



**Trustees' Annual Report and
Financial Statements**

For the year ended 30th June 2025

Registered Charity Number: 1100302

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REFERENCE AND INFORMATION

TRUSTEES THROUGHOUT THE YEAR 2024/25 and to the date of the signing of the financial statements were:

Dr Peter Lunn	Chair
Dr Oliver Penney	Vice Chair
Dr Rachel Penney	Secretary/Treasurer
Elizabeth Lunn	
Dr Chris Harris	
Peter Cheshire	
Peter Candy	
Aimee Tokunbo Plumptre	
Rita Miller (started July 2024)	
Dr Dominic Edwards (started July 2024)	

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

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TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2025

The trustees present their Annual Report and Financial Statements for the year ended 30th June 2025. 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 (FoK) is a registered charity, number 1100302 and is governed by its Trust Deed dated 06/09/2003 and Constitution dated 02/02/2018.

FoK 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.

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 2025, continued

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 ACHIEVEMENTS

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. Friends of Kagando remains the largest source of grant and donation funding for the hospital, supplementing fees 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 the fees feel able to take their sick children to hospital. We also funded the refurbishment of the Neonatal Intensive care unit.

General Hospital equipment and buildings

Hospitals in Africa often rely on much more basic equipment than in the UK, and therefore the FoK can make a real difference by helping to purchase items to assist the quality of care. Items funded in 2024/25 included 6 new oxygen concentrators and a UPS unit which allows an Uninterrupted Power Supply to essential equipment, thus limiting damage from fluctuating voltage and power outages. We have supported regular visits from an experienced BioMedical engineer who works with the hospital electrician to maintain essential equipment.

We have contributed to some upgrading of the guest house as this is potentially an important source of income for the hospital

Health related outreach and local projects

The Friends support several health-based activities locally. These include palliative care outreaches, work with epilepsy, Women's health, a monthly activity club (JaJa day) for families affected by HIV, and health work at the local prison. This all has a positive impact in the community. We also support the Rwenzori Women for Health initiative, providing education and health care to many of the remote communities around Kagando.

Sponsorship

Sponsorship of members of staff to undertake further training is supported where it will lead to future benefits for the hospital and to fill skill gaps in the local area. Sponsorship in 2024/25 included three nurses who have completed diploma courses in palliative care, and paediatric nursing and the completion of a medical degree for one student, who has been

TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2025, continued

supported over the last five years. We have now agreed to sponsor two young doctors as they undertake specialist training in Orthopaedics and Paediatrics, with a commitment to return to Kagando when their training is completed.

A generous donation from Interface Uganda has covered the salary for a physiotherapy intern.

Hospital Farm

Over 40 yrs ago a farm was established at Kagando Hospital to provide food and milk for malnourished children and also to generate income to subsidise fees for patients. Over the years the fields have fallen into disrepair but this year, with funds from Friends of Kagando and a lot of local enthusiasm, the farm has come back to life. A wide variety of crops has been planted, and there are plans for livestock as well

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 2024/25 was KalikiKaliki Primary School, with regular contributions to salaries, porridge for the children and a special payment for rebuilding a classroom.

Finance Review

There have been positive changes in the management team over the past two years and the review of the HR department has already led to areas of improvement.

Hospital Electricity Supply

The Friends continue to be heavily involved in a project to establish a reliable Solar power supply for the hospital which will bring cost savings for the hospital and reduce dangerous power outages on the wards. This has proved considerably more complex than anticipated, but the project is moving forward. We expect that final robust plans will be agreed soon and the work put out to tender.

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. During this year the foreign office has advised 'essential travel only' to the area after local unrest and terrorist activity. Several trustees have visited, but we have had to advise students to make other plans.

There continues to be a lot of interest and enthusiasm from students, and we very much hope that the FO advice will change soon. *(At the time of writing, in Jan 26, the FO warning is no longer in place and we already have several students booked in)*

Communication

Trustees are in regular contact with the hospital management team by Zoom, email and WhatsApp. Regular communication with donors takes place via the newsletter which is sent every 3 months, with updates 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 take place.

TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2025, continued

FINANCIAL REVIEW

Total income for the year ended 30th June 2025 amounted to £225,481

Total outgoings for the year ended 30th June 2025 amounted to £217,884 with £214,318 spent on charitable activities. Other costs included website maintenance, bookkeeping and other administration costs.

Total income less total outgoings results in a net surplus for the year, carried forward of £7,597.

RISK MANAGEMENT

The trustees maintain a risk register, which is reviewed annually at a trustees' meeting. The trustees have assessed the major risks to which the charity 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 2024/25 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,
- Security issues in Uganda. Currently the British foreign office is still advising against travel to the Kagando region but we are hopeful that this advice will change soon. *(at the time of writing this report the FO restrictions have been lifted)*

For all these risks the Trustees 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 2025, continued

FUTURE PLANS

The Charity will continue focusing its main support on Kagando hospital. The Solar Project has proved much more complicated than anticipated but progress is being made towards a robust design and we are very hopeful that work will begin soon. The HR review provided lots of interesting food for thought and for discussion with the management team. The first installment of payment for a new digital X Ray machine has been made and delivery is awaited. We are also planning to buy an Echocardiogram for the hospital to reduce the need to transfer patients elsewhere for investigations.

