

# WHISPER

England & Wales · Charity number 1139078

## Details

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**Other names** WHISPER, THE WORLDS ORPHANAGE FUND

**Status** Registered

**Legal form** Other

**Registered** 2010-11-17

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

## Contact

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**Address** Apple Acre  
Knowle Hill Farm  
Chew Magna  
Somerset  
BS40 8TE

**Phone** 03003020018

**Email** [contact@whisperhealth.org](mailto:contact@whisperhealth.org)

**Website** [www.whisperhealth.org](http://www.whisperhealth.org)

## Activities

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**Objects:** 2.1.1. TO ADVANCE HEALTHCARE, PRESERVE AND PROTECT THE GOOD HEALTH OF CHILDREN AND MOTHERS2.1.2. TO ADVANCE EDUCATION2.1.3. TO RELIEVE FINANCIAL HARDSHIP AND PRESERVE AND PROTECT THE GOOD HEALTH OF CHILDREN IN UGANDA BY SUCH MEANS AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE

**Activities:** Whisper runs Whisper's Magical Children's Hospital and maternity in Jinja, providing primary and secondary paediatric and obstetric emergency and non emergency care. Whisper runs Kagoma Gate nursery school and assists generally with the welfare of children in Uganda and their communities via daily outreach work.

## Classification

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- **How:** Provides Other Finance, Provides Human Resources, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People

## Geography

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- **Area of benefit:** UGANDA
- Uganda

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£186,471	£177,501	-	-
2024-06-30	£168,336	£199,800	-	-
2023-06-30	£279,997	£296,075	-	-
2022-06-30	£381,000	£329,000	-	-
2021-06-30	£271,727	£269,196	-	-

## Trustees

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Name	Role	Appointed
VERONIKA CEJPKOVA	Chair	
ANTONINO GENCO		
EUGENIA BARNETT		2013-04-29

**WHISPER**

England & Wales - Charity number 1139078

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# Accounts

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# WHISPER

MAKE A DIFFERENCE  
TO CHILDREN  
IN UGANDA

**WHISPER  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2025**

Charity registration no. 1139078

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Oluwatosin Adeogun Eugenia Barnett Veronika Cejpkova Antonio Genco
Charity number	1139078
Principal address	Apple Acre Knowle Hill Farm Chew Magna Somerset BS40 8TE
Website	<a href="http://www.WhisperHealth.org">www.WhisperHealth.org</a>
Independent Examiner	Jason Foxwell FCCA FCIE



*Whisper clinicians in a meeting*

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## TRUSTEES' REPORT

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The Trustees present their report and accounts for the year ended 30 June 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Whisper's trust deed, the Charities Act 2022 and 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* (Charities SORP FRS 102) issued on 16 July 2014.

### Structure, governance and management

Whisper was established by a charitable trust deed on 19 June 2010, revised in March 2020. The Trustees who served during the year were:

Oluwatosin Adeogun  
Eugenia Barnett  
Veronika Cejpkova  
Antonio Genco

Veronika Cejpkova and Antonio Genco founded Whisper and the additional trustees were recruited by word of mouth or through the Charity's online presence. They were appointed after face to face interview and letters of appointment are in place. Veronika Cejpkova is Whisper's Chairperson, Antonio Genco is Treasurer and Eugenia Barnett is Secretary.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Objectives and activities

Whisper's objects are to advance healthcare, to advance education, relieve financial hardship and promote the good health of children in Uganda. The policies adopted in furtherance of these objects are the provision of medical care, community services and schools in Uganda.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities Whisper should undertake for public benefit.

## Achievements and performance

Whisper runs a children’s hospital and a maternity unit in Jinja, Uganda. The hospital is open 24 hours a day, 7 days a week and its specialties are emergency medicine, blood transfusions, malnutrition, surgery, burns, obstetrics and gynæcology. As with most charity hospitals in Uganda, patients pay a subsidised fee for medical services, but the fees for treating children are set at a level that most families can afford, they are set at a flat rate so that charges do not accumulate even for lengthy treatments, and children are not turned away. Around 20% of the patients are seen at no charge. The hospital’s good reputation means that many patients travel long distances, some even coming from beyond Uganda’s capital Kampala which is 3 hours away by road.

