

NIGERIA HEALTH CARE PROJECT

England & Wales · Charity number 1112932

Details

Other names NHCP

Status Registered

Legal form Other

Registered 2006-02-06

Register [View on the Charity Commission register](#)

Contact

Address 1 Gledhow Park Road
Leeds
LS7 4JX

Phone 01132938351

Email nhcp@btinternet.com

Website <http://www.nhcp.org.uk>

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSE, FOR THE BENEFIT OF PERSONS LIVING IN NIGERIA, WHICH WILL ASSIST IN PROVIDING PARTICULARLY BUT NOT EXCLUSIVELY, HEALTH CARE SERVICES AND FACILITIES

Activities: Raising and distributing funds for Health Care Projects in Nigeria
Training health care workers in Nigeria

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Nigeria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£41,539	£54,009	-	-
2024-03-31	£93,838	£76,510	-	-
2023-03-31	£46,239	£109,226	-	-
2022-03-31	£40,294	£144,114	-	-
2021-03-31	£197,820	£67,673	-	-

Trustees

Name	Role	Appointed
ALISON MARGARET REDMORE	Chair	2014-12-02
Chiemela Obijuru Nwagbara		2020-09-05
Clare Meachin		2013-12-03
David Bolton Cundall		
Dr Oluwasomidotun Olumayowa Idowu		2022-04-23
Dr Paula Dawson		2021-09-25
HELEN ONILADO RN		2013-06-11
ISOKEN SUSAN SOLANKE		2012-03-29
JENNIFER MAUREEN BENFIELD		
OLUFISAYO MOSUNMOLA SOTIRE		2014-12-02
Olajide Olasubomi Majekodunmi		2017-09-12
Rev JENNIFER HUNTER SMITH		
Rev Michael Charles Meachin		2020-09-05
Timothy Nigel Everard Rogers		

Accounts

NIGERIA HEALTH CARE PROJECT

CHARITY REGISTRATION NUMBER 1112932

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester, West Sussex
PO20 7EG

NIGERIA HEALTH CARE PROJECT
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FOR THE YEAR ENDED 31ST MARCH 2025

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NIGERIA HEALTH CARE PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1112932
WORKING NAMES	NHCP
START OF FINANCIAL YEAR	01 April 2025
END OF FINANCIAL YEAR	31 March 2025
TRUSTEES AT 31 MARCH 2025	Mrs Alison Redmore - Chair of Trustees Miss Jennifer Benfield Rev Michael Meachin Mr Timothy Rogers Dr Paula Dawson Rev Dr Jennifer Hunter-Smith Mr Chiemela Nwagbara Dr David Cundall Mr David Laycock Mrs Susan Solanke Mrs Helen Onilado Mrs Clare Meachin Mrs Olufisayo Sotire Mr Olajide Majekodumni Dr Oluwasomidotun Olumayowa Idowu The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.
GOVERNING INSTRUMENT	Declaration of Trust dated 29th December 2005.
REGISTRATION DATE	6th February 2006: Standard registration
OBJECTS	To promote any charitable purpose, for the benefit of persons living in Nigeria, which will assist in providing particularly but not exclusively, health care services and facilities.
CORRESPONDENCE ADDRESS	1 Gledhow Park Road Leeds LS7 4JX
BANKERS	Barclays Bank Plc Leicester Leicestershire LE87 2BB
INDEPENDENT EXAMINER	Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester, West Sussex PO20 7EG

NIGERIA HEALTH CARE PROJECT TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2025

Additional governance issues:

Methodist Church Nigeria provides information and advice about health facilities that we support. Other information and advice is provided, from time to time, by the Global Relationships Team, Methodist Church in Britain.

The major risk is the misappropriation of funds in Nigeria, this is minimised by the maintenance of audit trails for funds sent via Methodist Church Nigeria to the places we support. Funds are distributed through Methodist Church Nigeria; each centre is required to present an annual report including a financial report as a condition of further funding.

Revised templates for annual and financial reports from centres, agreed jointly with Methodist Church Nigeria in November 2023, have proved useful in helping our Nigerian colleagues to report back in a consistent way and to think strategically as funding from NHCP continues to reduce.

Objectives and activities

Charitable Objects:

To promote any charitable purpose, for the benefits of persons living in Nigeria, which will assist in providing particularly, but not exclusively, health care services and facilities.

Aims:

1. To support the local Methodist Church Nigeria leadership in providing health care facilities and trained personnel in areas of Nigeria which have poor or non-existent services as an expression of our common Christian love and discipleship
2. To work with the Nigerian diaspora to raise awareness and funds for the above cause
3. To work with the World Church Relationships Team of the Methodist Church in Britain to continue a creative partnership with Methodist Church Nigeria
4. To be good stewards of our financial resources

Objectives:

The same objectives as for 2023-24 were pursued. These were:

- a. Raise the profile of NHCP and build a strong online presence for NHCP
- b. Focus on primary healthcare
- c. Build effective working and communication partnerships between all stakeholders
- d. Continue our focus on healthcare education and training

In addition, and underpinning all of these, has been a greater focus on monitoring and evaluation, both within NHCP's work in the UK and in our partnerships with Methodist Church Nigeria and its health facilities and health training institutions.

Activities:

a. A little progress has been made in raising our profile and building a strong online presence. This has been mainly due to the limited capacity of the trustees. We have not been able to recruit someone to develop and implement a social media strategy; this remains a priority. However, NHCP has paid for one of our trustees to join the Medical Association for all Nigerians in Great Britain (MANSAG) with the aim of raising our profile with the main organisation for health care professionals of Nigerian heritage working in the UK.

b. The focus on primary health care has continued and is best evidenced by NHCP's commitment to, and investment in, the Methodist College of Health Technology, Ebenta-Okwoku which trains primary health care workers. Their students continue to perform well in national examinations and the College is recognised as a pioneer of e-learning.

People's health is precarious and healthcare is difficult to deliver safely without an adequate supply of clean water so NHCP was pleased to receive an anonymous donation of £40,000 to be used specifically for an effective water supply for the Health and Restoration Centre for Psychiatric Illness at Agboke and the neighbouring community of Ohimini. It took over six years from the initial contact about a potential donation to the successful completion of the project. The delay was partly due to Covid pandemic but mainly due to ensuring that the most appropriate technology was used and that a competent local management committee, with correct oversight from the local and national church was in place.

c. MCN Health Dept agreed to the establishment of linkages between small groups of trustees and small groups of centres (typically two of each) which should improve trustee engagement in the UK and the connectedness between centres in Nigeria and their linked trustees. One such linkage was implemented in 2024-5, with a pairing of the two mental health centres we support at Edawu and Agboke.

d. Focus on education and training

The highlight of this reporting year was the successful delivery of Helping Babies Breathe training by the Primary Health Care authorities of Abia State, 27th-31st January 2025. A total of 184 qualified health workers from all 17 local government areas of the State were trained. The lead local training coordinator, Mrs Felicia Fечи Ujah, who volunteers her time for NHCP-inspired training, was central to the successful outcomes of this programme. She was joined by Dr Joseph Onah, lead local training coordinator from Benue State, who travelled a long distance and used his own time to support the programme.

NHCP contributed equipment - 100 bag/valve/masks - funded by Matlock Rotary Club and transported to Abia State by NHCP trustees and their relatives. We were very encouraged that such a large-scale programme was delivered with NHCP's two lead local training coordinators as the key clinical leaders of the programme.

A failure to produce annual reports from one centre for 2022-23 and 2023-24 led to NHCP reporting this as a serious incident to the Charity Commission on 17.09.2024. This was investigated as fully as possible by Methodist Church Nigeria who found no evidence of diversion of funds and reported that it was a failure of reporting due to rapid staff turnover.

NIGERIA HEALTH CARE PROJECT

TRUSTEES ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31st MARCH 2025

Other activities:

i) Fund-raising: NHCP's traditional funding base (predominately individuals, churches and Wesley Guilds) continues to reduce in number with a consequent reduction in available funds for revenue funding. NHCP continues to receive legacies from the estates of previous supporters and most of these funds are used to support infrastructure projects in Nigeria

ii) Allocation of funds is decided in partnership with Methodist Church Nigeria's Health Department. Grants are used by the various centres to:

- a. Facilitate building programmes
- b. Facilitate purchase of medical equipment
- c. Fund medical and support staff
- d. Provide support for the mentally ill
- e. Purchase medicines
- f. Facilitate inspections of facilities by the Medical Board of Methodist Church Nigeria
- g. Provide health care education

iii) Collaborative learning with health workers in Nigeria.

iv) Improving the understanding of Nigeria and its health care needs by talks, leaflets, correspondence and via the charity's website.

v) Encouraging a wider national network of people to prosper this work.

Equality, Diversity and Inclusion:

Of the fifteen trustees, six are British Nigerians and eight are women.
We have not asked trustees about their sexual orientation.

Financial Review:

The Charity continues to be viable, with generous donations from our supporters and some bequests, however the regular income is reducing due to the continued reduction in contributions from individuals, members of Wesley Guilds and The Association of Friends and therefore Gift aid accredited to these donations. The Trustees have been made aware that decisions on future funding will have to be considered if the reduction in gifts continues.

A visit by two Trustees to Nigeria in November 2023 was achieved with the charity also funding the travel and expenses of Project delegates to Lagos, (This was due to the restricted travel placed on our trustees by The Methodist Church Nigeria for safety reasons). A Monitoring and Evaluation workshop was set up to further help projects account for the charitable grants sent. A collaborative approach to develop a revised pro-forma for annual reports and accounts was well-received and has resulted in better accounting from the majority of centres supported by NHCP.

Unrestricted year-end balance was £44,574. The Charity aims to send an annual Grant to the supported centres which varies depending upon the donations received in the year. The aim is to provide a sum to the value of around £22,000 for staff salaries made up from donations by the Association of Friends and the Unrestricted Fund, this currently is achievable for the next two financial years.

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. 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.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on.....11/10/2025.....

Signed on their behalf by Trustee.....David Cunball.....

Printed Name:

DAVID CUNBALL

NIGERIA HEALTH CARE PROJECT

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025

Report to the trustees/ members of Nigeria Health Care Project on the accounts for the year ended 31st March 2025 set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no 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; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Zita Derbak
Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester, West Sussex
PO20 7EG

Sign: 

Date: 05.11.2025

NIGERIA HEALTH CARE PROJECT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024/25 £	Total 2023/24 £
INCOMING RESOURCES					
Donations & Legacies	3a	28,852	10,117	38,969	90,213
Investment Income	3b	2,556	-	2,556	3,426
Charitable Activities	3c	14	-	14	200
TOTAL INCOMING RESOURCES		31,422	10,117	41,539	93,838
PAYMENTS					
Costs of Charitable Activities	4	38,309	15,700	54,009	76,510
RESOURCES EXPENDED		38,309	15,700	54,009	76,510
NET INCOMING/(OUTGOING) RESOURCES		(6,887)	(5,583)	(12,470)	17,328
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		(6,887)	(5,583)	(12,470)	17,328
RECONCILIATION OF FUNDS:					
Balances Brought Forward		4,962	83,672	88,634	71,306
Opening Balance Adjustment	5	46,500	-46,500	-	-
BALANCES CARRIED FORWARD		44,574	31,589	76,163	88,634

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes form part of these financial statements, found on pages 9 to 14

NIGERIA HEALTH CARE PROJECT
BALANCE SHEET
FOR THE YEAR ENDED 31st MARCH 2025

		Unrestricted Fund £	Restricted Fund £	Total 31-Mar-25 £	Total 31-Mar-24 £
Assets	Notes				
Tangible Assets	2	-	-	-	-
Investment Assets	6	-	-	-	-
		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	45,474	31,589	77,063	89,516
Total Current Assets		45,474	31,589	77,063	89,516
Creditors: amounts falling due within one year	9	900	-	900	882
NET CURRENT ASSETS		44,574	31,589	76,163	88,634
TOTAL ASSETS less current liabilities		44,574	31,589	76,163	88,634
Creditors: amounts falling due in more	10	-	-	-	-
NET ASSETS		44,574	31,589	76,163	88,634
FUNDS OF THE CHARITY					
General Funds		44,574	-	44,574	4,962
Restricted funds	5	-	31,589	31,589	83,672
TOTAL FUNDS		44,574	31,589	76,163	88,634

Approved by the Trustees on 11/10/2025.....

