



## **Trustees' Annual Report and Financial Statements**

**For the year ended 30th June 2024**

Registered Charity Number: 1100302

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## REFERENCE AND INFORMATION

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### **TRUSTEES THROUGHOUT THE YEAR 2023/24 and to the date of the signing of the financial statements were:**

|  |                  |
|--|------------------|
| Dr Peter Lunn                                      | <b>Chair</b>     |
| Dr Rachel Penney                                   | <b>Secretary</b> |
| Anna Kingdom ( <i>resigned 19 April 2024</i> )     | <b>Treasurer</b> |
| Elizabeth Lunn                                     |                  |
| Dr Chris Harris                                    |                  |
| Maureen Moore ( <i>resigned 22 February 2024</i> ) |                  |
| Dr Oliver Penney                                   |                  |
| Peter Cheshire                                     |                  |
| Peter Candy  |                  |
| Aimee Tokunbo Plumptre                             |                  |
| Rita Miller ( <i>from 12 July 2024</i> )           |                  |
| Dr Dominic Edwards ( <i>from 12 July 2024</i> )    |                  |

### **REGISTERED OFFICE**

161 Burley Lane  
Quarndon  
Derby  
DE22 5JS

### **INDEPENDENT EXAMINER**

Amy Beecroft, FCA  
Chartered Accountant  
19, Newton Road,  
Lindfield  
Haywards Heath,  
West Sussex  
RH16 2NB

## **TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2024**

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The trustees present their Annual Report and Financial Statements for the year ended 30th June 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Friends' constitution, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

Friends of Kagando is a registered charity, number 1100302 and is governed by its Trust Deed dated 06/09/2003 and Constitution dated 02/02/2018.

The Friends operates through trustees' meetings, which make decisions by consensus or straight votes. Trustee meetings take place at least three times annually, covering the broad strategy and areas of activity for the Friends, including consideration of grant making, investment, reserves and risk management policies and performance. All trustees serve in an honorary capacity.

Day to day management is carried out by four main office holders: Chair, Vice-Chair, Treasurer, and Secretary with frequent e-mail and telephone communication. They are supported by other trustees in different aspects of the Charity's activities, with any key decisions being ratified at Trustee meetings. This is supplemented by frequent contact with the Management Team at Kagando Hospital.

New trustees are appointed by consensus of trustees and are invited as needed to strengthen the team.

Many of the trustees also make visits to Kagando hospital to strengthen relations with hospital management and to monitor the use of funds. In 2023/24 no visits were made due to advice from the UK foreign office on travel to the area, but regular communication with the hospital management team was maintained.

To strengthen the management of the charity, the following policies are in place and are reviewed annually:

- Safeguarding
- Grant making
- Expenses
- Data Protection
- Reserves and investment

### **OBJECTIVES & PRINCIPAL ACTIVITIES**

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

## **TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2024, continued**

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### **PUBLIC BENEFIT**

In planning activities 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. Regular communication with Hospital management has helped the charity understand how best it can help reach those in need. The main activities undertaken are listed below.

### **SUMMARY OF THE MAIN ACTIVITIES AND KEY ACHEIVEMENTS**

#### Salary support

The majority of support was given to Kagando Hospital, where there is great poverty and need for caring medical attention. One of the ways in which the Friends do this is by helping financially with wage costs – the key running cost of the hospital. This amounted to £57.9K in 2023/24 (£57.2K in 2022/23), including specialist support, and covering around 15% of the hospital's total gross wages. Friends of Kagando remains the largest source of grant and donation funding for the hospital, supplementing fee and internally generated income, and support from Kasese District Local Government.

#### Children's ward

Via the C100 fund, Friends of Kagando provides subsidies to the cost of children's healthcare, helping to ensure that parents who otherwise could not afford to, feel able to take their sick children to hospital. In 2023/24 the subsidies sent by the Charity covered 78% of the discounts given. We also funded the purchase of an incubator and smaller equipment for the Neonatal ICU.

#### General Hospital equipment and buildings

Hospitals in Africa often rely on much more basic equipment than in the UK, and therefore the Friends can make a real difference in aiding in purchasing items to assist the quality of care. Items in 2023/24 included a new ultrasound battery, defibrillators and the fitting out of the hospital's new ambulance.