Whisper runs an ambulance service, mainly for children, allowing life-saving treatments such as blood transfusions to begin before the patient reaches hospital. The ambulance will take patients to any hospital in the Jinja area, not just to Whisper’s hospital.

Whisper’s nursing school WISE runs short courses and trains students to a level where they can sit internationally recognised nursing qualifications such as NCLEX.

<b>Performance highlights</b>	<b>2024-25</b>	<b>2023-24</b>
Blood transfusions	826	809
Malnourished patients	262	228
Maternity patients	1,832	1,918
Total number of patients	8,664	13,471
Average fee income per patient	£16.42	£11.71
Donations received for running costs	£175,723	£197,532
Average donation per patient	£20.28	£14.66
Estimated donation per life saved	£318	£364

Many of the emergency cases that Whisper sees need blood transfusions on admission. This is a problem in the local area because blood stocks are erratic and the nearest blood bank is 3 hours away by road. By ensuring adequate blood stocks, Whisper has been able to save many lives that would likely otherwise have been lost.

## Whisper's impact

During Whisper's financial year 2024-25, a patient was treated for every **£20.28 in donated funds**, or £21.39 if we include the capital cost of the ambulance, amortised over 5 years. An average number like this hides a lot of detail, but it can still be helpful when comparing one charity with another.

### How we calculated this

In financial year 2024-25, the hospital saw 8,664 patients. Whisper's global donated income came to £175,723, excluding an addition to reserves and restricted donations for non-hospital activities (child sponsorship payments). To find the cost in donated funds per patient, we divided that sum by the number of patients. The capital cost of the ambulance, purchased in 2023, was £48000.

We estimate that Whisper **saved a life** that would not otherwise have been saved for every **£318 in donated funds**, or £335 if the ambulance capital costs are included, again amortised over 5 years.

### How we calculated this

We took the total donations less the addition to reserves, we subtracted restricted donations for non-hospital activities (currently just child sponsorship payments) and then divided by two thirds of the number of transfused patients. This is because, as is often the case in sub-Saharan Africa, many child patients that Whisper sees require a life-saving blood transfusion, but at other hospitals in the area, transfusions can be very hard to obtain. We do not know of a more cost-effective way to save lives, than giving to Whisper.

## Free services

Whisper offered a number of free services throughout the year:

- Cervical cancer screening
- Sickle cell clinic (for diagnosed children)
- Tuberculosis (for diagnosed children)
- Immunisation (for children)
- Physiotherapy (for children)
- Nutrition clinic (for children)
- Family planning
- Lamaze classes (training for childbirth)



*Whisper's new Kampala branch being fitted out*

## **New Kampala branch**

By popular demand, Whisper is opening a branch in Kyanja, a rapidly developing northern suburb of Kampala, Uganda's capital. Although smaller than the Jinja hospital, it will offer most of the same services. The fitting out of the new branch has been funded by a land sale.

## Education and research

Whisper's Magical International School of Nursing Excellence (WISE) opened in February 2023 at Whisper's hospital. It has been running short courses and there are 10 full-time students studying to a level where they can sit internationally recognised nursing exams.



Whisper's former school at Kagoma Gate continues to run, for the time being without subsidy from Whisper. Any donations for the school would make an enormous difference to the students and staff there.

Whisper's hospital is a registered medical Continuing Professional Development (CPD) provider and CPD training sessions were held during the year for Whisper's staff and others; the sessions were broadcast on Zoom.

## International branches

**Whisper the Union for Childcare, Outreach and Education** is the organisation through which Whisper provides its services in Uganda. It is registered in Uganda as an International NGO and its website is <https://www.WhisperHealth.org/ug>. Veronika Cejpkova is employed by the NGO as its Country Director.

**Nadační fond Whisper** is Whisper’s Czech branch and caters for the charity’s supporter base in the Czech Republic. It is run on a voluntary basis and its website is <https://www.WhisperHealth.org/cz>. The Czech branch provided many medical volunteers for the hospital throughout the year.