The trustees continue to be grateful for the generosity of the donors in enabling these activities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 June 2025

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:

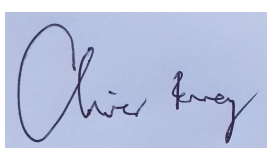
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the 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
- themselves aware of any relevant information and to establish that it has been communicated to the Independent Examiner.



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Chairman of the Board of Trustees

Dated: 10th April 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Charity for the year ended 30 June 2025.

Responsibilities and basis of report

The Charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act or
- (2) the accounts do not accord with those records, or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts 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.

Amy Beecroft

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

Dated: 27th March 2026

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2025

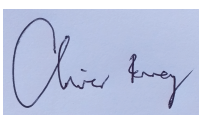
	Note	<u>UNRESTRICTED FUNDS 2024/25</u> £	<u>RESTRICTED FUNDS 2024/25</u> £	<u>TOTAL FUNDS 2024/25</u> £	<u>TOTAL FUNDS 2023/24</u> £
<u>INCOME</u>					
Donations and legacies					
Donations (inc Gift Aid)	3	71,420	142,547	213,967	253,798
Charitable Income		0	0	0	0
Other Trading Income		0	0	0	0
Investment income	4	11,367		11,367	12,017
Other Income - Just Giving, Jewellery sales		146	-	146	53
Total Income		<u>82,934</u>	<u>142,547</u>	<u>225,481</u>	<u>265,868</u>
<u>EXPENDITURE</u>					
Fund Raising		253	23	276	216
Charitable activities	5/6	71,310	142,539	213,849	224,468
Other	7	3,758	0	3,758	1,897
Total Expenditure		<u>75,321</u>	<u>142,562</u>	<u>217,883</u>	<u>226,581</u>
<u>NET INCOME/ (EXPENDITURE)</u>		<u>7,612</u>	<u>(15)</u>	<u>7,597</u>	<u>39,287</u>
Transfers between funds	11	(3,000)	3,000	-	-
Net movement in funds		4,612	2,985	7,597	39,287
Reconciliation in funds					
Funds brought forward		108,136	278,142	386,278	346,992
Funds carried forward		112,748	281,127	393,875	386,279

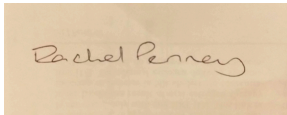
BALANCE SHEET AS AT 30 June 2025

	<u>Note</u>	<u>UNRESTRICTED FUNDS 2024/5</u>	<u>RESTRICTED FUNDS 2024/5</u>	<u>TOTAL FUNDS 2024/25 £</u>	<u>TOTAL FUNDS 2023/2024 £</u>
CURRENT ASSETS					
Debtors	8	1,321	1,297	2,618	13,897
Cash at Bank and in Hand	9	111,555	279,830	391,385	373,010
TOTAL CURRENT ASSETS		<u>112,876</u>	<u>281,127</u>	<u>394,003</u>	<u>386,907</u>
CURRENT LIABILITIES					
Creditors		(128)	-	(128)	(628)
NET CURRENT ASSETS		<u>112,748</u>	<u>281,127</u>	<u>393,875</u>	<u>386,279</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>112,748</u>	<u>281,127</u>	<u>393,875</u>	<u>386,279</u>
FUNDS OF THE CHARITY					
Unrestricted funds	10	111,848		111,848	108,136
Restricted funds	10		281,127	281,127	278,143
TOTAL FUNDS		112,748	281,127	393,875	386,279

Notes at pages 13 to 23 form part of these accounts

Approved by the trustees on ...10th April 2026.....

... 
Chairman & Trustee

... 
Secretary & Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2025

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.

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 2025

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 2025

3. ANALYSIS OF INCOME - DONATIONS AND LEGACIES

	<u>Unrestricted Funds 2024/25</u>	<u>Restricted Funds 2024/25</u>	<u>Total Funds 2024/25</u>	<u>Total Funds 2023/24</u>
Donations and gifts	43,039	107,769	150,808	168,012
Gift Aid	7,527	16,619	24,147	24,865
Grants from other charities	20,854	18,159	39,013	60,921
Total donations and legacies	<u>71,420</u>	<u>142,547</u>	<u>213,967</u>	<u>253,798</u>

In the prior year total restricted donations and legacies were £156,001

4. ANALYSIS OF INCOME – INVESTMENT INCOME

	<u>Unrestricted Funds 2024/25</u>	<u>Restricted Funds 2024/25</u>	<u>Total Funds 2024/25</u>	<u>Total Funds 2023/24</u>
Interest income (Epworth)	11,367	-	11,367	12,017
Total investment income	<u>11,367</u>	<u>-</u>	<u>11,367</u>	<u>12,017</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