We also assisted in getting £21K of funds to the hospital for a building extension as part of the Lazarus project, which is focused on leprosy patients.

#### Health related outreach and local projects

The Friends support several health-based activities locally, some based at the hospital. This includes palliative care outreaches, work with epilepsy, Women's health, a Children's monthly activity club called JaJa day, and health work at the local prison. This all has a positive impact in the community. The palliative care team completed 8 outreaches a month to local areas, aided by the new vehicle purchase Friends of Kagando supported the year before.

Friends of Kagando also supported the sending of funds for water projects at Buthale and Kyondo. These allow the local households to fetch water safely without long arduous journeys into the valleys.

In May 2024 there were devastating floods in the Rwenzori mountains, causing suffering in the local area. An emergency appeal was generously responded to by donors and allowed the purchase of food, safe water tablets and other provisions for camps in the area, as well the as repairing of water damage at Kagando hospital.

## **TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2024, continued**

### Sponsorship

Sponsorship of students is supported where it will lead to future benefits for the hospital and to fill skill gaps in the local area. In the year we moved to a system where hospital management propose students for sponsorship, based on gaps in expertise at the hospital. Sponsorship in 2023/24 included training for palliative care, paediatric nursing and the continuation of a medical degree for one student, who has been supported over the last five years, and is in his final semester.

### Local schools

We continue to believe in the importance of education in helping the local community in its fight against poverty. The main recipient of funds in 2023/24 was KalikiKaliki Primary School, assisting with teacher's salaries, porridge for the children, repair of a water tank, and £3K for classroom building.

### Finance Review

2023/24 saw the culmination of a multi-year finance review for the hospital. This has led to improvements in internal controls, a stronger finance team, and a better awareness of the areas of financial concern. Some of the recommendations have already been taken on board and others are in the process of being implemented, but we hope this will lead to lasting change for the hospital's financial struggles. One outcome of this is a similar follow-on review of the HR department, which has already started and is highlighting key areas of improvement.

### Hospital Electricity Supply

The Friends continue to be heavily involved in a project to establish a reliable power supply for the hospital. This will bring cost savings for the hospital and reduce dangerous power outages on the wards. After a 6-month hiatus and review period, the project is moving forward and will be run on solar power, as opposed to Hydro, as initially planned. In 2023/24 designs were drawn up and post year end the contractor for the project selected.

### Hospital Visits

The friends facilitate and provide advice for visits by volunteer specialists, actual or potential donors and work experience placements (e.g., Medical Students), 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. Two elective student visits were made early in 2023/24, and several more planned, although sadly these had to be delayed due to advice from the foreign office to not travel to the area after local unrest and terrorist activity.

Due to this advice, any planned trustee visits in the year were also delayed. The trustees continue to monitor the situation.

### Communication

Regular communication with donors takes place via a regular newsletter around every 3 months - updating them on key activities, achievements, needs and how funds are being used. Monthly prayer and update meetings involving staff at the hospital, trustees and donors also took place. Communication has also been boosted via the launch of a new, more accessible website.

A Supporter's Day was held in October 2023 with inspiring talks, a chance to ask questions, and time to worship and prayer together about Kagando. This included a visit by Canon Uzziah, the Director of the hospital.

## **TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2024, continued**

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### **FINANCIAL REVIEW**

Total income for the year ended 30th June 2024 amounted to £265,868

Total outgoings for the year ended 30th June 2024 amounted to £226,581 with £224,468 spent on charitable activities. Other costs included fundraising costs, development of the updated website, and administration costs.

Total income less total outgoings results in a net surplus for the year, carried forward of £39,287. £38,017 of this surplus was in the general fund, after transfers.

### **RISK MANAGEMENT**

The trustees maintain an extensive risk register, which is reviewed annually at a trustees' meeting. The trustees have assessed the major risks to which the Friends' is exposed on an ongoing basis and are satisfied that systems are in place to reduce exposure to these risks. Risks are also discussed at trustee meetings as the need arises.

In 2023/24 the Trustees also undertook an exercise to focus and summarise the most serious risks. These were considered to be:

- Possibility of falling income for the charity over the medium to long term, as our donor age increases, and the cost-of-living crisis continues
- Problems at Kagando hospital with a direct consequence to the Friends' ability to carry out its charitable objectives, including climbing debt and lack of succession planning
- Reputational damage to the Friends from rumours or negative feedback
- Security issues in Uganda, given recent attacks. Currently the British foreign office is still advising against travel to the Kagando region.