### Whisper's income by branch

		2024-25	2023-24
Uganda	Patient fees and insurance reimbursements	£142,242	£157,748
	Fundraising dinner and donations	£0	£3,500
Czech Republic	Donations <sup>1</sup>	£6,751	£8,052
UK	Donations <sup>2</sup>	£186,470	£160,359
	Investment income	£0	£152
<b>TOTAL</b>		<b>£335,464</b>	<b>£329,811</b>

1. Total from Czech Republic including direct gifts to Whisper UK: £10,751

2. UK figures shown here are net of transfers from the Czech branch

**Financial review**

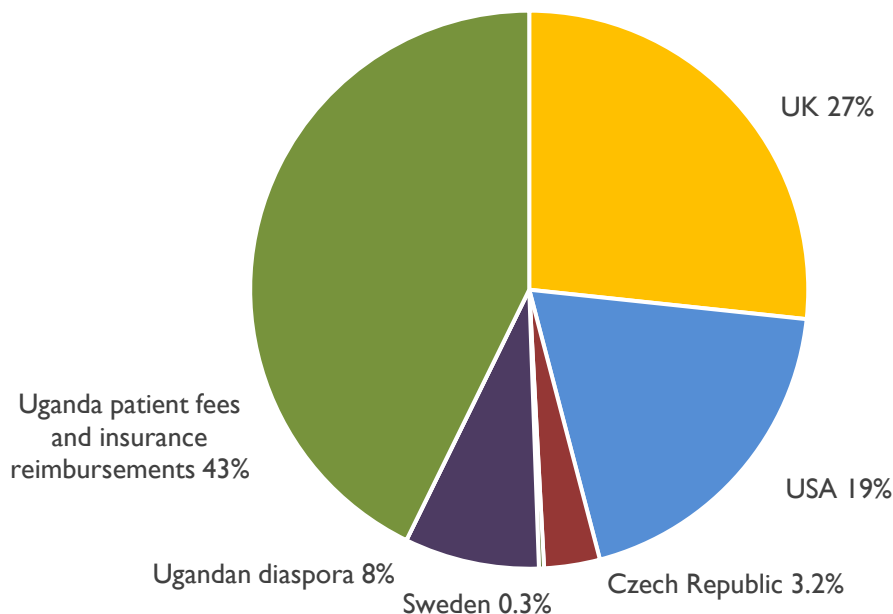
***Income***

Patients are again having to pay higher fees than they have done in the past. We hope that this situation is temporary and that we'll be able to reduce our fees again next year. Patient numbers are down from 2023-24. The total income from patient fees and insurance reimbursements is also down and this was offset by an increase in donations.

Whisper continues to work on increasing its Ugandan income. 51% of this year's income came either from Uganda or the Ugandan diaspora. The hospital is now registered with five Ugandan health insurers, which pay for treatments at commercial healthcare rates, allowing some cross subsidy. We expect insurance reimbursements to be a much higher proportion of Whisper's income in the coming years.