Signed on their behalf by Trustee.....

Printed Name:

DAVID CUNDALL

NIGERIA HEALTH CARE PROJECT
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

This page does not form part of the statutory financial statements.

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

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.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows: Equipment at 25%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

2. TANGIBLE FIXED ASSETS

The Charity held no fixed assets investments during this or the previous financial period.

This page does not form part of the statutory financial statements

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2025

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2024/25 £	Total 2023/24 £
a) Donations & Legacies				
Donation income	12,620	-	12,620	59,121
Gift Aid	1,722	-	1,722	3,067
Miscellaneous Income	-	-	-	32
Personal - Association of Friends	-	10,117	10,117	10,590
Personal - Others	14,510	-	14,510	17,403
	28,852	10,117	38,969	90,213
b) Investment Income				
Interest and Loyalty Awards	2,556	-	2,556	3,426
Interest	-	-	-	-
	2,556	-	2,556	3,426
c) Incoming from Charitable Activities				
Income from sales	14	-	14	200
	14	-	14	200

4. EXPENDITURE

Note	Unrestricted Funds £	Restricted Funds £	Total 2024/25 £	Total 2023/24 £
Charitable Activities:-				
Association of Friends (Grants)	-	10,500	10,500	10,000
Bank charges	44	-	44	196
DR MacDonald Bequest	-	5,200	5,200	-
Ebenta College (Grants)	-	-	-	18,000
Edawa (Accept)	-	-	-	-
Murial Frampton Bequests	-	-	-	-
Grants (to other charities)	-	-	-	-
MCN Project	25,568	-	25,568	21,500
Insurance	-	-	-	394
Miscellaneous Expenditure	3,787	-	3,787	1,377
Mollie Huggins Bequest	7,782	-	7,782	-
Agboke water project	-	-	-	20,000
Travel	-	-	-	4,162
Governance costs:				
Independent Examiner Fee	1,128	-	1,128	882
	38,309	15,700	54,009	76,510

This page does not form part of the statutory financial statements

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR	Balance 01-Apr-24 £	Opening Balance adj	Income £	Expenditure £	Transfer £	Balance 31-Mar-25 £
Association of Friends	6,927	-	10,117	(10,500)	-	6,544
Training Fund	2,580	-	-	-	-	2,580
Travel Fund	2,889	-	-	-	-	2,889
Muriel Frampton Bequest*	21,840	(6,000)	-	-	-	15,840
Dr. MacDonald Bequest	8,936	-	-	(5,200)	-	3,736
Mollie Huggins Bequest **	28,000	(28,000)	-	-	-	-
Agboke water project***	12,500	(12,500)	-	-	-	-
	83,672	(46,500)	10,117	(15,700)	-	31,589

*Muriel Frampton Bequest: An adjustment of £6,000 has been made to this fund's closing balance at 31.03.2024 due to the misallocation of expenditure that were allocated to the general fund in the previous financial year.

**Mollie Huggins fund: due to clerical error in the prior years this fund has been reflected in the annual accounts as restricted funds, while the donor specified no purpose for this fund so can be spent as the trustees see fit without any restriction. Therefore an adjustment of £21,840 has been made to be included in the general fund from the 24/25 account moving forwards.

***Agboke water project: An adjustment of £12,500 has been made to this fund's closing balance at 31.03.2024 due to the misallocation of expenditure that were allocated to the general fund in the previous financial year.

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-23 £	Income £	Expenditure £	Transfer £	Balance 31-Mar-24 £
Association of Friends	6,337	10,590	(10,000)	-	6,927
Training Fund	80	-	-	2,500	2,580
Travel Fund	3,145	3,589	(3,845)	-	2,889
Muriel Frampton Bequest	24,840	-	-	(3,000)	21,840
Dr. MacDonald Bequest	8,936	-	-	-	8,936
Ebenta Appeal	-	-	(18,000)	18,000	-
Mollie Huggins Bequest	28,000	-	-	-	28,000
Agboke water project	-	20,000	(20,000)	12,500	12,500
	71,338	34,179	(51,845)	30,000	83,672

This page does not form part of the statutory financial statements

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

5. RESTRICTED FUNDS (Continued)

GRANTS

CURRENT FINANCIAL YEAR

CENTRE	General £	Association Of Friends £	Total 2024/25 £
Agboke-Centre for Mentally ill	2,625	1,125	3,750
Bethesda Hospital	750	1,500	2,250
Bethesda Orphans	3,750	1,500	5,250
Ebenta School of Health Technology	11,150	3,000	14,150
Edawu Community Mental Health Care	7,825	1,125	8,950
Igbo-Ora	-	2,250	2,250
MCN Health Department	1,500	-	1,500
Royal Cross Hospital	5,200	-	5,200
Uzakoli Leprosy centre	3,500	-	3,500
MBH	2,250	-	2,250
TOTAL	38,550	10,500	49,050

GRANTS

PREVIOUS FINANCIAL YEAR

CENTRE	General £	Association Of Friends £	Total 2023/24 £
Agboke-Centre for Mentally ill	1,750	750	2,500
Bethesda Hospital	500	1,000	1,500
Bethesda Orphans	2,500	1,000	3,500
Ebenta School of Health Technology	500	2,000	2,500
Edawu Community Mental Health Care	1,750	750	2,500
Igbo-Ora	-	1,500	1,500
Item Hospital	750	750	1,500
Northern Health Centres - Damishi, Kamuru, Galadima	2,000	1,500	3,500
Ugboju hospital	750	750	1,500
Uzakoli - Motherless Babies	1,500	-	1,500
TOTAL	12,000	10,000	22,000

This page does not form part of the statutory financial statements

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-25 £	Total 31-Mar-24 £
Bank Current Account	44,513		44,513	659
Bank Deposit Account	-	20,623	20,623	26,690
Central Finance Board	961	10,966	11,927	62,167
	45,474	31,589	77,063	89,516

8. DEBTORS AND PREPAYMENTS

The Charity held no Debtors during this or the previous financial period.

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-25 £	Total 31-Mar-24 £
Independent Examiner's Fee	900	-	900	882
	900	-	900	882

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

Two trustees received a total of £367 to be reimbursed for their out of pocket expenses regarding travel and hospitality cost. (2024: £13,661)

No material transaction took place between the organisation and a trustee or any person connected with them in this period. (2024: Nil)

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

NIGERIA HEALTH CARE PROJECT

CHARITY REGISTRATION NUMBER 1112932

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

NIGERIA HEALTH CARE PROJECT
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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NIGERIA HEALTH CARE PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1112932
WORKING NAMES	NHCP
START OF FINANCIAL YEAR	01 April 2023
END OF FINANCIAL YEAR	31 March 2024
TRUSTEES AT 31 MARCH 2024	Mrs Alison Redmore - Chair of Trustees Miss Jennifer Benfield Rev Michael Meachin Mr Timothy Rogers Dr Paula Dawson Rev Dr Jennifer Hunter-Smith Mr Chiemela Nwagbara Dr David Cundall Mr David Laycock Mrs Susan Solanke Mrs Helen Onilado Mrs Clare Meachin Mrs Olufisayo Sotire Mr Olajide Majekodumni Dr Oluwasomidotun Olumayowa Idowu The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.
GOVERNING INSTRUMENT	Declaration of Trust dated 29th December 2005.
REGISTRATION DATE	6th February 2006: Standard registration
OBJECTS	To promote any charitable purpose, for the benefit of persons living in Nigeria, which will assist in providing particularly but not exclusively, health care services and facilities.
CORRESPONDENCE ADDRESS	1 Gledhow Park Road Leeds LS7 4JX
BANKERS	Barclays Bank Plc Leicester Leicestershire LE87 2BB
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF

NIGERIA HEALTH CARE PROJECT TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2024

Additional governance issues:

Methodist Church Nigeria provides information and advice about health facilities that we support. Other information and advice is provided, from time to time, by the Global Relationships Team, Methodist Church in Britain.

The major risk is the misappropriation of funds in Nigeria, this is minimised by the maintenance of audit trails for funds sent via Methodist Church Nigeria to the places we support. Funds are distributed through Methodist Church Nigeria; each centre is required to present an annual report including a financial report as a condition of further funding. A group of NHCP trustees should visit these centres triennially. The Covid-19 pandemic, followed by a period of worsening insecurity has prevented visits to Nigeria during the past 4 years.

Two trustees (David Cundall and Paula Dawson) were able to visit Nigeria in November 2023 for consultations with the leadership of the church, the MCN Medical Board and the staff of the MCN Health Department. Security concerns prevented visits to the centres we support, however two workshops - one on monitoring and evaluation (three days) and the other on neonatal resuscitation training (two days) provided opportunities to talk directly with staff from the majority of places support by NHCP. Staying in Lagos meant that the trustees had more time for effective consultations and spent much less time travelling than during previous trustee visits.

Objectives and activities

Charitable Objects:

To promote any charitable purpose, for the benefits of persons living in Nigeria, which will assist in providing particularly, but not exclusively, health care services and facilities.

Aims:

1. To support the local Methodist Church Nigeria leadership in providing health care facilities and trained personnel in areas of Nigeria which have poor or non-existent services as an expression of our common Christian love and discipleship
2. To work with the Nigerian diaspora to raise awareness and funds for the above cause
3. To work with the World Church Relationships Team of the Methodist Church in Britain to continue a creative partnership with Methodist Church Nigeria
4. To be good stewards of our financial resources

Objectives:

The same objectives as for 2022-23 were pursued. These were:

- a. Raise the profile of NHCP and build a strong online presence for NHCP
- b. Focus on primary healthcare
- c. Build effective working and communication partnerships between all stakeholders
- d. Continue our focus on healthcare education and training

In addition, and underpinning all of these, has been a greater focus on monitoring and evaluation, both within NHCP's work in the UK and in our partnerships with Methodist Church Nigeria and its health facilities and health training institutions.

Activities:

a. Little progress has been made in raising our profile and building a strong online presence. This has been mainly due to the limited capacity of the trustees. We have not been able to recruit someone to develop and implement a social media strategy; this remains a priority.

b. The focus on primary health care has continued and is best evidenced by NHCP's commitment to, and investment in, the Methodist College of Health Technology, Ebenta-Okwoku which trains primary health care workers.

c. Effective working and communication between NHCP and MCN improved during and after the trustees' visit to Nigeria, after a four-year gap without a visit. The shared task of developing new templates for annual reports and accounts from centres during the monitoring and evaluation workshop was a good example of effective partnership working to achieve a common goal.

A short 'drama' given by trustees helped Nigerian partners to understand the value of NHCP receiving regular updates, including photos and videos, from centres to facilitate awareness and fund-raising in the UK.

