

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

	Page
Legal and Administrative Information	3
Trustees' Report	4 to 8
Independent Examiner's Report on the Accounts	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12 to 22

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.

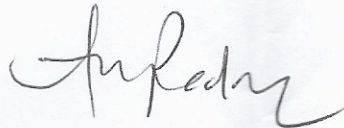
The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of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

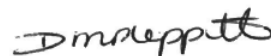
1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- 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

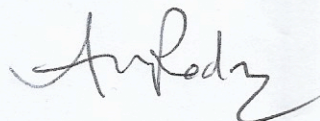
	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Assets					
Tangible Assets	2	-	-	-	-
Investment Assets	6	-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	17,988	117,025	135,013	238,113
Total Current Assets		17,988	117,025	135,013	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%
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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>

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

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.