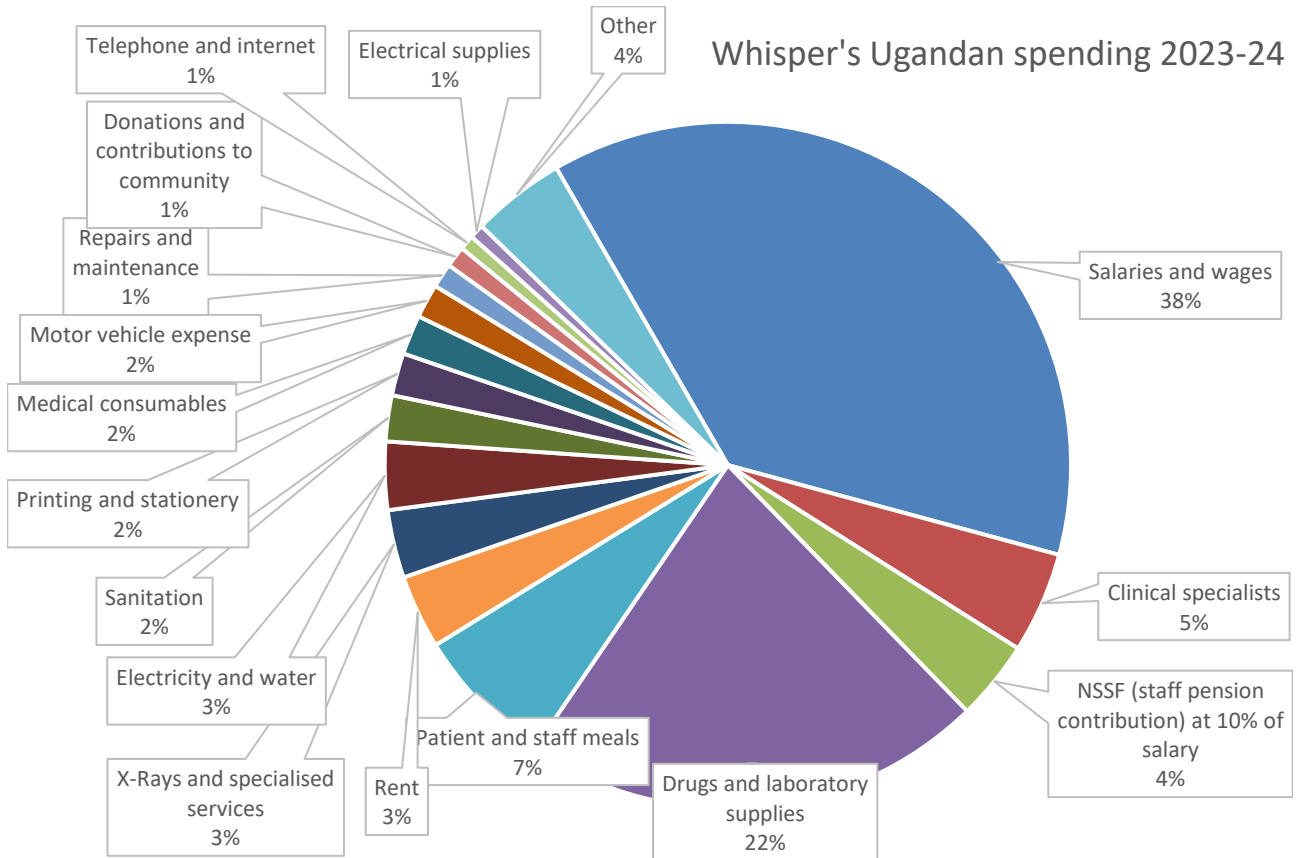
The fundraising environment for charities in Europe and the USA has been challenging. In September 2024, Whisper had 27 sponsored swimmers at Swim Serpentine and in March 2025 we had 19 sponsored runners in the Bath Half Marathon. 2025-26 should see improvement in Whisper's finances, with a range of challenge events and some material legacy gifts.

Whisper's income sources 2024-25



**Spending**

The pie chart below shows Whisper's spending in Uganda in financial year 2023-24, the most recent financial year for which audited details are available at time of going to press (March 2025). The figures are taken the audited accounts for Whisper's Ugandan NGO, which provide a more detailed breakdown<sup>1</sup>.



**Whisper's spending, from the most recent audited accounts of Whisper's Ugandan NGO**

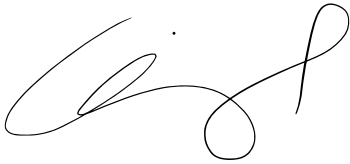
<sup>1</sup> The accounts of Whisper's Ugandan NGO can be found at <https://www.WhisperHealth.org/gb/financials-and-compliance>

### ***Reserves policy***

Whisper's policy is that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to between three and six months' donation income. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while we consider how to raise additional funds. At the end of the year, reserves covered two months' donation income. We expect to reach the desired level of reserves by the 2025-26 financial year.

### **Approval**

This report was approved by the Trustees and signed on their behalf by



**Veronika Cejpkova**

Trustee

Date when approved: 14 April 2026



Registered with  
**FUNDRAISING  
REGULATOR**

## **INDEPENDENT EXAMINER'S REPORT**

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### **Independent examiner's report to the trustees of Whisper**

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

### **Responsibilities and basis of report**

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2022 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2022 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Jason Foxwell FCCA FCIE**

