

**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**  
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**FOR THE YEAR ENDED 31ST MARCH 2024**

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## **NIGERIA HEALTH CARE PROJECT**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1112932
<b>WORKING NAMES</b>	NHCP
<b>START OF FINANCIAL YEAR</b>	01 April 2023
<b>END OF FINANCIAL YEAR</b>	31 March 2024
<b>TRUSTEES AT 31 MARCH 2024</b>	<p>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</p> <p>The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.</p>
<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>	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 £
<b>INCOMING RESOURCES</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>59,659</b>	<b>34,179</b>	<b>93,838</b>	<b>46,239</b>
<b>PAYMENTS</b>					
Costs of Charitable Activities	4	24,665	51,845	76,510	109,226
<b>RESOURCES EXPENDED</b>		<b>24,665</b>	<b>51,845</b>	<b>76,510</b>	<b>109,226</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>34,994</b>	<b>(17,666)</b>	<b>17,328</b>	<b>(62,987)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		(30,000)	30,000	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>4,994</b>	<b>12,334</b>	<b>17,328</b>	<b>(62,987)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Balances Brought Forward		-32	71,338	71,306	134,293
<b>BALANCES CARRIED FORWARD</b>		<b>4,962</b>	<b>83,672</b>	<b>88,634</b>	<b>71,306</b>


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

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 £
<b>a) Donations &amp; Legacies</b>				
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
	<b>56,034</b>	<b>34,179</b>	<b>90,213</b>	<b>44,581</b>
<b>b) Investment Income</b>				
Interest and Loyalty Awards	3,426	-	3,426	1,555
Interest	-	-	-	8
	<b>3,426</b>	<b>-</b>	<b>3,426</b>	<b>1,563</b>
<b>c) Incoming from Charitable Activities</b>				
Income from sales	200	-	200	95
	<b>200</b>	<b>-</b>	<b>200</b>	<b>95</b>

#### 4. EXPENDITURE

Note	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £
<b>Charitable Activities:-</b>				
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)	-	-	-	-
Morial 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	-
<b>Governance costs:</b>				
Independent Examiner Fee	882	-	882	840
	<b>24,665</b>	<b>51,845</b>	<b>76,510</b>	<b>109,226</b>

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
	<b>71,338</b>	<b>34,179</b>	<b>(51,845)</b>	<b>30,000</b>	<b>83,672</b>

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)	-	-
	<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 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**

<b>CENTRE</b>	<b>General</b>	<b>Association of Friends</b>	<b>Total 2023/24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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
			-
<b>TOTAL</b>	<b>12,000</b>	<b>10,000</b>	<b>22,000</b>

**GRANTS**

**PREVIOUS FINANCIAL YEAR**

<b>CENTRE</b>	<b>General</b>	<b>Association of Friends</b>	<b>Total 2022/23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>56,250</b>

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)

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

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 £	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
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
	<b>5,844</b>	<b>83,672</b>	<b>89,516</b>	<b>72,146</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 £	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
Independent Examiner's Fee	882	-	882	840
	<b>882</b>	<b>-</b>	<b>882</b>	<b>840</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**

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.