MCN Health Dept agreed to the establishment of linkages between small groups of trustees and small groups of centres (typically two of each) which should improve trustee engagement in the UK and the connectedness between centres in Nigeria and their linked trustees. These linkages will be implemented in 2024-25.

d. Focus on education and training

The link with Ebenta College has been strengthened during this year, particularly as the college and NHCP were joint applicants for UK Government funding for Global Health Workforce Development which was managed by the Tropical Health and Education Trust. Although our application was ultimately unsuccessful, the process led to active links being made with the Community Health Practitioners Board of Nigeria (the Federal Government body that oversees pre-service and in-service training for community health workers) and with ADRAP (Africa Diseases Prevention and Research Development Initiative) a Nigeria NGO with the capacity and track record to develop e-learning tools. Our application aimed to strengthen the Community Health Extension Worker workforce by the introduction of blended learning using e-learning. One result of this shared endeavour was that Ebenta College is now regarded by the Community Health Practitioners Board as a pioneer of e-learning amongst Colleges of Health Technology in Nigeria. The two-day workshop on neonatal resuscitation with existing and potential new local training coordinators succeeded in rekindling enthusiasm of colleagues from Bende and Abia states. This led Nigerian colleagues leading further 'Helping Babies Breathe' training sessions for students at Ebenta College and for qualified community health extension workers in both areas later in 2024. One of the lead coordinators, Felicia Fечи, was voted primary health care nurse of the year for Abia State 2023. Her voluntary work with NHCP has enabled NHCP's work to be recognised by primary health care managers at State level.

NIGERIA HEALTH CARE PROJECT

TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31st MARCH 2024

Other activities:

i) Fundraising: NHCP's traditional funding base (predominantly individuals, churches and Wesley Guilds) continues to reduce in number with a consequent reduction in available funds for revenue funding. NHCP did not secure the UK government grant for which we applied (see above) in November 2023 but the process improved our ability to do so in the future. NHCP continues to receive legacies from the estates of previous supporters and most of these funds are used to support infrastructure projects in Nigeria.

ii) Allocation of funds is decided in partnership with Methodist Church Nigeria's Health Department. Grants are used by the various centres to:

- a. Facilitate building programmes
- b. Facilitate purchase of medical equipment
- c. Fund medical and support staff
- d. Provide support for the mentally ill
- e. Purchase medicines
- f. Facilitate inspections of facilities by the Medical Board of Methodist Church Nigeria
- g. Provide health care education

iii) Collaborative learning with health workers in Nigeria.

iv) Improving the understanding of Nigeria and its health care needs by talks, leaflets, correspondence and via the charity's website.

v) Encouraging a wider national network of people to prosper this work.

Equality, Diversity and Inclusion:

Of the fifteen trustees, six are British Nigerians and eight are women.

We have not asked trustees about their sexual orientation.

Financial Review:

The Charity continues to be viable, with generous donations from our supporters and some bequests, however the regular income is reducing due to the continued reduction in contributions from individuals, members of Wesley Guilds and The Association of Friends and therefore Gift aid accredited to these donations. The Trustees have been made aware that decisions on future funding will have to be considered if the reduction in gifts continues.

A visit by two Trustees to Nigeria in November 2023 was achieved with the charity also funding the travel and expenses of Project delegates to Lagos, (This was due to the restricted travel placed on our trustees by The Methodist Church Nigeria for safety reasons). A Monitoring and Evaluation workshop was set up to further help projects account for the charitable grants sent. A collaborative approach to develop a revised pro-forma for annual reports and accounts was well-received and has resulted in better accounting from the majority of centres supported by NHCP.

Trustees' Responsibilities

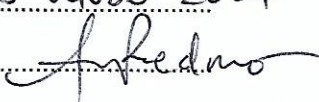
The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. 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.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on..... 5 October 2024

Signed on their behalf by Trustee 

Printed Name: MRS ALISON M REDMORE

NIGERIA HEALTH CARE PROJECT

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2024

Report to the trustees/ members of Nigeria Health Care Project on the accounts for the year ended 31st March 2024.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no 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; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Zita Derbak
Independent Examiners Ltd
Unit 2 The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

Sign: 

Date: 15.11.2024

NIGERIA HEALTH CARE PROJECT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £
INCOMING RESOURCES					
Donations & Legacies	3a	56,034	34,179	90,213	44,581
Investment Income	3b	3,426	-	3,426	1,563
Charitable Activities	3c	200	-	200	95
TOTAL INCOMING RESOURCES		59,659	34,179	93,838	46,239
PAYMENTS					
Costs of Charitable Activities	4	24,665	51,845	76,510	109,226
RESOURCES EXPENDED		24,665	51,845	76,510	109,226
NET INCOMING/(OUTGOING) RESOURCES		34,994	(17,666)	17,328	(62,987)
TRANSFERS BETWEEN FUNDS		(30,000)	30,000	-	-
NET MOVEMENT IN FUNDS		4,994	12,334	17,328	(62,987)
RECONCILIATION OF FUNDS:					
Balances Brought Forward		-32	71,338	71,306	134,293
BALANCES CARRIED FORWARD		4,962	83,672	88,634	71,306

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes form part of these financial statements, found on pages 9 to 15.

NIGERIA HEALTH CARE PROJECT
BALANCE SHEET
FOR THE YEAR ENDED 31st MARCH 2024

		Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Assets	Notes				
Tangible Assets	2	-	-	-	-
Investment Assets	6	-	-	-	-
		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	5,844	83,672	89,516	72,146
Total Current Assets		5,844	83,672	89,516	72,146
Creditors: amounts falling due within one year	9	882	-	882	840
NET CURRENT ASSETS		4,962	83,672	88,634	71,306
TOTAL ASSETS less current liabilities		4,962	83,672	88,634	71,306
Creditors: amounts falling due in more	10	-	-	-	-
NET ASSETS		4,962	83,672	88,634	71,306
FUNDS OF THE CHARITY					
General Funds		4,962	-	4,962	(32)
Restricted funds	5	-	83,672	83,672	71,338
TOTAL FUNDS		4,962	83,672	88,634	71,306

Approved by the Trustees on 5 October 2024.....

Signed on their behalf by Trustee.....

Printed Name: MRS ALISON M. REDMORE

NIGERIA HEALTH CARE PROJECT
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

This page does not form part of the statutory financial statements.

NIGERIA HEALTH CARE PROJECT
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES (continued)
Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

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.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows: Equipment at 25%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

2. TANGIBLE FIXED ASSETS

The Charity held no fixed assets investments during this or the previous financial period.

This page does not form part of the statutory financial statements

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2024

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £
a) Donations & Legacies				
Donation income	35,532	23,589	59,121	22,920
Gift Aid	3,067	-	3,067	3,089
Guilds	-	-	-	1,837
Miscellaneous Income	32	-	32	3,495
Personal - Association of Friends	-	10,590	10,590	11,904
Personal - Others	17,403	-	17,403	1,336
	56,034	34,179	90,213	44,581
b) Investment Income				
Interest and Loyalty Awards	3,426	-	3,426	1,555
Interest	-	-	-	8
	3,426	-	3,426	1,563
c) Incoming from Charitable Activities				
Income from sales	200	-	200	95
	200	-	200	95

4. EXPENDITURE

Note	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £
Charitable Activities:-				
Association of Friends (Grants)	-	10,000	10,000	29,500
Bank charges	196	-	196	344
DR MacDonald Bequest	-	-	-	-
Ebenta College (Grants)	-	18,000	18,000	10,000
Edawa (Accept)	-	-	-	-
Murial Frampton Bequests	-	-	-	12,000
Grants (to other charities)	-	-	-	-
MCN Project	21,500	-	21,500	12,484
Insurance	394	-	394	393
Miscellaneous Expenditure	1,377	-	1,377	78
Mollie Huggins Bequest	-	-	-	23,587
Agboke water project	-	20,000	20,000	20,000
Travel	317	3,845	4,162	-
Governance costs:				
Independent Examiner Fee	882	-	882	840
	24,665	51,845	76,510	109,226

This page does not form part of the statutory financial statements

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-23	Income	Expenditure	Transfer	Balance 31-Mar-24
Association of Friends	6,337	10,590	(10,000)	-	6,927
Training Fund	80	-	-	2,500	2,580
Travel Fund	3,145	3,589	(3,845)	-	2,889
Muriel Frampton Bequest	24,840	-	-	(3,000)	21,840
Dr. MacDonald Bequest	8,936	-	-	-	8,936
Ebenta Appeal	-	-	(18,000)	18,000	-
Mollie Huggins Bequest	28,000	-	-	-	28,000
Agboke water project	-	20,000	(20,000)	12,500	12,500
	71,338	34,179	(51,845)	30,000	83,672

PREVIOUS FINANCIAL YEAR	Balance 01-Apr-22	Opening bal adj	Income	Expenditure	Transfer	Balance 31-Mar-23
Association of Friends *	22,101	1,832	11,904	(29,500)	-	6,337
Training Fund	80	-	-	-	-	80
Travel Fund **	500	2,645	-	-	-	3,145
Training Travel Fund **	2,117	(2,117)	-	-	-	-
Muriel Frampton Bequest	36,840	-	-	(12,000)	-	24,840
Dr. MacDonald Bequest ***	-	7,600	1,336	-	-	8,936
Ebenta Appeal****	(7,113)	7,113	-	(10,000)	10,000	-
Mollie Huggins Bequest ****	62,500	(10,913)	-	(23,587)	-	28,000
Agboke water project	-	-	20,000	(20,000)	-	-
	117,025	6,160	33,240	(95,087)	10,000	71,338

Notes for year 22/23:

The Training Travel fund has been consolidated into the Travel Fund as agreed in financial year end 2021/22. Ebenta appeal was supported in by the Mollie Huggins Bequest Fund in 21/22 Financial year.

*An adjustment of £1,832 has been made to the Association of Friends closing balance at 31.03.2022 due to the misallocation of two gift aid donations that were allocated to the general fund in the previous year.

** An adjustment of £2,117 has been made to the Travel Fund from the Travel and Training Fund to consolidate them into one fund, as they serve the same purpose. This was agreed in the previous financial year. In 2021/22, the income amount of £528 was also transferred to the Travel Fund from general funds.

*** An adjustment of £7,600 has been made to the Mc Donald Bequest fund due to the misallocation of income to the general fund in the previous year.

****An adjustment has been made to the Ebenta Appeal. In 21/22 The Ebenta Appeal was supported by £7113 from the Mollie Huggins Bequest which allowed the £10,000 to be spent on this projects in that year, leaving £0 balance at year end. In 22/23 the amount of £10,000 was transferred from general fund to the Ebenta appeal which was then spent on this project in this year, leaving £0 balance at year end. In addition, income of £1,200 and expenditure of £5,000 were misallocated to the general fund in the previous financial year, therefore a net adjustment of £3,800 has been entered.