<https://independent-examiner.net>

12 Hillbourne Road, Poole, BH17 7JB

Date: 14 April 2026

## STATEMENT OF FINANCIAL ACTIVITIES

### STATEMENT OF FINANCIAL ACTIVITIES

*For the year ended 30 June 2025*

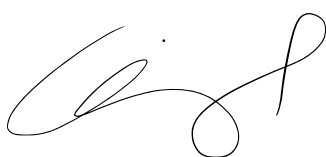
<b>Income</b>	<b>Notes</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Prior year funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	2	115,674	70,797	186,470	168,184
Investment income	2	0	0	0	152
<b>Total</b>		<b>115,674</b>	<b>70,797</b>	<b>186,471</b>	<b>168,336</b>
<b>Expenditure</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	3	34,772	1,262	36,034	15,362
Charitable activities	3	67,880	69,752	137,632	180,577
Governance	3	3,835	0	3,835	3,861
<b>Total</b>		<b>106,487</b>	<b>71,014</b>	<b>177,501</b>	<b>199,800</b>
<b>Net income/ (expenditure) for year / Net movement in funds</b>		<b>9,187</b>	<b>(218)</b>	<b>8,970</b>	<b>(31,464)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		22,281	602	22,883	54,347
Total funds carried forward		<b>31,468</b>	<b>384</b>	<b>31,853</b>	<b>22,883</b>

## BALANCE SHEET

As at 30 June 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
<b>Current assets</b>					
Cash at bank and in hand		21,206	171	21,377	12,530
Gift Aid to be claimed		10,738	213	10,951	10,828
<b>Creditors: amounts falling due within one year</b>					
	6	(475)	0	(475)	(475)
<b>Total assets less current liabilities</b>		<b>31,468</b>	<b>384</b>	<b>31,853</b>	<b>22,883</b>
<b>Funds of the charity</b>					
Restricted income funds			384	384	602
Unrestricted funds		31,468		31,468	22,281
<b>Total funds</b>		<b>31,468</b>	<b>384</b>	<b>31,853</b>	<b>22,883</b>

The accounts were approved by the Trustees on: 14 April 2026



**Veronika Cejkova**  
Trustee

## NOTES TO THE ACCOUNTS

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### 1. Accounting policies

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

The accounts 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* (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2022.

Whisper is a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and rounded to the nearest pound.

#### 1.2 Going concern

The trustees consider that there are no material uncertainties about Whisper's ability to continue as a going concern.

#### 1.3 Income

##### *Income recognition*

Income is included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources, it is more likely than not that the Trustees will receive the resources and the monetary value can be measured with sufficient reliability.

### ***Offsetting***

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

### ***Donations and legacies***

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

### ***Gift Aid***

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### ***Volunteer help***

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

## **1.4 Expenditure**

### ***Liability recognition***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### ***Governance***

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

## 2. Analysis of income

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
Donations	112,529	0	112,529	61,193
Legacies	0		0	0
Transfers from Czech branch	0		0	8,300
Fundraising campaigns for specific purposes		68,805	68,805	90,629
Child sponsorship		1,778	1,778	2,116
Gift Aid	3,144	213	3,358	5,947
Investment income	0		0	152
<b>Total</b>	<b>115,674</b>	<b>70,797</b>	<b>186,471</b>	<b>168,336</b>

Fundraising campaigns for specific purposes were run on DonorSee and GlobalGiving. Amounts raised on GlobalGiving during the year are shown below, before deduction of fees.

Fundraising campaign	Amount raised £
Keep our Children's Hospital Open	1,428
Help a Malnourished Child with Whisper's Hospital	906
Emergency Ambulance for Whisper's Hospital	836
Stop Ugandan women & children dying at childbirth	152
Help Ugandan People Donate Life Saving Blood	93
Help Fund a Children's Burn Unit in Uganda	8

### 3. Analysis of Expenditure

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
Expenditure on:	£	£	£	£
Raising funds	34,772	1,262	36,034	15,362
Charitable activities	67,880	69,752	137,632	180,577
Governance	3,835	0	3,835	3,861
<b>Total</b>	<b>106,487</b>	<b>71,014</b>	<b>177,501</b>	<b>199,800</b>

#### Expenditure on raising funds

Social media marketing	£	0
Other fundraising expenses		21,332
80% of Veronika Cejpkova's fees (Note 4)		13,440
DonorSee administration		1,262

#### Expenditure on governance

Independent Examiner's fee	£	475
Legal expenses		0
20% of Veronika Cejpkova's fees (Note 4)		3,360

#### 4. Trustees and related parties

During the year £16,800 was paid to Veronika Cejpkova for services provided in administration, fundraising campaigns and marketing in the UK. This has been allocated 80% to Fundraising Costs and 20% to Governance. Veronika also received the following benefits from Whisper's Ugandan NGO:

	<b>£</b>
Ugandan salary	2,523

None of the other trustees or any persons connected with them received any remuneration during the year. There have been no transactions with persons or entities that are closely connected to the charity or its trustees, referred to as related parties, during the year.