For all these risks the Trustee's considered what actions were possible to mitigate and monitor them.

### **RESERVES POLICY**

The trustees have agreed that cash reserves broadly equivalent to six months regular expenditure to Kagando should normally be maintained in the General Fund as a buffer against loss of income. Three months of regular expenditure is also held in the C100 restricted reserve, held specifically for subsidising Children's ward fees.

The charity holds sufficient reserves to meet its reserve policy.

### **VOLUNTEERS**

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.

**TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2024, continued**

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**FUTURE PLANS**

The Charity will continue focusing its main support on Kagando hospital and aims to bring to completion in the next 12 months the solar project to improve the stability of the electricity supply there. It is also supporting a HR review to improve the staff recruitment, retention and management at the hospital, a process which has already started post year end. Other projects currently underway are the regeneration of the farm business unit and support for the hospital in purchasing a much-needed replacement X-ray machine. The trustees continue to be thankful for the generosity of the donors in enabling these activities.



## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### **FOR THE YEAR ENDED 30 June 2024**

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The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 Charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity, and which enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

## **STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER**

In so far as the trustees are aware at the time of approving the Trustees' Annual Report

- There is no relevant information of which the Independent Examiner is unaware; and
- They have taken all steps that they ought to have taken as trustees, in order to make themselves aware of any relevant information and to establish that it has been communicated to the Independent Examiner.

.....  
**Chairman of the Board of Trustees**  
**Dated:**

**Friends of Kagando**  
**Trustees' Report**  
**Year Ended 30<sup>th</sup> June 2024**

***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 2024 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*

Date: 4th December 2024

Name: Amy Beecroft

Relevant professional qualification or body: FCA

Address: 19 Newton Road

Lindfield

RH16 2NB

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 30 JUNE 2024**

|                                 | <u>Note</u> | <u>UNRESTRICTED</u><br><u>FUNDS</u><br>2023/24<br>£ | <u>RESTRICTED</u><br><u>FUNDS</u><br>2023/24<br>£ | <u>TOTAL</u><br><u>FUNDS</u><br>2023/24<br>£ | <u>TOTAL</u><br><u>FUNDS</u><br>2022/2023<br>£ |
|---------------------------------|-------------|---|---|--|--|
|                                 |             |   |   |  |  |
| <b>Income and endowments</b>    |             |   |   |  |  |
| Donations and legacies          | 3           | 97,797  | 156,001   | 253,798                                      | 254,788  |
| Charitable income               |             | -   | -   | -  | -  |
| Other trading income            |             | -   | -   | -  | -  |
| Investment Income               | 4           | 12,017  |   | 12,017                                       | 6,329  |
| Other income                    |             | 53  | -   | 53   | 58   |
| <b>Total income</b>             |             | <b><u>109,867</u></b>                               | <b><u>156,001</u></b>                             | <b><u>265,868</u></b>                        | <b><u>261,175</u></b>                          |
|                                 |             |   |   |  |  |
| <b>Expenditure on:</b>          |             |   |   |  |  |
| Raising funds                   |             | 216   | -   | 216  | 216  |
| Charitable activities           | 5/6         | 65,924  | 158,544   | 224,468                                      | 281,751  |
| Other                           | 7           | 1,897   | -   | 1,897  | 8,771  |
| <b>Total expenditure</b>        |             | <b><u>68,037</u></b>                                | <b><u>158,544</u></b>                             | <b><u>226,581</u></b>                        | <b><u>290,738</u></b>                          |
|                                 |             |   |   |  |  |
| <b>Net income/(expenditure)</b> |             | <b>41,830</b>                                       | <b>(2,543)</b>                                    | <b>39,287</b>                                | <b>(29,563)</b>                                |
| Transfers between funds         | 11          | (3,812)   | 3,812   |  | -  |
| <b>Net movement in funds</b>    |             | <b>38,018</b>                                       | <b>1,269</b>                                      | <b>39,287</b>                                | <b>(29,563)</b>                                |
|                                 |             |   |   |  |  |
| <b>Reconciliation in funds</b>  |             |   |   |  |  |
| Funds brought forward           |             | 70,119  | 276,873   | 346,992                                      | 376,555  |
| <b>Funds carried forward</b>    |             | <b><u>108,137</u></b>                               | <b><u>278,142</u></b>                             | <b><u>386,279</u></b>                        | <b><u>346,992</u></b>                          |