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2024

5. RESTRICTED FUNDS (Continued)

GRANTS

CURRENT FINANCIAL YEAR

CENTRE	General	Association of Friends	Total 2023/24
	£	£	£
Agboke-Centre for Mentally ill	1,750	750	2,500
Bethesda Hospital	500	1,000	1,500
Bethesda Orphans	2,500	1,000	3,500
Ebenta School of Health Technology	500	2,000	2,500
Edawu Community Mental Health Care	1,750	750	2,500
Igbo-Ora	-	1,500	1,500
Item Hospital	750	750	1,500
Northern Health Centres - Damishi, Kamuru, Galadima	2,000	1,500	3,500
Ugboju hospital	750	750	1,500
Uzakoli - Motherless Babies	1,500	-	1,500
			-
TOTAL	12,000	10,000	22,000

GRANTS

PREVIOUS FINANCIAL YEAR

CENTRE	General	Association of Friends	Total 2022/23
	£	£	£
Agboke-Centre for Mentally ill	5,250	1,500	6,750
Bethesda Hospital	1,500	2,000	3,500
Bethesda Orphans	7,500	2,000	9,500
Ebenta School of Health Technology	1,250	5,000	6,250
Edawu Community Mental Health Care	5,250	1,500	6,750
Igbo-Ora	-	3,000	3,000
Item Hospital	750	1,500	2,250
Northern Health Centres - Damishi, Kamuru, Galadima	6,250	3,250	9,500
Ugboju hospital	2,500	1,750	4,250
Uzakoli - Motherless Babies	4,500	-	4,500
TOTAL	34,750	21,500	56,250

This page does not form part of the statutory financial statements

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

5. RESTRICTED FUNDS (Continued)

FRAMPTON BEQUEST	2023/24	2022/23
	£	£
Balance as 31.03.23	24,840	36,840
Expenditure in 23/24		
Grants made to Projects	3,000	12,000
	<u>3,000</u>	<u>12,000</u>
Balance at 31.03.24	<u>21,840</u>	<u>24,840</u>
Ring fenced money		
Capital Grants to be made to Projects **	-	6,000
Training	21,840	18,840
	<u>21,840</u>	<u>24,840</u>
Unallocated Funds as at 31.03.24	<u>-</u>	<u>-</u>
**Capital Grants still to be made		
Bethesda Orphans	-	-
MCN Medical Board	-	6,000
	<u>-</u>	<u>6,000</u>
DR MACDONALD BEQUEST	2023/24	2022/23
	£	£
Balance as 31.03.23	8,936	7,600
Income in 23/24	-	1,336
Balance at 31.03.24	<u>8,936</u>	<u>8,936</u>
MOLLIE HUGGINS BEQUEST	2023/24	2022/23
	£	£
Balance as 31.03.23	28,000	51,587
Expenditure in 23/24		
Capital Grants made to Projects	-	23,587
Balance at 31.03.24	<u>28,000</u>	<u>28,000</u>

This page does not form part of the statutory financial statements

NIGERIA HEALTH CARE PROJECT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Bank Current Account	659	-	659	1,014
Bank Deposit Account	5,185	21,505	26,690	2,275
Central Finance Board	-	62,167	62,167	68,857
	5,844	83,672	89,516	72,146

8. DEBTORS AND PREPAYMENTS

The Charity held no Debtors during this or the previous financial period.

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Independent Examiner's Fee	882	-	882	840
	882	-	882	840

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

Two Trustees visited Nigeria in November 2023 with expenses paid which total £13,661. This amount included their expenses and the expenses for the Projects delegates to travel to Lagos and attend a three day Monitoring and Evaluation Workshops and a two day Training Coordinators workshop.

This was a very valuable and necessary expense. Methodist Church Nigeria placed travel restrictions on the Trustees for safety reasons but meeting the project members in person was essential. Funding was all agreed by the Trustees.(2023:Nil)

No material transaction took place between the organisation and a trustee or any person connected with them in this period. (2023: Nil)

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

NIGERIA HEALTH CARE PROJECT

CHARITY REGISTRATION NUMBER 1112932

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

NIGERIA HEALTH CARE PROJECT
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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LEGAL AND ADMINISTRATIVE INFORMATION

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT	Declaration of Trust dated 29th December 2005.
REGISTRATION DATE	6th February 2006: Standard registration
OBJECTS	To promote any charitable purpose, for the benefit of persons living in Nigeria, which will assist in providing particularly but not exclusively, health care services and facilities.
CORRESPONDENCE ADDRESS	1 Gledhow Park Road Leeds LS7 4JX
BANKERS	Barclays Bank Plc Leicester Leicestershire LE87 2BB
INDEPENDENT EXAMINER	Zita Derbak Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF

NIGERIA HEALTH CARE PROJECT

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2023

Additional governance issues:

Methodist Church Nigeria provides information and advice about health facilities that we support. Other information and advice is provided, from time to time, by the Global Relationships Team, Methodist Church in Britain.

Funds are distributed through Methodist Church Nigeria; each centre is required to present an annual report including a financial report as a condition of further funding. A group of trustees should visit these centres triennially. The Covid-19 pandemic, followed by a period of worsening insecurity has prevented visits to Nigeria during 2021-22. A visit to Nigeria by Trustees is scheduled for November 10th - 26th of 2023.

The major risk is the misappropriation of funds in Nigeria, this is minimised by the maintenance of audit trails for funds sent via Methodist Church Nigeria to the places we support.

NHCP's participation in the 18 month mentorship programme for small Civil Society Organisations run by the Tropical Health and Education Trust (THET) and funded by UK Aid finished, as planned, at the end of 2022. The aim of the programme was to enable organisations to improve their governance, partnership working and ability to apply successfully for external grants. As a consequence of this programme we have:

- Renewed our existing policies (financial control, safeguarding, equality and diversity, health and safety, complaints) and added volunteering policy
- Committed to establishing better monitoring and evaluation systems, with the help of an external consultant, in partnership with Methodist Church Nigeria
- Developed a more in-depth partnership with the leadership of the Methodist College of Health Technology, Ebenta-Okwoku, Oju LG Benue State

Travel in Nigeria by trustees and trainers carries particular risks. Risk assessments, including close attention to current advice for travellers from the Foreign and Commonwealth Office, are completed before each visit.

Objectives and activities

Purpose:

To promote any charitable purpose, for the benefits of persons living in Nigeria, which will assist in providing particularly, but not exclusively, health care services and facilities.

Aims:

1. To support the local Methodist Church Nigeria leadership in providing health care facilities and trained personnel in areas of Nigeria which have poor or non-existent services as an expression of our common Christian love and discipleship
2. To work with the Nigerian diaspora to raise awareness and funds for the above cause
3. To work with the World Church Relationships Team of the Methodist Church in Britain to continue a creative partnership with Methodist Church Nigeria
4. To be good stewards of our financial resources

Objectives:

Trustees have held two strategy days and appointed a strategy group to take forward key objectives identified as part of this ongoing strategic review. The four outcomes of the first strategy day were:

- Raise the profile of NHCP and build a strong online presence for NHCP
- Focus on primary healthcare
- Build effective working and communication partnerships between all stakeholders
- Continue our focus on healthcare education and training

More detailed work has followed, focusing on improving communications, developing more fund-raising initiatives and improving our monitoring and evaluation.

Succession planning:

Paula Dawson has taken the lead for education and training as learning coordinator. Jide Majekodunmi is website coordinator. Trustees are still seeking a social media coordinator and someone to take over the administration of the charity from David Cundall, the current coordinator.

Activities:

i) Fund-raising mainly, but not exclusively, from organisations and individuals connected with the British Methodist Church e.g. coffee mornings, talks, distribution of leaflets, church services etc. The number of talks given has reduced drastically as a result of the pandemic. Sustaining our level of giving to Nigeria has become increasingly dependent on legacies. These have proved to be transformative in enabling infrastructure projects in Nigeria but are unpredictable in their timing and amount. NHCP needs to get better at applying for grant income and we are actively seeking ways of doing this.

ii) Allocation of funds to Nigerian health facilities based on visits by Trustees to Nigeria; information from annual reports and correspondence; information from Methodist Church Nigeria. The grants are used by the various centres/clinics to:

- a. Facilitate building programmes
- b. Facilitate purchase of medical equipment
- c. Fund medical and support staff
- d. Provide support for the mentally ill
- e. Purchase medicines
- f. Facilitate inspections of facilities by the Medical Board of Methodist Church Nigeria
- g. Provide health care education

iii) Collaborative learning with health workers in Nigeria

iv) Improving the understanding of Nigeria and its health care needs by talks, leaflets, correspondence and via the charity's website. Encouraging a wider national network of people to prosper this work.

NIGERIA HEALTH CARE PROJECT

TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2023

Additional details of activities:

Paula Dawson has led on the early development of an e-learning programme on women's health and family planning in partnership with Ebenta College using the Theology-X learning platform run by Cliff College which also works in partnership with Methodist Church Nigeria.

All trustees and people supporting the project are volunteers.

We currently support 11 centres in Nigeria. It is now over 13 years since we were able to visit the two health centres in the North, due to security concerns.

We have more work to do in increasing the diversity of the Trustee Board and in attracting younger people as volunteers and supporters. At the end of this reporting year, 7 of the 16 Trustees were British Nigerians, 8 trustees were women. We have not asked trustees about their sexual orientation.

Financial Review:

It was pleasing to note the yearly donations had increased for 22/23 compared with 21/22 however this was largely due to a large donation for one particular project. Donations in general are reducing due to the closure of many Guilds and a reduction in the numbers of the Association of Friends, this remains a concern and has been highlighted to the Trustees.

Expenses have remained low and below the agreed 5% threshold, this is due to meetings being held on-line and due to Covid the bi-annual visit to projects not undertaken.

A visit to Nigeria is planned for 2023 to re-assure projects of continued involvement re-assess needs and assure trustees of funds reaching destination. There is no doubt held by the Trustees that funds sent to the projects through MCN are reaching their destinations and being correctly used. A new form for Projects to use for reporting is being developed which will more accurately detail exact use of the Charity Grants.

With the reduction in regular annual donations which causes a draw on bequest funds there is a concern that the ability to meet the bi-annual grants will eventually become not possible. It is estimated that current level of grants can be maintained for next two to three years before. This is known and discussed by Trustees and other sources of income are always explored. The Trustees agreed to hold a reserve of £500 in case of any immediate unexplained expenses.

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. 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.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on.....19.10.2023.....

Signed on their behalf by Trustee

Printed Name: MRS ALI REDMORE
CHAIR OF TRUSTEES

NIGERIA HEALTH CARE PROJECT

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

Report to the trustees/ members of Nigeria Health Care Project on the accounts for the year ended 31st March 2023.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

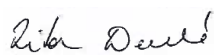
In connection with my examination, no matter has come to my attention

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; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Zita Derbak
Independent Examiners Ltd
Unit 2 The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

Sign: 

Date: 25.10.2023

NIGERIA HEALTH CARE PROJECT

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
INCOMING RESOURCES					
Donations & Legacies	3a	11,341	33,240	44,581	40,162
Investment Income	3b	1,563	-	1,563	32
Charitable Activities	3c	95	-	95	100
TOTAL INCOMING RESOURCES		12,999	33,240	46,239	40,294
PAYMENTS					
Costs of Charitable Activities	4	14,139	95,087	109,226	144,114
RESOURCES EXPENDED		14,139	95,087	109,226	144,114
NET INCOMING/(OUTGOING) RESOURCES		(1,140)	(61,847)	(62,987)	(103,820)
TRANSFERS BETWEEN FUNDS		(10,000)	10,000	-	-
NET MOVEMENT IN FUNDS		(11,140)	(51,847)	(62,987)	(103,820)
RECONCILIATION OF FUNDS:					
Balances Brought Forward		17,268	117,025	134,293	238,113
Opening Balance Adjustment	5	-6,160	6,160		
BALANCES CARRIED FORWARD		(32)	71,338	71,306	134,293

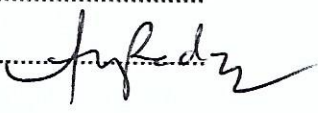
Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

NIGERIA HEALTH CARE PROJECT

BALANCE SHEET AS AT 31 MARCH 2023

		Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Assets	Notes				
Tangible Assets	2	-	-	-	-
Investment Assets	6	-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	808	71,338	72,146	135,013
Total Current Assets		808	71,338	72,146	135,013
Creditors: amounts falling due within one year	9	840	-	840	720
NET CURRENT ASSETS		(32)	71,338	71,306	134,293
TOTAL ASSETS less current liabilities		(32)	71,338	71,306	134,293
Creditors: amounts falling due in more	10	-	-	-	-
NET ASSETS		(32)	71,338	71,306	134,293
FUNDS OF THE CHARITY					
General Funds		(32)	-	(32)	17,268
Restricted funds	5	-	71,338	71,338	117,025
TOTAL FUNDS		(32)	71,338	71,306	134,293

Approved by the Trustees on 19.10.2023

Signed on their behalf by Trustee 

Printed Name:

MRS ALI REDMORE
CHAIR of TRUSTEES.