#### 5. Employees

In the UK, Whisper is run by volunteers and has no employees. The average monthly number of employees employed by Whisper's Ugandan NGO during the year was:

	This year	Prior year
Uganda	67	67

There were no employees whose annual emoluments were £60,000 or more.

#### 6. Analysis of creditors

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
<b>Creditors: amount due within one year</b>				
Independent Examiner's fee	(475)	0	(475)	(475)
<b>Total</b>	(475)	0	(475)	(475)

**WHISPER**

England & Wales - Charity number 1139078

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# Accounts

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Charity registration no. 1139078



**Children's  
HOSPITAL**



**WHISPER  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**WHISPER** MAKE A DIFFERENCE  
TO CHILDREN  
IN UGANDA

## LEGAL AND ADMINISTRATIVE INFORMATION

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Charity number	1139078
Principal address	Apple Acre Knowle Hill Farm Chew Magna Somerset BS40 8TE
Website	<a href="http://www.WhisperHealth.org">www.WhisperHealth.org</a>
Independent Examiner	Jason Foxwell FCCA FCIE



*Whisper's hospital from the air, photographed by our drone pilot Yusuf*

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Whisper runs a free ambulance service, mainly for children, allowing life-saving treatments such as blood transfusions to begin before the patient reaches hospital. The ambulance will take patients to any hospital in the Jinja area, not just to Whisper’s hospital.

Whisper’s nursing school WISE runs short courses and trains students to a level where they can sit internationally recognised nursing qualifications such as NCLEX.

### Performance highlights

	2023-24	2022-23
Blood transfusions	809	1,327
Malnourished patients	228	743
Maternity patients	1,918	1,276
Total number of patients	13,471	11,429
Average fee income per patient	£11.71	£16.69
Donations received for running costs	£197,532	£248,465
Average donation per patient	£14.66	£21.74
Estimated donation per life saved	£364	£279

Many of the emergency cases that Whisper sees need blood transfusions on admission. This is a problem in the local area because blood stocks are erratic and the nearest blood bank is 3 hours away by road. By ensuring adequate blood stocks, Whisper has been able to save many lives that would likely otherwise have been lost.



*Nurse in the Emergency Ward*

## **Whisper's impact**

During Whisper's financial year 2023-24, a patient was treated for every **£14.66 in donated funds**, or £15.38 if we include the capital cost of the ambulance, amortised over 5 years. An average number like this hides a lot of detail, but it can still be helpful when comparing one charity with another.

## How we calculated this

In financial year 2023-24, the hospital saw 13,471 patients. Whisper's global donated income and a drawdown on reserves came to £197,532, excluding restricted donations for non-hospital activities (child sponsorship payments). To find the cost in donated funds per patient, we divided that sum by the number of patients. The capital cost of the ambulance, purchased in 2023, was £48000.

We estimate that Whisper **saved a life** that would not otherwise have been saved for every **£364 in donated funds**, or £382 if the ambulance capital costs are included, again amortised over 5 years.

## How we calculated this

We took the total donations and drawdowns from reserves, we subtracted restricted donations for non-hospital activities (currently just child sponsorship payments) and then divided by two thirds of the number of transfused patients. This is because, as is often the case in sub-Saharan Africa, many child patients that Whisper sees require a life-saving blood transfusion, but at other hospitals in the area, transfusions can be very hard to obtain. We do not know of a more cost-effective way to save lives, than giving to Whisper.

## Free services

Whisper offered a number of free services throughout the year:

- Cervical cancer screening
- Sickle cell clinic (for diagnosed children)
- Tuberculosis (for diagnosed children)
- Immunisation (for children)
- Physiotherapy (for children)
- Nutrition clinic (for children)
- Family planning
- Lamaze classes (training for childbirth)

## Education and research

Whisper's Magical International School of Nursing Excellence (WISE) opened in February 2023 at Whisper's hospital. It has been running short courses and at the time of going to press (February 2025) there are 10 full-time students studying to a level where they can sit internationally recognised nursing exams.