**BALANCE SHEET AS AT 30 June 2024**

|  |             | <b>UNRESTRICTED<br/>FUNDS<br/>2023/24<br/>£</b> | <b>RESTRICTED<br/>FUNDS<br/>2023/24<br/>£</b> | <b>TOTAL<br/>FUNDS<br/>2023/24<br/>£</b> | <b>TOTAL<br/>FUNDS<br/>2022/2023<br/>£</b> |
|--|-------------|---|---|--|--|
|  | <b>Note</b> |   |   |  |  |
| <b>CURRENT ASSETS</b>                            |             |   |   |  |  |
| Debtors  | 8           | 7,764   | 6,133   | 13,897                                   | 12,200                                     |
| Cash at Bank and in Hand                         | 9           | 100,501   | 272,509                                       | 373,010                                  | 335,040                                    |
| <b>TOTAL CURRENT ASSETS</b>                      |             | <b>108,265</b>                                  | <b>278,642</b>                                | <b>386,907</b>                           | <b>347,240</b>                             |
|  |             |   |   |  |  |
| <b>CURRENT LIABILITIES</b>                       |             |   |   |  |  |
| Creditors  |             | (128)   | (500)   | (628)                                    | (248)                                      |
| <b>NET CURRENT ASSETS</b>                        |             | <b>108,137</b>                                  | <b>278,142</b>                                | <b>386,279</b>                           | <b>346,992</b>                             |
| <b>TOTAL ASSETS LESS<br/>CURRENT LIABILITIES</b> |             | <b>108,137</b>                                  | <b>278,142</b>                                | <b>386,279</b>                           | <b>346,992</b>                             |
|  |             |   |   |  |  |
| <b>FUNDS OF THE CHARITY</b>                      |             |   |   |  |  |
| Unrestricted funds                               | 10          | 108,137   | -   | 108,136                                  | 70,199                                     |
| Restricted funds                                 | 10          | -   | 278,142                                       | 278,143                                  | 276,873                                    |
| <b>TOTAL FUNDS</b>                               |             | <b>108,137</b>                                  | <b>278,142</b>                                | <b>386,279</b>                           | <b>346,992</b>                             |

Notes at pages 13 to 21 form part of these accounts

Approved by the trustees on 23/1/25

  
Chairman & Trustee

  
Secretary & Trustee

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30 June 2024**

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#### **1. CHARITABLE STATUS**

Friends of Kagando, is registered as a charity with UK Charity Commission (No: 1100302). The charity constitutes a public benefit entity as defined by FRS 102.

#### **2. 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.

The Financial Statements are required to give a true and fair view. To achieve this, the trustees have chosen accounting policies suitable to a Charity, applied them consistently and made judgments on estimates that they consider prudent and reasonable.

##### **Going concern**

The trustees have applied the going concern basis of accounting, as they consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **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.

##### **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.

##### **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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30 June 2024**

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#### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advance payments for the goods or services it must provide.

#### **Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Taxation**

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

#### **Funds structure**

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### **Financial Instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2024**

**3. ANALYSIS OF INCOME - DONATIONS AND LEGACIES**

|                                     | <b><u>Unrestricted<br/>Funds<br/>2023/24</u></b> | <b><u>Restricted<br/>Funds<br/>2023/24</u></b> | <b><u>Total<br/>Funds<br/>2023/24</u></b> | <b><u>Total<br/>Funds<br/>2022/23</u></b> |
|-------------------------------------|--|--|---|---|
| Donations and gifts                 | 61,360   | 106,652  | 168,012                                   | 179,660                                   |
| Gift Aid                            | 11,493   | 13,372   | 24,865                                    | 25,944                                    |
| Grants from other charities         | 24,944   | 35,977   | 60,921                                    | 49,184                                    |
| <b>Total donations and legacies</b> | <b><u>97,797</u></b>                             | <b><u>156,001</u></b>                          | <b><u>253,798</u></b>                     | <b><u>254,788</u></b>                     |