NIGERIA HEALTH CARE PROJECT
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

NIGERIA HEALTH CARE PROJECT
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES (continued)
Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

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.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows: Equipment at 25%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

2. TANGIBLE FIXED ASSETS

The Charity held no fixed assets investments during this or the previous financial period.

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2023

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
a) Donations & Legacies				
Churches and other Fellowships	-	-	-	470
Donation income	1,584	21,336	22,920	8,645
Gift Aid	3,089	-	3,089	6,591
Guilds	1,837	-	1,837	3,779
MCN Income	-	-	-	572
Miscellaneous Income	3,495	-	3,495	1,333
Personal - Association of Friends	-	11,904	11,904	13,094
Personal - Others	1,336	-	1,336	5,677
	11,341	33,240	44,581	40,162
b) Investment Income				
Interest and Loyalty Awards	1,555	-	1,555	32
Interest	8	-	8	-
	1,563	-	1,563	32
c) Incoming from Charitable Activities				
Income from sales	95	-	95	100
	95	-	95	100

4. EXPENDITURE

Note	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
Charitable Activities:-				
Association of Friends (Grants)	-	29,500	29,500	8,250
Bank charges	344	-	344	42
DR MacDonald Bequest	-	-	-	13,200
Ebenta College (Grants)	-	10,000	10,000	10,000
Edawa (Accept)	-	-	-	1,435
Morial Frampton Bequests	-	12,000	12,000	-
Grants (to other charities)	-	-	-	12,750
MCN Project	12,484	-	12,484	-
Insurance	393	-	393	393
Miscellaneous Expenditure	78	-	78	323
Mollie Huggins Bequest	-	23,587	23,587	97,000
Agboke water project	-	20,000	20,000	-
Governance costs:				
Independent Examiner Fee	840	-	840	720
	14,139	95,087	109,226	144,114

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR	Balance 01-Apr-22	Opening bal adj	Income	Expenditure	Transfer	Balance 31-Mar-23
Association of Friends *	22,101	1832	11,904	29,500	-	6,337
Training Fund	80	-	-	-	-	80
Travel Fund **	500	2645	-	-	-	3,145
Training Travel Fund **	2,117	(2,117)	-	-	-	-
Muriel Frampton Bequest	36,840	-	-	12,000	-	24,840
Dr. MacDonald Bequest ***	-	7600	1,336	-	-	8,936
Ebenta Appeal****	(7,113)	7113	-	10,000	10,000	-
Mollie Huggins Bequest ****	62,500	(10,913)	-	23,587	-	28,000
Agboke water project	-	-	20,000	20,000	-	-
	117,025	6,160	33,240	95,087	10,000	71,338

Notes:

The Training Travel fund has been consolidated into the Travel Fund as agreed in financial year end 2021/22.
Ebenta appeal was supported in by the Mollie Huggins Bequest Fund in 21/22 Financial year.

*An adjustment of £1,832 has been made to the Association of Friends closing balance at 31.03.2022 due to the misallocation of two gift aid donations that were allocated to the general fund in the previous year.

** An adjustment of £2,117 has been made to the Travel Fund from the Travel and Training Fund to consolidate them into one fund, as they serve the same purpose. This was agreed in the previous financial year. In 2021/22, the income amount of £528 was also transferred to the Travel Fund from general funds.

*** An adjustment of £7,600 has been made to the Mc Donald Bequest fund due to the misallocation of income to the general fund in the previous year.

****An adjustment has been made to the Ebenta Appeal. In 21/22 The Ebenta Appeal was supported by £7113 from the Mollie Huggins Bequest which allowed the £10,000 to be spent on this projects in that year, leaving £0 balance at year end. In 22/23 the amount of £10,000 was transferred from general fund to the Ebenta appeal which was then spent on this project in this year, leaving £0 blance at year end. In addition, income of £1,200 and expenditure of £5,000 were misallocated to the general fund in the previous financial year, therefore a net adjustment of £3,800 has been entered.

PREVIOUS FINANCIAL YEAR	Balance 01-Apr-21	Income £	Expenditure £	Transfer £	Balance 31-Mar-22 £
Association of Friends	17,257	13094	(8,250)	-	22,101
Training Fund	80	-	-	-	80
Travel Fund	500	-	-	-	500
Training Travel Fund	2,117	-	-	-	2,117
Muriel Frampton Bequest	36,840	-	-	-	36,840
Dr. MacDonald Bequest	13,200	-	(13,200)	-	-
Bethesda Hospital	-	-	-	-	-
Edawu (Accept)	1,435	-	(1,435)	-	-
Ebenta Appeal	2,887	-	(10,000)	-	(7,113)
Mollie Huggins Bequest	159,500	-	(97,000)	-	62,500
	233,816	13,094	(129,885)	-	117,025

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

5. RESTRICTED FUNDS (Continued)

GRANTS CURRENT FINANCIAL YEAR

CENTRE	General	Association of Friends	June 22 Grants	Total 2022/23
	£	£		£
Agboke-Centre for Mentally ill	5,250	1,500	-	6,750
Bethesda Hospital	1,500	2,000	-	3,500
Bethesda Orphans	7,500	2,000	-	9,500
Ebenta School of Health Technology	1,250	5,000	-	6,250
Edawu Community Mental Health Care	5,250	1,500	-	6,750
Igbo-Ora	-	3,000	-	3,000
Item Hospital	750	1,500	-	2,250
Northern Health Centres - Damishi, Kamuru, Galadima	6,250	3,250	-	9,500
Ugboju hospital	2,500	1,750	-	4,250
Uzakoli - Motherless Babies	4,500	-	-	4,500
				-
TOTAL	34,750	21,500	-	56,250

GRANTS PREVIOUS FINANCIAL YEAR

CENTRE	General	Association of Friends	June 21 Grants	Total 2021/22
	£	£		£
Agboke-Centre for Mentally ill	1,750	750	2,500	5,000
Bethesda Hospital	1,000	1,000	2,000	4,000
Bethesda Orphanage	2,500	1,000	3,500	7,000
Ebenta School of Health Technology	750	-	750	1,500
Edawu Community Mental Health Care	1,750	750	2,500	5,000
Northern Health Centres - Damishi, Kamuru, Galadima	-	1,500	3,750	5,250
Igbo-Ora	-	1,000	1,500	2,500
Item Hospital	2,250	1,500	1,000	4,750
Ugboju hospital	1,250	750	2,000	4,000
Uzakoli - Motherless Babies	1,500	-	1,500	3,000
TOTAL	12,750	8,250	21,000	42,000

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

5. RESTRICTED FUNDS (Continued)

FRAMPTON BEQUEST	2022/23 £	2021/22 £
Balance as 31.3.22	36,839	36839.00
Expenditure from 1.4.22 to 31.3.23		
Grants made to Projects	12,000	-
	<u>12,000</u>	<u>-</u>
Balance at 31.3.23	<u>24,839</u>	<u>36,839</u>
Ring fenced money		
Capital Grants to be made to Projects **	6,000	16,000
Training	18,839	20,839
	<u>24,839</u>	<u>36,839</u>
Unallocated Funds as at 31.3.23	<u>-</u>	<u>-</u>
**Capital Grants still to be made		
Bethesda Orphans	-	10,000
MCN Medical Board	6,000	6,000
	<u>6,000</u>	<u>16,000</u>
DR MacDONALD BEQUEST	2022/23 £	2021/22 £
Balance as 31.3.22	0	13,200
Income from 1.4.22 to 31.3.23	1,336	13,200
Balance at 31.3.23	<u>1,336</u>	<u>-</u>
MOLLIE HUGGINS BEQUEST	2022/23 £	2021/22 £
Balance as 31.3.22	62,500	159,500
Expenditure from 1.4.22 to 31.3.23		
Capital Grants made to Projects	23,587	97,000
Balance at 31.3.23	<u>38,913</u>	<u>62,500</u>

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST OF MARCH

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Bank Current Account	808	206	1,014	22,955
Bank Deposit Account	-	2,275	2,275	11,257
Central Finance Board	-	68,857	68,857	100,802
	808	71,338	72,146	135,013

8. DEBTORS AND PREPAYMENTS

The Charity held no Debtors during this or the previous financial period.

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Independent Examiner's Fee	840	-	840	720
	840	-	840	720

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

2022-23: None

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

NIGERIA HEALTH CARE PROJECT

CHARITY REGISTRATION NUMBER 1112932

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

NIGERIA HEALTH CARE PROJECT
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

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Statement of Financial Activities	10
Balance Sheet	11
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NIGERIA HEALTH CARE PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1112932	
WORKING NAMES	NHCP	
START OF FINANCIAL YEAR	01 April 2021	
END OF FINANCIAL YEAR	31 March 2022	
TRUSTEES AT 31 MARCH 2022	Mr Peter Grubb	Resigned 25 September 2021
	Miss Jennifer Benfield	
	Miss Margaret Webb	Resigned 25 September 2021
	Mr Timothy Rogers	
	Mr Peter Young	Resigned 25 September 2021
	Revd Dr Jennifer Hunter-Smith	
	Mr Barry Weetman	Resigned 25 September 2021
	Dr David Cundall	
	Mr David	
	Mrs Susan Solanke	
	Mrs Helen Onilado	
	Mrs Clare Meachin	
	Mrs Alison Redmore	
	Mrs Fisayo Sotire	
	Mr Olajide Majekodumni	
	Mr Chiemela Nwagbara	
	Rev Michael Meachin	
	Dr Paula Dawson	

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT Declaration of Trust dated 29th December 2005.

REGISTRATION DATE 6th February 2006: Standard registration

OBJECTS

To promote any charitable purpose, for the benefit of persons living in Nigeria, which will assist in providing particularly but not exclusively, health care services and facilities.

CORRESPONDENCE ADDRESS 1 Gledhow Park Road
Leeds
LS7 4JX

BANKERS Barclays Bank Plc
Bank Branch
Leicester
Leicestershire
LE87 2BB

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

Nigeria Health Care Project Trustees' Annual Report
1.4.21 - 31.3.22

Section A

Reference and administration details

Charity name: Nigeria Health Care Project

Other names: Nil

Registered Charity Number: 1112932

Charity's principal address: 1 Gledhow Park Road, Leeds, LS7 4JX

Trustee name	Office	Date
Mr. Peter Grubb	Life President	29.12.05 – 25.09.21
Miss Jennifer M Benfield	Friends Coordinator	29.12.05 -
Miss Margaret M Webb		29.12.05 – 25.09.21
Mr Timothy N E Rogers		29.12.05 -
Mr Peter Young	Treasurer	29.12.05 – 25.09.21
Revd Dr Jennifer Smith		11.05.06
Mr Barry Weetman		11.05.06 – 25.09.21
Dr. David Cundall	Co-ordinator	07.05.09 -
Mr.David Laycock		29.03.11 -
Mrs. Susan Solanke	Vice-Chair	14.06.11 -
Mrs Helen Onilado		11.06.13 -
Mrs Clare Meachin		03.12.13 -
Mrs Alison Redmore	Chair	02.12.14 -
Mrs Fisayo Sotire		02.12.14 -
Mr Olajide Majekodunmi		12.09.17 -
Mr Chiemela Obijuru Nwagbara		05.09.20 -
Rev Michael Meachin	Treasurer	05.09.20 -
Dr Paula Dawson	Learning Coordinator	25.09.21 -

Trustees: Peter Grubb, Margaret Webb, Barry Weetman and Peter Young resigned at the Annual General Meeting 25.09.21

Trustees agreed to Rev Mike Meachin becoming treasurer at their meeting on 25.05.21. Barclays Bank finally agreed new signatories on 14th February 2022

Section B

Structure, governance and management

Type of governing document: Trust deed

How the charity is constituted: Trust

Trustee selection methods: Appointed by existing Trustees

Additional governance issues:

Methodist Church Nigeria provides information and advice about health facilities that we support. Other information and advice is provided, from time to time, by the Global Relationships Team, Methodist Church in Britain.

