a vehicle, as agreed by the trustees.	9,136
	A transfer was made from the General fund to the Sponsorship fund to cover a deficit arising out of agreed expenditure.	2,018
	A number of small transfers were made between restricted funds and the General fund were the donor agreed that the Gift Aid received could be treated as unrestricted.	Various
Between restricted funds	A transfer was made from the Sponsorship fund to the Individual support fund to better reflect the balance relating to an the individual being supported.	4,465

10.4 Designated funds

Planned use	Purpose of the designation	Amount

Section C

Notes to the accounts

(cont)

Note 11 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

11.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

11.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

11.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
KARUDEC Hydro Power Limited	See below	Grant to Hydro Electric Power Scheme and payments on behalf of the related party	£76,553	£0	£0	£0

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Grant is given for the purpose of establishing a reliable power supply at Kagando hospital

For any related party, please provide details of any guarantees given or received.

None

KARUDEC Hydro Electric Power Limited is deemed to be a related party as one of the directors Dr Peter Lunn, is also a trustee of Friends of Kagando. After the year end date it was subsequently wound up.

Section C	Notes to the accounts	(cont)
Note 12	Additional Disclosures	
<p>The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.</p>		
<p>None</p>		