In the prior year total restricted donations and legacies were £158,529

**4. ANALYSIS OF INCOME – INVESTMENT INCOME**

|                                | <b><u>Unrestricted<br/>Funds<br/>2023/24</u></b> | <b><u>Restricted<br/>Funds<br/>2023/24</u></b> | <b><u>Total<br/>Funds<br/>2023/24</u></b> | <b><u>Total<br/>Funds<br/>2022/23</u></b> |
|--------------------------------|--|--|---|---|
| Interest income                | 12,017   | -  | 12,017                                    | 6,329                                     |
| <b>Total investment income</b> | <b><u>12,017</u></b>                             | <b><u>=</u></b>                                | <b><u>12,017</u></b>                      | <b><u>6,329</u></b>                       |



**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2024**

**5. ANALYSIS OF EXPENDITURE - CHARITABLE ACTIVITIES**

|   | <b><u>Unrestricted<br/>Funds<br/>2023/24</u></b> | <b><u>Restricted<br/>Funds<br/>2023/24</u></b> | <b><u>Total<br/>Funds<br/>2023/24</u></b> | <b><u>Total<br/>Funds<br/>2022/23</u></b> |
|---|--|--|---|---|
| Grants to Kagando hospital                        | 54,018   | 105,904  | 159,922                                   | 139,997                                   |
| Payments on behalf of Kagando                     | 6,644  | 9,340  | 15,984                                    | 41,348                                    |
| Grants for local initiatives                      | 1,420  | 34,509   | 35,929                                    | 81,294                                    |
| Other related grants and payments                 | -  | 7,745  | 7,745                                     | 19,112                                    |
| Transport costs related to charitable activities  | 3,842  | 1,046  | 4,888                                     | -   |
| <b>Total expenditure on charitable activities</b> | <b><u>65,924</u></b>                             | <b><u>158,544</u></b>                          | <b><u>224,468</u></b>                     | <b><u>281,751</u></b>                     |

**6. GRANT MAKING**

| <b>Analysis</b>  | <b>Grants to<br/>Institutions</b> | <b>Grants to<br/>individuals</b> | <b>Total</b>          |
|--|-----------------------------------|----------------------------------|-----------------------|
| Grants to Kagando Hospital and Rural Development Centre                    | 160,529                           | -                                | 160,529               |
| Various individuals to help with medical, school and medical training fees | -                                 | 13,061                           | 13,061                |
| Grants to local schools  | 10,886                            | -                                | 10,886                |
| Grants paid to Kagando Hydro Electric Power scheme                         | 3,810                             | -                                | 3,810                 |
| Grants to other local related organisations                                | 15,310                            | -                                | 15,310                |
| <b>Total</b>   | <b><u>190,535</u></b>             | <b><u>13,061</u></b>             | <b><u>203,596</u></b> |

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 June 2024**

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**Grants to Institutions**

Friends of Kagando has made grants to particular institutions that are material in the context of its grant making.

| <b>Name of institution</b>  | <b>Purpose</b>                                       | <b>Total amount of grants paid £</b> |
|-----------------------------|--|--------------------------------------|
| Kagando Hospital            | Salary support                                       | 54,612                               |
| Kagando Hospital            | Subsidy of children's medical fees                   | 48,000                               |
| Kagando Hospital            | Building extension for the Lazarus (leprosy) project | 21,008                               |
| Kagando Hospital            | Palliative care work                                 | 9,000                                |
| Kagando Hydro Power Ltd     | Building reliable power supply                       | 3,810                                |
| KalikiKaliki Primary School | Salary support, running costs and classroom building | 10,886                               |
| Other unanalysed grants     |  | 43,219                               |
| <b>Total</b>                |  | <b>190,535</b>                       |

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 June 2024**

**7. DETAILS OF Other expenditure**

|                                    | <b>2023/24</b><br>£ | <b>2022/23</b><br>£ |
|------------------------------------|---------------------|---------------------|
| Independent examination fees       | 120                 | 120                 |
| Admin costs including bank charges | 407                 | 109                 |
| Kagando hospital finance review    | -                   | 8,542               |
| Professional fees                  | 1,370               | -                   |
| <b>Total other expenditure</b>     | <b><u>1,897</u></b> | <b><u>8,771</u></b> |

In the current year, £4,039 was granted to support the finance review at Kagando hospital but this was allocated to charitable activities as this was felt to better reflect the nature of the expense.