Funds are distributed through Methodist Church Nigeria; each centre is required to present an annual report including a financial report as a condition of further funding. A group of trustees visit these centres triennially. Other first-hand monitoring takes place during training visits, which occur every 18-24 months. The Covid-19 pandemic has prevented visits to Nigeria.

Nigeria Health Care Project Trustees' Annual Report
1.4.21 - 31.3.22

The major risk is the misappropriation of funds in Nigeria, this is minimised by the maintenance of audit trails for funds sent via Methodist Church Nigeria to the places we support.

Travel in Nigeria by trustees and trainers carries particular risks. Risk assessments, including close attention to current advice for travellers from the Foreign and Commonwealth Office, are completed before each visit. During this financial year we became part of an 18 month mentorship programme for small Civil Society Organisations run by the Tropical Health and Education Trust (THET) and funded by UK Aid. The programme will finish at the end of 2022. The aim of the programme is to enable organisations to improve their governance, partnership working and ability to apply successfully for external grants.

Section C

Objectives and activities

Purpose:

To promote any charitable purpose, for the benefits of persons living in Nigeria, which will assist in providing particularly, but not exclusively, health care services and facilities.

Aims:

1. To support the local Methodist Church Nigeria leadership in providing health care facilities and trained personnel in areas of Nigeria which have poor or non-existent services as an expression of our common Christian love and discipleship.
2. To work with the Nigerian diaspora to raise awareness and funds for the above cause.
3. To work with the World Church Relationships Team of the Methodist Church in Britain to continue a creative partnership with Methodist Church Nigeria
4. To be good stewards of our financial resources.

Objectives:

As the coronavirus pandemic eased, it was apparent that many Wesley Guilds, our traditional financial supporters, had to close because of dwindling numbers. We have managed to maintain our level of grant funding to Nigeria because giving by individuals who are members of the Association of Friends has remained steady and we have received additional income in the form of legacies and bequests. The THET mentorship programme should enable us to be more successful in attracting grant funding.

Succession planning:

The treasurer's role passed from Peter Young to Mike Meachin during this year. The process took a long time because Barclay's Bank were extraordinarily slow in enabling the necessary change of signatories, but when this was finally complete we were able to move easily on to internet banking, which is essential as the new signatories are separate by hundreds of miles (the previous signatories were all based in Leeds)

The Coordinator's role will be split. Paula Dawson is the new learning coordinator, taking on the training role. Jide Majekodunmi is in the process of taking over the website. Trustees are seeking a social media coordinator and someone to take on the administration of the charity, before David Cundall retires later in 2023.

- The focus of the THET mentorship has been on our partnership with the Methodist College of Health Technology at Ebenta-Okwoku. This has enabled us to establish a deeper understanding of the practical challenges and

Nigeria Health Care Project Trustees' Annual Report
1.4.21 - 31.3.22

opportunities facing one centre that we support. Ideally we would develop similar in-depth partnerships with other centres but we do not have the capacity to do this. It is probable that we will gradually reduce the numbers of centres we support following a process of consultation and evaluation with our Nigerian partners

- Two more trustees with Nigerian heritage were appointed in April 2022, shortly after the end of this financial year. The number of NHCP Partners has not grown as quickly as we hoped, but a core group is active and exploring various options to grow this supporters group.
- As the coronavirus pandemic recedes (we hope), plans are being made for trustees to visit Nigeria in November 2023. This will be the first visit for five years. The long gap (five years) since our last trustees' visit has made it difficult to maintain and build essential relationships. We have made much more use of internet connections, particularly WhatsApp. Platforms like 'Zoom' are less useful in rural areas with poor internet connections.

Activities:

- i) Fund-raising mainly, but not exclusively, from organisations and individuals connected with the British Methodist Church e.g. coffee mornings, talks, distribution of leaflets, church services etc. The number of talks given has reduced drastically as a result of the pandemic. Sustaining our level of giving to Nigeria has become increasingly dependent on legacies. These have proved to be transformative in enabling infrastructure projects in Nigeria but are unpredictable in their timing and amount. NHCP needs to get better at applying for grant income and we are actively seeking ways of doing this. Once NHCP Partners has reached a sufficient number of enthusiastic volunteers, we hope that additional income streams will be developed.
- ii) Allocation of funds to Nigerian health facilities based on visits by Trustees to Nigeria; information from annual reports and correspondence; information from Methodist Church Nigeria. The grants are used by the various centres/clinics to:
 - a. Facilitate building programmes
 - b. Facilitate purchase of medical equipment
 - c. Fund medical and support staff
 - d. Provide support for the mentally ill
 - e. Purchase medicines
 - f. Facilitate inspections of facilities by the Medical Board of Methodist Church Nigeria
 - g. Provide health care education
- iii) Training of health workers in Nigeria
- iv) Improving the understanding of Nigeria and its health care needs by talks, leaflets, correspondence and via the charity's website. Encouraging a wider national network of people to prosper this work.

Additional details of activities

All trustees and people supporting the project are volunteers.

Nigeria Health Care Project Trustees' Annual Report
1.4.21 - 31.3.22

Section D

Achievements and performance

Funds raised during the year were £40,294. This is a much lower total than 2020-21 because no major legacies were received during the year. Regular donations from the Association of Friends reduced to £13,094 compared to 17,277 in the previous year. However, this is because Gift Aid (the majority of which is claimed for AoF donations) is now accounted for separately. Income from Gift Aid was £6,591. Therefore AoF donations are steady. Donations from churches and guilds continue to decline

Due to delays in the bank authorising changes new bank signatories following the retirement of the previous signatories, the six-monthly grants which are normally sent in January/February of each year were not sent until April 2022, therefore expenditure on grants is approximately 50% lower than expected.

Core costs were 4.8% of the total amount raised, (three year rolling average). However, our core costs will increase in the next financial year as the fee for the independent examiner's report (£720) will be included so we are unlikely to be able to maintain our core costs below 5% of income unless our income increases.

Training visits to Nigeria have not been possible during the Covid-19 pandemic. There have also been intermittent 'lockdowns' in Nigeria which have temporarily curtailed activities there. We remain in contact with the lead local training coordinators at both Bethesda Hospital, Benue State and Bende Local Government Area, Abia State, who have the necessary equipment and funding to restart training when conditions allow.

We enjoy excellent working relationships with the hierarchy of Methodist Church Nigeria (MCN). We have good links with their Health and Medical Board, the Director of Health Services, Very Rev Dr Janet Daramola, Health Secretary Deaconess Ronke Oworu and the Chair of the Board, Dr Muiyiwa Solanke.

We currently support 11 centres in Nigeria. It is now over 12 years since we were able to visit the two health centres in the North, due to security concerns.

We have more work to do in increasing the diversity of the Trustee Board and in attracting younger people as volunteers and supporters. At the end of this reporting year, 5 of the 14 Trustees were British Nigerians, 8 trustees were women. We have not asked trustees about their sexual orientation.

Section E

Financial Review

No funds are in deficit. Full details of the principal sources of funds are disclosed in the Financial report. Following discussions with our independent examiner we will ask centres we support in Nigeria to send us scanned receipts of grants when they are received by the centres. This is an additional requirement to the previous procedures for returning annual reports and financial statements.

Section F

Other optional information

Section G

Declaration

The Trustees declare they have approved the Trustees Report above.

NIGERIA HEALTH CARE PROJECT

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST MARCH 2022

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

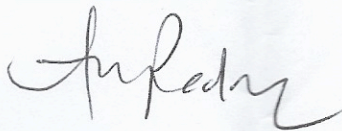
The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on..... 8 October 2022

Signed on their behalf by Trustee Alison Redmore

Printed Name:



NIGERIA HEALTH CARE PROJECT
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

Report to the trustees/ members of Nigeria Health Care Project on the accounts for the year ended 31st March 2022.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

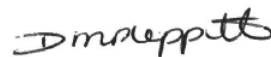
1. which gives me reasonable cause to believe that in, any material respect, the requirements:

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

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.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 19th October 2022

NIGERIA HEALTH CARE PROJECT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021/22 £	Total 2020/21 £
INCOMING RESOURCES					
Donations & Legacies	3a	27,068	13,094	40,162	196,587
Investment Income	3b	32	-	32	463
Charitable Activities	3c	100	-	100	771
TOTAL INCOMING RESOURCES		27,200	13,094	40,294	197,820
PAYMENTS					
Costs of Charitable Activities	4	14,229	129,885	144,114	27,284
RESOURCES EXPENDED		14,229	129,885	144,114	27,284
NET INCOMING/(OUTGOING) RESOURCES		12,971	(116,791)	(103,820)	170,536
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		12,971	(116,791)	(103,820)	170,536
RECONCILIATION OF FUNDS:					
Balances Brought Forward		4,297	233,816	238,113	67,577
BALANCES CARRIED FORWARD		17,268	117,025	134,293	238,113

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes form part of these financial statements, found on pages:- 12 to 22

NIGERIA HEALTH CARE PROJECT

BALANCE SHEET AS AT 31 MARCH 2022

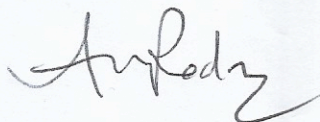
	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Assets					
Tangible Assets	2	-	-	-	-
Investment Assets	6	-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	17,988	117,025	135,013	238,113
Total Current Assets		17,988	117,025	135,013	238,113
Creditors: amounts falling due within one year	9	720	-	720	-
NET CURRENT ASSETS		17,268	117,025	134,293	238,113
TOTAL ASSETS less current liabilities		17,268	117,025	134,293	238,113
Creditors: amounts falling due in than one year	10	-	-	-	-
NET ASSETS		17,268	117,025	134,293	238,113
FUNDS OF THE CHARITY					
General Funds		17,268	-	17,268	4,297
Restricted funds	5	-	117,025	117,025	233,816
TOTAL FUNDS		17,268	117,025	134,293	238,113

8 October 2022

Approved by the Trustees on

Signed on their behalf by Trustee Alison Redmore

Printed Name:



NIGERIA HEALTH CARE PROJECT
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

NIGERIA HEALTH CARE PROJECT
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES (continued)
Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

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.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Equipment	25%
-----------	-----

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

2. TANGIBLE FIXED ASSETS

The Charity held no fixed assets investments during this or the previous financial period.