5. ANALYSIS OF EXPENDITURE - CHARITABLE ACTIVITIES

	<u>Unrestricted Funds 2024/25</u>	<u>Restricted Funds 2024/25</u>	<u>Total Funds 2024/25</u>	<u>Total Funds 2023/24</u>
Grants to Kagando hospital	64,143	79,081	143,224	159,992
Payments on behalf of Kagando (mainly for X Ray machine)	4,452	40,498	44,950	15,984
Grants for local initiatives (school and water projects)	2,715	22,960	25,675	35,929
Other related grants and payments	0	0	0	7,745
Transport costs related to charitable activities	0	0	0	4,888
Total expenditure on charitable activities	<u>71,310</u>	<u>142,539</u>	<u>213,849</u>	<u>224,468</u>

6. GRANT MAKING

Analysis	<u>Grants to Institutions</u>	<u>Grants to individuals</u>	<u>Total 2024/25</u>	<u>Total 2023/24</u>
Grants to Kagando Hospital and Rural Development Centre	135,325	-	135,325	160,529
Various individuals to help with training fees	-	-	-	13,061
Grants to local schools	11,451	-	11,451	10,886
Grants paid to, or on behalf of, Kagando Electric Power scheme	4,044	-	4,044	3,810
Grants to other local related organisations	18,079		18,079	15,310
Total	<u>168,899</u>	<u>=</u>	<u>168,899</u>	<u>203,596</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2025

Grants to Institutions

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

Name of institution	Purpose	Total amount of grants paid £
Kagando Hospital	Salary support	56,232
Kagando Hospital	Subsidy of children's medical fees	48,000
Kagando Hospital	Palliative care work	6,000
Kagando Hospital Farm	Redeveloping farm land	2,159
Rwenzori Women for Health	Community Outreach and health education	10,060
Kagando Hospital Solar Project	Building reliable power supply	4,044
KalikiKaliki Primary School	Salary support, running costs and classroom building	11,451
Other unanalysed grants		30,934
Total		<u>168,899</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2025

7. DETAILS OF OTHER EXPENDITURE

	2024/25 £	2023/24 £
Independent examination fees	120	120
Bank charges	79	76
Just Giving	253	-
Professional fees	3,040	1,370
Other Admin charges	519	=
Total other expenditure	<u>4,011</u>	<u>1,566</u>

In the current year, £2,580 was granted to support the HR 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

	2024/25 £	2023/24 £
Prepayments and accrued income (Stewardship)	125	362
Gift Aid due from HMRC	2,619	13,536
Total	<u>2,744</u>	<u>13,898</u>

9. CASH AT BANK AND IN HAND

	2024/25 £	2023/24 £
Cash at bank and in hand	136,557	129,755
Short term deposits	254,622	243,255
Total	<u>391,179</u>	<u>373,010</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2025

FUNDS

10.1 Breakdown of funds 2024/25

Fund names	Type	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£
General	Unrestricted	General purposes	108,136	82,934	(75,322)	(3,000)	112,748
Child 100	Restricted	Payment of medical fees of children and assistance to Children's ward	20,617	49,355	(53,018)		16,954
Nurses Salary	Restricted	Supporting nurses' salary costs	1,849	19,837	(9,442)	-	12,244
Power	Restricted	Supporting a reliable power supply at Kagando hospital	216,809	2,062	(8,773)	-	210,098
Kalikikaliki	Restricted	Funds for Kalikikaliki Primary School	1091	10,958	(11,451)	-	598
Rwenzori Women for Health	Restricted	Supporting women's outreach health work	17,501	4,950	(10,060)	-	12,391
Palliative	Restricted	Support for palliative care costs	12,655	4,252	(6,000)	-	10,907
Special Salaries	Restricted	Supporting emergency flood relief	3,380		(3,240)	-	140
Sponsorship	Restricted	Supporting hospital staff in further training	893	1,000	(1,330)	3,000	3,563
Physio	Restricted	Supporting an intern	548	8,500	(712)	-	8,336
X Ray	Restricted	Providing a new X ray machine	-	41,030	(36,485)	-	4,545
Other funds	Restricted	Sand filters, Compassion, individuals	2,799	604	(2,051)	-	1,352
		Total Funds	386,279	225,482	217,882	-	393,876

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025**

10.2. 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

Friends of Kagando*Registered Charity number: 1100302*

Year ended 30 June 2025

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
Total Funds			346,992	265,868	(226,581)	-	386,279

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2025

TRANSFERS BETWEEN FUNDS

£3,000 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 2025/26.

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 £18,000 (2023/24 £7,700).

Kagando Hospital Farm has a separate bank account which is managed by the Financial Controller at Kagando hospital

Rachel Penney
March 2026