**8. DEBTORS**

|                                | <b>2023/24</b><br>£  | <b>2022/23</b><br>£  |
|--------------------------------|----------------------|----------------------|
| Prepayments and accrued income | 362                  | -                    |
| Gift Aid due from HMRC         | 13,536               | 12,200               |
| <b>Total</b>                   | <b><u>13,897</u></b> | <b><u>12,200</u></b> |

**9. CASH AT BANK AND IN HAND**

|                          | <b>2023/24</b><br>£   | <b>2022/23</b><br>£   |
|--------------------------|-----------------------|-----------------------|
| Cash at bank and in hand | 129,755               | 231,239               |
| Short term deposits      | 243,255               | 103,801               |
| <b>Total</b>             | <b><u>373,010</u></b> | <b><u>335,040</u></b> |

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 June 2024**

**10. FUNDS**

**10.1. Breakdown of funds 2023/24**

| Fund names                | Type         | Purpose and Restrictions  | Fund balances brought forward | Income  |           | Expenditure |   | Transfers |   | Fund balances carried forward |   |
|---------------------------|--------------|---|-------------------------------|---------|-----------|-------------|---|-----------|---|-------------------------------|---|
|                           |              |   |                               | £       | £         | £           | £ | £         | £ | £                             | £ |
| General                   | Unrestricted | General purposes  | 70,119                        | 109,866 | (68,038)  | (3,811)     |   |           |   | 108,136                       |   |
| Child 100                 | Restricted   | Payment of medical fees of children and assistance to Children's ward | 16,586                        | 54,226  | (50,195)  | -           |   |           |   | 20,617                        |   |
| Kalikikaliki              | Restricted   | Funds for Kalikikaliki Primary School                                 | 963                           | 11,014  | (10,886)  | -           |   |           |   | 1,091                         |   |
| Nurses Salary             | Restricted   | Supporting nurses' salary costs                                       | 1,910                         | 13,836  | (13,897)  | -           |   |           |   | 1,849                         |   |
| Palliative                | Restricted   | Support for palliative care costs                                     | 8,360                         | 13,295  | (9,000)   | -           |   |           |   | 12,655                        |   |
| Sponsorship               | Restricted   | Supporting hospital staff in further training                         | -                             | 1,200   | (5,306)   | 5,000       |   |           |   | 894                           |   |
| Rwenzori Women for Health | Restricted   | Supporting women's outreach health work                               | 7,511                         | 16,350  | (6,360)   | -           |   |           |   | 17,501                        |   |
| Power                     | Restricted   | Supporting a reliable power supply at Kagando hospital                | 234,131                       | 2,602   | (19,923)  | -           |   |           |   | 216,810                       |   |
| Flood relief              | Restricted   | Supporting emergency flood relief                                     | -                             | 5,817   | (4,503)   | -           |   |           |   | 1,314                         |   |
| Lazarus                   | Restricted   | Supporting a new building at Kagando hospital                         | -                             | 21,008  | (21,008)  | -           |   |           |   | -                             |   |
| Other funds               | Restricted   | Various   | 7,412                         | 16,654  | (17,465)  | (1,189)     |   |           |   | 5,412                         |   |
| <b>Total Funds</b>        |              |   | 346,992                       | 265,868 | (226,581) | -           |   |           |   | 386,279                       |   |

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 June 2024**

**10.2. Breakdown of funds 2022/23**

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

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30 June 2024**

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#### **11. TRANSFERS BETWEEN FUNDS**

£5,000 was moved from General funds to the sponsorship fund on the agreement of the trustees. This was to cover a deficit on the fund after a revitalised focus on supporting training in areas where the hospital had skill gaps. This focus will continue in 2024/25.

A number of small transfers of the gift aid element of donations were made from restricted funds to general funds on agreement with the donor, where the purpose of the donation was already satisfied.

#### **12. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES**

None of the trustees have been paid any remuneration, received any other benefits from an employment with the charity or a related entity, or have been reimbursed for trustee expenses.

In the year, the aggregate of donations given to Friends of Kagando by trustees was £7,700 (2022/23 £18,770).

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. Grants were given for the purpose of establishing a reliable power supply at Kagando hospital of £3,810 (2022/23 £76,553). No balances were outstanding at the year end. KARUDEC Hydro Electric Power Limited was wound up on 29th July 2023 with the decision to move to a solar powered scheme