

**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**  
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**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.

<b>GOVERNING INSTRUMENT</b>	Declaration of Trust dated 29th December 2005.
<b>REGISTRATION DATE</b>	6th February 2006: Standard registration
<b>OBJECTS</b>	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.
<b>CORRESPONDENCE ADDRESS</b>	1 Gledhow Park Road Leeds LS7 4JX
<b>BANKERS</b>	Barclays Bank Plc Leicester Leicestershire LE87 2BB
<b>INDEPENDENT EXAMINER</b>	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 fund 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 £
<b>INCOMING RESOURCES</b>					
Donations & Legacies	<b>3a</b>	11,341	33,240	44,581	40,162
Investment Income	<b>3b</b>	1,563	-	1,563	32
Charitable Activities	<b>3c</b>	95	-	95	100
<b>TOTAL INCOMING RESOURCES</b>		<b>12,999</b>	<b>33,240</b>	<b>46,239</b>	<b>40,294</b>
<b>PAYMENTS</b>					
Costs of Charitable Activities	<b>4</b>	14,139	95,087	109,226	144,114
<b>RESOURCES EXPENDED</b>		<b>14,139</b>	<b>95,087</b>	<b>109,226</b>	<b>144,114</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(1,140)</b>	<b>(61,847)</b>	<b>(62,987)</b>	<b>(103,820)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		(10,000)	10,000	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(11,140)</b>	<b>(51,847)</b>	<b>(62,987)</b>	<b>(103,820)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Balances Brought Forward		17,268	117,025	134,293	238,113
Opening Balance Adjustment	<b>5</b>	-6,160	6,160		
<b>BALANCES CARRIED FORWARD</b>		<b>(32)</b>	<b>71,338</b>	<b>71,306</b>	<b>134,293</b>

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

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 £
<b>a) Donations &amp; Legacies</b>				
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
	<b>11,341</b>	<b>33,240</b>	<b>44,581</b>	<b>40,162</b>
<b>b) Investment Income</b>				
Interest and Loyalty Awards	1,555	-	1,555	32
Interest	8	-	8	-
	<b>1,563</b>	<b>-</b>	<b>1,563</b>	<b>32</b>
<b>c) Incoming from Charitable Activities</b>				
Income from sales	95	-	95	100
	<b>95</b>	<b>-</b>	<b>95</b>	<b>100</b>

#### 4. EXPENDITURE

Note	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
<b>Charitable Activities:-</b>				
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	-
<b>Governance costs:</b>				
Independent Examiner Fee	840	-	840	720
	<b>14,139</b>	<b>95,087</b>	<b>109,226</b>	<b>144,114</b>

## 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	-	-
	<b>117,025</b>	<b>6,160</b>	<b>33,240</b>	<b>95,087</b>	<b>10,000</b>	<b>71,338</b>

#### 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
	<b>233,816</b>	<b>13,094</b>	<b>(129,885)</b>	<b>-</b>	<b>117,025</b>

# 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
				-
<b>TOTAL</b>	<b>34,750</b>	<b>21,500</b>	<b>-</b>	<b>56,250</b>

#### 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
<b>TOTAL</b>	<b>12,750</b>	<b>8,250</b>	<b>21,000</b>	<b>42,000</b>

# NIGERIA HEALTH CARE PROJECT

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

### 5. RESTRICTED FUNDS (Continued)

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

## 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
	<b>808</b>	<b>71,338</b>	<b>72,146</b>	<b>135,013</b>

#### 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
	<b>840</b>	<b>-</b>	<b>840</b>	<b>720</b>

#### 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.