This page does not form part of the statutory financial statements

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2021/22 £	Total 2020/21 £
a) Donations & Legacies				
Churches and other Fellowships	470	-	470	1,611
Donation income	8,645	-	8,645	-
Ebenta Appeal	-	-	-	2,887
Edawu (Accept)	-	-	-	1,435
Gift Aid	6,591	-	6,591	-
Guilds	3,779	-	3,779	2,615
MCN Income	572	-	572	-
Miscellaneous Income	1,333	-	1,333	1,292
Mollie Huggins Bequest	-	-	-	164,500
Personal - Association of Friends	-	13,094	13,094	17,277
Personal - Others	5,677	-	5,677	4,970
	27,068	13,094	40,162	196,587
b) Investment Income				
Interest and Loyalty Awards	32	-	32	463
	32	-	32	463
c) Incoming from Charitable Activities				
Income from sales	100	-	100	771
	100	-	100	771

This page does not form part of the statutory financial statements

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2021/22 £	Total 2020/21 £
Charitable Activities:-				
Association of Friends (Grants)	-	8,250	8,250	-
Bank charges	42	-	42	-
Bethseda Hospital	-	-	-	-
DR MacDonald Bequest	-	13,200	13,200	-
Frampton Bequests	-	-	-	18,611
Grants (to other charities)	12,750	-	12,750	-
Insurance	393	-	393	-
Miscellaneous Expenditure	323	0	323	3,673
Mollie Huggins Bequest	-	97,000	97,000	5,000
Governance costs:-				
Independent Examiner Fee	720	-	720	-
	14,229	129,885	144,114	27,284

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-21	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-22 £
Association of Friends	17,257	13,094	(8,250)	-	-	22,101
Training Fund	80	-	-	-	-	80
Travel Fund	500	-	-	-	-	500
Training Travel Fund	2,117	-	-	-	-	2,117
Muriel Frampton Bequest	36,840	-	-	-	-	36,840
Dr. MacDonald Bequest	13,200	-	(13,200)	-	-	-
Bethesda Hospital	-	-	-	-	-	-
Edawu (Accept)	1,435	-	(1,435)	-	-	-
Ebenta Appeal	2,887	-	(10,000)	-	-	(7,113)
Mollie Huggins Bequest	159,500	-	(97,000)	-	-	62,500
	233,816	13,094	(129,885)	-	-	117,025

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-20	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-21 £
Association of Friends	20,230	17,277	(20,250)	-	-	17,257
Training Fund	80	-	-	-	-	80
Travel Fund	500	-	-	-	-	500
Training Travel Fund	1,715	402	-	-	-	2,117
Muriel Frampton Bequest	60,451	-	(23,611)	-	-	36,840
Dr. MacDonald Bequest	13,200	-	-	-	-	13,200
Bethesda Hospital	5,250	-	(5,250)	-	-	-
Edawu (Accept)	-	1,435	-	-	-	1,435
Ebenta Appeal	-	2,887	-	-	-	2,887
Mollie Huggins Bequest	-	164,500	(5,000)	-	-	159,500
	101,426	186,502	(54,111)	-	-	233,816

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

GRANTS

CURRENT FINANCIAL YEAR

CENTRE	General	Association of Friends	Total 2021/22
	£	£	£
Agboke-Centre for Mentally ill	1,750	750	2,500
Bethesda Hospital	1,000	1,000	2,000
Bethesda Orphans	2,500	1,000	3,500
Ebenta School of Health Technology	750	-	750
Edawu Community Mental Health Care	1,750	750	2,500
Igbo-Ora	-	1,500	1,500
Item Hospital	-	1,000	1,000
Northern Health Centres - Damishi, Kamuru, Galadima	2,250	1,500	3,750
Ugboju hospital	1,250	750	2,000
Uzakoli - Motherless Babies	1,500	-	1,500
			-
TOTAL	12,750	8,250	21,000

GRANTS

CURRENT FINANCIAL YEAR

CENTRE	Restricted & one off grants	June 21 Grants	Total 2021/22
	£	£	£
Agboke-Centre for Mentally ill	-	2,500	2,500
Bethesda Hospital	-	2,000	2,000
Bethesda Orphanage	-	3,500	3,500
Ebenta School of Health Technology	-	750	750
Edawu Community Mental Health Care	-	2,500	2,500
Northern Health Centres - Damishi, Kamuru, Galadima	-	3,750	3,750
Igbo-Ora	-	1,500	1,500
Item Hospital	-	1,000	1,000
Ugboju hospital	-	2,000	2,000
Uzakoli - a. Funding for elderly	-	-	-
b. Motherless Babies Home	-	1,500	1,500
TOTAL	-	21,000	21,000

GRANTS

PREVIOUS FINANCIAL YEAR

CENTRE	Restricted & one off grants	June 20	Dec. 20	Total 2020/21
	£	£	£	£
Agboke-Centre for Mentally ill	-	2,500	2,500	5,000
Bethesda Hospital	-	3,500	3,500	7,000
Bethesda Orphanage	-	7,000	2,000	9,000
Ebenta School of Health Technology	-	750	750	1,500
Edawu Community Mental Health Care	-	2,500	2,500	5,000
Northern Health Centres - Damishi, Kamuru, Galadima	-	3,750	3,750	7,500
Igbo-Ora	-	1,500	1,500	3,000
Item Hospital	-	1,000	1,000	2,000
Ugboju hospital	-	2,000	2,000	4,000
Uzakoli - a. Funding for elderly	-	-	-	-
b. Motherless Babies Home	-	1,500	1,500	3,000
TOTAL	-	26,000	21,000	47,000 *

Note *

£35,389 from General and AoF Funds, £6,611 from Frampton Bequest and £5,000 from Mollie Huggins Bequest

This page does not form part of the statutory financial statements

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

MOLLIE HUGGINS BEQUEST CURRENT FINANCIAL YEAR

CENTRE	2021/22 £	PURPOSE
Bethesda Hospital	14,300	Lab + Ultra sound (not gen)
Edawu 1	9,500	Drugs Fund plus beds
Edawu 2	5,100	Water & elect for Utabije clinic
Igbora-Ora	15,250	Part funding for Wards
Item Hospital	15,250	Eye care department
Northern Health Centres	19,000	Guest House construction
Ogoli-Ugboju	6,700	Pharmacy Store
Omuo-Ekiti	9,500	Mortuary
Royal Cross Hospital	2,400	Ultrasound Machine
TOTAL	<u>97,000</u>	
OTHER GRANTS		
Dr Macdonald Bequest		
- for amenity wards at Royal Cross Hos	13,200	
Ebenta College	10,000	
Edawu	1,435	
General (Unrestricted)	12,750	
Association of Friends	<u>8,250</u>	
Total Restricted Grants	129,885	
General (Unrestricted)	<u>12,750</u>	
GRAND TOTAL	<u>142,635</u>	

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

FRAMPTON BEQUEST	2021/22	2020/21
	£	£
Balance as 31.3.21	36,839	60450.00
Expenditure from 1.4.21 to 31.3.22		-
Capital Grants made to Projects	-	16,000
General Grants made to Projects	-	6,611
Training	-	1,000
	<u>-</u>	<u>23,611</u>
Balance at 31.3.22	<u>36,839</u>	<u>36,839</u>
Ring fenced money		
Capital Grants to be made to Projects **	16,000	16,000
Normal Grants to be made to Projects	-	-
Training	<u>20,839</u>	<u>20,839</u>
	<u>36,839</u>	<u>36,839</u>
Unallocated Funds as at 31.3.22	<u>-</u>	<u>-</u>
**Capital Grants still to be made		
Bethesda Orphans	10,000	10,000
MCN Medical Board	<u>6,000</u>	<u>6,000</u>
	<u>16,000</u>	<u>16,000</u>
DR MacDONALD BEQUEST	2021/22	2020/21
	£	£
Balance as 31.3.21	13,200	13,200
Expenditure from 1.4.21 to 31.3.22	<u>13,200</u>	<u>-</u>
Balance at 31.3.22	<u>-</u>	<u>13,200</u>
MOLLIE HUGGINS BEQUEST	2021/22	2020/21
	£	£
Balance as 31.3.21	159,500	164,500
Expenditure from 1.4.21 to 31.3.22		
Capital Grants made to Projects	<u>97,000</u>	<u>5,000</u>
Balance at 31.3.22	<u>62,500</u>	<u>159,500</u>

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

SUMMARY OF ACTUAL AMOUNT AVAILABLE FOR DISTRIBUTION

	2021/22	2020/21
	£	£
Total Income raised	40,294	197,820
Total expenditure	<u>144,114</u>	<u>27,284</u>
Net amount raised	(103,820)	170,536
Project Expenditure (Grants from General Funds)		
AOF Grants	8,250	20,250
General Grants	<u>12,750</u>	<u>20,139</u>
	21,000	40,389
Amounts available for further projects	(124,820)	130,147
Amount b/f from previous year	<u>238,113</u>	<u>107,966</u>
Total funds available before restrictions	113,293	238,113
Restricted - Association of Friends	13,094	17,277
Restricted - Other	<u>103,931</u>	<u>216,539</u>
Unrestricted Funds available for distribution	(3,732)	4,297
Less Reserve	<u>-</u>	<u>1,000</u>
Actual amount available for distribution	<u>(3,732)</u>	<u>3,297</u>

This page does not form part of the statutory financial statements

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Bank Current Account	17,955	5,000	22,955	2,333
Bank Deposit Account	11,257	-	11,257	13,458
Central Finance Board	(11,223)	112,025	100,802	222,322
	17,988	117,025	135,013	238,113

8. DEBTORS AND PREPAYMENTS

The Charity held no Debtors during this or the previous financial period.

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Independent Examiner's Fee	720	-	720	-
	720	-	720	-

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2020/21- None)

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

NIGERIA HEALTH CARE PROJECT

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Accounts

Nigeria Health Care Project Trustees' Annual Report
1.4.20 - 31.3.21

Section A

Reference and administration details

Charity name: Nigeria Health Care Project

Other names: Nil

Registered Charity Number: 1112932

Charity's principal address: 1 Gledhow Park Road, Leeds, LS7 4JX

Trustee name	Office	Date	Name of body
Mr. Peter Grubb	Life President	29.12.05	Trustee Meeting
Miss Jennifer M Benfield	Friends Coordinator	29.12.05	Trustee Meeting
Miss Margaret M Webb		29.12.05	Trustee Meeting
Mr Timothy N E Rogers		29.12.05	Trustee Meeting
Mr Peter Young	Treasurer	29.12.05	Trustee Meeting
Revd Dr Jennifer Smith		11.05.06	Trustee Meeting
Mr Barry Weetman		11.05.06	Trustee Meeting
Dr. David Cundall	Co-ordinator	07.05.09	Trustee Meeting
Mr.David Laycock		29.03.11	Trustee Meeting
Mrs. Susan Solanke	Vice-Chair	14.06.11	Trustee Meeting
Mrs Helen Onilado		11.06.13	Trustee Meeting
Mrs Clare Meachin		03.12.13	Trustee Meeting
Mrs Alison Redmore	Chair	02.12.14	Trustee Meeting
Mrs Fisayo Sotire		02.12.14	Trustee Meeting
Mr Olajide Majekodunmi		12.09.17	Trustee Meeting
Mr Chiemela Obijuru Nwagbara		05.09.20	Trustee Meeting
Rev Michael Meachin		05.09.20	Trustee Meeting

We mourn the passing of our first Patron, Sir Chief Bode Akindele, who died, aged 87 on 29th June 2020.

Section B

Structure, governance and management

Type of governing document: Trust deed

How the charity is constituted: Trust

Trustee selection methods: Appointed by existing Trustees

Additional governance issues:

Methodist Church Nigeria provides information and advice about health facilities that we support. Other information and advice is provided, from time to time, by the Global Relationships Team, Methodist Church in Britain.

Funds are distributed through Methodist Church Nigeria; each centre is required to present an annual report including a financial report as a condition of further funding. A group of trustees visit these centres triennially. Other first-hand monitoring takes place during training visits, which occur every 18-24 months. The Covid-19 pandemic has prevented visits to Nigeria.

The major risk is the misappropriation of funds in Nigeria, this is minimised by the maintenance of audit trails for funds sent via Methodist Church Nigeria to the places we support.

Travel in Nigeria by trustees and trainers carries particular risks. Risk assessments, including close attention to current advice for travellers from the Foreign and Commonwealth Office, are completed before each visit. During this year we have implemented policies for Equality and Diversity, Volunteering, Health and Safety and have updated our Safeguarding Policy and associated training.

Section C

Objectives and activities

Purpose:

To promote any charitable purpose, for the benefits of persons living in Nigeria, which will assist in providing particularly, but not exclusively, health care services and facilities.

Aims:

1. To support the local Methodist Church Nigeria leadership in providing health care facilities and trained personnel in areas of Nigeria which have poor or non-existent services as an expression of our common Christian love and discipleship.
2. To work with the Nigerian diaspora to raise awareness and funds for the above cause.
3. To work with the World Church Relationships Team of the Methodist Church in Britain to continue a creative partnership with Methodist Church Nigeria
4. To be good stewards of our financial resources.

Objectives:

The coronavirus pandemic prevented us from implementing our plans for a strategic review of each facility that we support. There has been a dramatic drop in income from Wesley Guilds, fellowships and churches. 'Lockdowns' and other necessary restrictions have accelerated the pre-existing trend for reduced giving from these groups of mainly elderly supporters. Giving from individuals via our Association of Friends has held up well. Christian Guild Holidays have gone into administration so no further income is expected from that source.

- Succession planning: Rev Michael Meachin joined the Trustees with a view to take on the role of Honorary Treasurer, a process which will be completed in 2021-22. The Coordinator's roles have been listed, with a view to dividing the tasks to enable realistic succession planning for this role.
- A special appeal was launched to raise money for the Methodist College of Health Technology at Ebenta-Okwoku. This brought in almost £3000 but did not engage many new supporters with our work, as had been hoped.
- Progress was made with involvement of more people of Nigerian heritage based in the UK. Chiemela Obijuru Nwagbara was appointed as a Trustee and we have launched 'NHCP Partners' as a new focus for diaspora engagement
- Our website was renewed and it is enabled for online giving via *Stewardship*

Activities:

- i) Fund-raising mainly, but not exclusively, from organisations and individuals connected with the British Methodist Church e.g. coffee mornings, talks, distribution of leaflets, church services etc. Sustaining our level of giving to Nigeria has become increasingly dependent on legacies. These have proved to be transformative in enabling infrastructure projects in Nigeria but are

Nigeria Health Care Project Trustees' Annual Report
1.4.20 - 31.3.21

unpredictable in their timing and amount. NHCP needs to get better at applying for grant income and we are actively seeking ways of doing this. Once NHCP Partners has reached a sufficient number of enthusiastic volunteers, we hope that additional income streams will be developed.

- ii) Allocation of funds to Nigerian health facilities based on visits by Trustees to Nigeria; information from annual reports and correspondence; information from Methodist Church Nigeria. The grants are used by the various centres/clinics to:
 - a. Facilitate building programmes
 - b. Facilitate purchase of medical equipment
 - c. Fund medical and support staff
 - d. Provide support for the mentally ill
 - e. Purchase medicines
 - f. Facilitate inspections of facilities by the Medical Board of Methodist Church Nigeria
 - g. Provide health care education
- iii) Training of health workers in Nigeria
- iv) Improving the understanding of Nigeria and its health care needs by talks, leaflets, correspondence and via the charity's website. Encouraging a wider national network of people to prosper this work.

Additional details of activities

All trustees and people supporting the project are volunteers.

Section D

Achievements and performance

Funds raised during the year were just below £198,000. This is almost triple the income of the previous year and is largely due to a single legacy from the estate of Mrs (Vera) Mollie Huggins. When legacies and other unique gifts are excluded, NHCP's core income continues to decline because much of it continues to come from relatively elderly people on fixed incomes. However, regular giving through the 'Association of Friends' has remained steady at just over £17,000

Grants made to Nigeria amounted to just over £40,000. £5000 from the Mollie Huggins legacy has been allocated to supplement the 6-monthly allocation of general funds, replacing the same regular amount that was provided by the Muriel Frampton bequest.

Using a similar process to that established for the Muriel Frampton bequest, bids were invited from facilities we support in Nigeria for funding from the Mollie Huggins legacy for infrastructure and income-generating projects. Allocations were made at the Trustees meeting in May 2021 (after the period of this report) so the annual accounts for 2021-22 will show most of the Mollie Huggins legacy allocated to facilities in Nigeria.

Core costs were 4.1% of the total amount raised, (three year rolling average). If our income continues to decline it will not be possible to keep our core costs to below 5%, which is one of our key objectives.

Training visits to Nigeria have not been possible during the Covid-19 pandemic. There have also been intermittent 'lockdowns' in Nigeria which have temporarily curtailed activities there. We remain in contact with the lead local training

Nigeria Health Care Project Trustees' Annual Report
1.4.20 - 31.3.21

coordinators at both Bethesda Hospital, Benue State and Bende Local Government Area, Abia State, who have the necessary equipment and funding to restart training when conditions allow.

We enjoy excellent working relationships with the hierarchy of Methodist Church Nigeria (MCN). We have good links with their Health and Medical Board, the Health Secretary Deaconess Ronke Oworu and the Chair of the Board, Dr Muiyiwa Solanke.

We currently support 11 centres in Nigeria. It is now over 11 years since we were able to visit the two health centres in the North, due to security concerns.

We have more work to do in increasing the diversity of the Trustee Board and in attracting younger people as volunteers and supporters. At the end of this reporting year, 5 of the 17 Trustees were British Nigerians, 8 trustees were women.

Section E

Financial Review

No funds are in deficit. Full details of the principal sources of funds are disclosed in the Financial report. Most funds raised are sent to Nigeria every six months and allocated to centres according to need. Most of the large positive balance at the end of this financial year is due to funding from legacies/bequests, large amounts will be disbursed to facilities in Nigeria in June 2021 and recorded in next year's report.

Section F

Other optional information

Section G

Declaration

The Trustees declare they have approved the Trustees Report above.
Signed on behalf of the charity's Trustees.



Signature

Full Name **Alison Redmore**

Position **Chair** **Date** **25.09.21**



Signature

Full Name **Susan Solanke**

Position **Vice Chair** **Date** **27.09.21**

Nigeria Health Care Project Trustees' Annual Report
1.4.20 - 31.3.21

Nigeria Health Care Project
Registered charity number 1112932
Financial Statement 1st April 2020 - 31st March 2021

	2019/20	2020/21
	£	£
Income		
Guilds	8500.83	2615.00
Christian Guild Holidays	1658.82	nil
Churches and other Fellowships	4249.38	1610.95
Personal – Association of Friends	17982.81	17277.25
Personal – Others	16365.83	4969.61
Mollie Huggins Bequest	Nil	164500.00
Ebenta Appeal	Nil	2887.37
Training	1680.00	Nil
Misc. Income	765.83	2726.56
Income raised from Donations	<u>51203.50</u>	<u>196586.74</u>
Miscellaneous Income		
Interest and Loyalty Awards	795.50	462.53
Sales		
Income from Sales	770.60	
Purchases	<u>nil</u>	
Profit on Sales of Goods	770.60	<u>770.60</u>
Total Income Raised	<u>53244.55</u>	<u>197819.87</u>
Expenditure		
Misc. Expenditure	3672.55	
Mollie Huggins Bequest	5000.00	
Frampton Bequests	<u>18611.00</u>	
	27283.55	<u>27283.55</u>
Net amount raised	<u>2689.11</u>	<u>170536.32</u>
Project Expenditure (Grants from General funds)	27500.00	40389.00
Amount available for further projects	(24810.89)	130147.32
Amount b/f from previous year	<u>132776.73</u>	<u>107965.84</u>
Total funds available before restrictions	<u>107965.84</u>	<u>238113.16</u>
Restricted – Association of Friends	20230.16	17257.41
Restricted – Other	<u>81195.56</u>	<u>216558.93</u>
Unrestricted Funds available for distribution	6540.12	4296.82
Less Reserve	<u>1000.00</u>	<u>1000.00</u>
Actual amount available for distribution	<u>5540.12</u>	<u>3296.82</u>
Represented by:		
Bank Current Account	10137.94	2333.22
Bank Deposit Account	9368.68	13457.95
Central Finance Board	<u>88459.22</u>	<u>222321.99</u>
	107965.84	238113.16

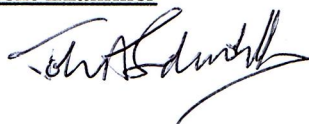
Association of Friends – Number 81 (87)
- Annual amount Pledged £16,593

Peter Young Hon Treasurer



Date **7.5.21**

John Sudworth Independent Examiner



Date **18/5/21**

Nigeria Health Care Project
Registered charity number 1112932
Financial Statement 1st April 2020 - 31st March 2021

Aggregate figures since 1992 (excluding training income and expenditure and Bequests)

Total gross amount raised to date	1,628,925
Total raised by Association of Friends	235,216
Total Project Expenditure sent to Nigeria to date	1,511,445
Core Costs expenditure as % of total amount raised	4.1% (3 year moving average)

<u>Restricted and Allocated Funds</u>	Balance 31.3.20	Additions	Payments	Balance 31.3.21
Association of Friends	20,230.16	17,277.25	20,250.00	17,257.41
Training Fund	80.00	nil	nil	80.00
Travel Fund	500.00	nil	nil	500.00
Training Travel Fund	1,715.00	402.00	nil	2,117.00
Muriel Frampton Bequest	60,450.56	nil	23,611.00	36,839.56
Dr.MacDonald Bequest	13,200.00	nil	nil	13,200.00
Bethesda Hospital	5,250.00	nil	5,250.00	nil
Edawu (Accept)	nil	1,435.00	nil	1,435.00
Ebenta Appeal	nil	2,887.37	nil	2,887.37
Mollie Huggins Bequest	Nil	164,500.00	5,000.00	159,500.00
Totals	101,425.72	186,501.62	54,111.00	233,816.34

Grants

	Restricted & one off grants	June 20 Grants	Dec. 20 Grants		Total
Health Centres – Damishi, Kamuru, Galadima		3,750	3,750		7,500
Edawu Community Mental Health Care		2,500	2,500		5,000
Igbo-Ora		1,500	1,500		3,000
Bethesda Hospital		7,000	2,000		9,000
Uzakoli – a. Funding for elderly b. Motherless Babies Home		nil 1,500	nil 1,500		nil 3,000
Agboke-Centre for mentally ill		2,500	2,500		5,000
Ugboju Hospital		2,000	2,000		4,000
Ebenta School of Health Technology		750	750		1,500
Item Hospital		1,000	1,000		2,000
Bethesda Orphanage		3,500	3,500		7,000
		26,000	21,000		47,000 *

Note *

£35,389 from General and AoF Funds, £6,611 from Frampton Bequest and £5,000 from Mollie Huggins Bequest

Nigeria Health Care Project
Registered charity number 1112932
Financial Statement 1st April 2020 - 31st March 2021

FRAMPTON BEQUEST

OPENING BALANCE £300,112

Balance at 31.3.20 £ 60,450

Expenditure from 1.4.20 to 31.3.21

Capital Grants made to Projects £ 16,000

General Grants made to Projects £ 6,611

Training £ 1,000

£ 23,611

Balance at 31.3.21 £ 36,839

Ring fenced money

Capital Grants to be made to Projects ** £ 16,000

Normal Grants to be made to Projects £ nil

Training £ 20,839

£ 36,839

Unallocated Funds as at 31.3.21 £ nil

** Capital Grants still to be made

Bethesda Orphans £ 10,000

MCN Medical Board £ 6,000

£ 16,000

DR MacDONALD BEQUEST

OPENING BALANCE £13,200

Balance at 31.3.20 £13,200

Expenditure 1.4.20 – 31.3.21 Nil

Balance at 31.3.21 £13,200

MOLLIE HUGGINS BEQUEST

OPENING BALANCE £164,500

Expenditure 1.4.20 – 31.3.21 £ 5,000

Balance at 31.3.21 £159,500