Whisper's former school at Kagoma Gate continues to run, for the time being without subsidy from Whisper. Any donations for the school would make an enormous difference to the students and staff there.

Two former Whisper staff members completed postgraduate qualifications, with their tuition fees paid by Whisper. Whisper's hospital is a registered medical Continuing Professional Development (CPD) provider and CPD training sessions were held during the year for Whisper's staff and others; the sessions were broadcast on Zoom.

## International branches

**Whisper the Union for Childcare, Outreach and Education** is the organisation through which Whisper provides its services in Uganda. It is registered in Uganda as an International NGO and its website is <https://www.WhisperHealth.org/ug>. Veronika Cejkova is employed by the NGO as its Country Director.

**Nadační fond Whisper** is Whisper's Czech branch and caters for the charity's supporter base in the Czech Republic. It is run on a voluntary basis by Dr Markéta Polková and its website is <https://www.WhisperHealth.org/cz>. The Czech branch provided many medical volunteers for the hospital throughout the year.

## Whisper's income by branch

		2023-24	2022-23
Uganda	Patient fees and insurance reimbursements	£157,748	£190,713
	Fundraising dinner and donations	£3,500	£3,500
Czech Republic	Donations <sup>1</sup>	£8,052	£7,936
UK	Donations <sup>2</sup>	£159,884	£273,194
	Investment income	£152	£54
<b>TOTAL</b>		<b>£329,336</b>	<b>£475,396</b>

1. Total from Czech Republic including direct gifts to Whisper UK: £12,153

2. UK figures shown here are net of transfers from the Czech branch

**Financial review**

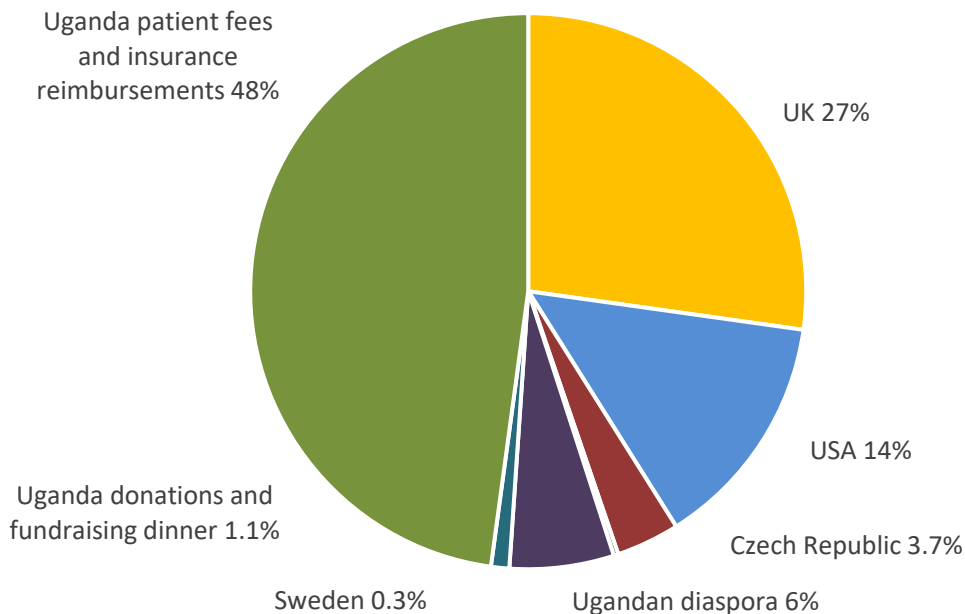
**Income**

Patients are again having to pay higher fees than they have done in the past. We hope that this situation is temporary and that we'll be able to reduce our fees again next year. Patient numbers are up from 2022-23, the total income from patient fees and insurance reimbursements has risen by 18%.

Whisper continues to increase its Ugandan income, and 56% of this year's income came either from Uganda or the Ugandan diaspora. In October 2023 a fundraising dinner was held in Jinja, Uganda. The hospital is now registered with five Ugandan health insurers, which pay for treatments at commercial healthcare rates, allowing some cross subsidy; insurance reimbursements are a growing part of Whisper's income.

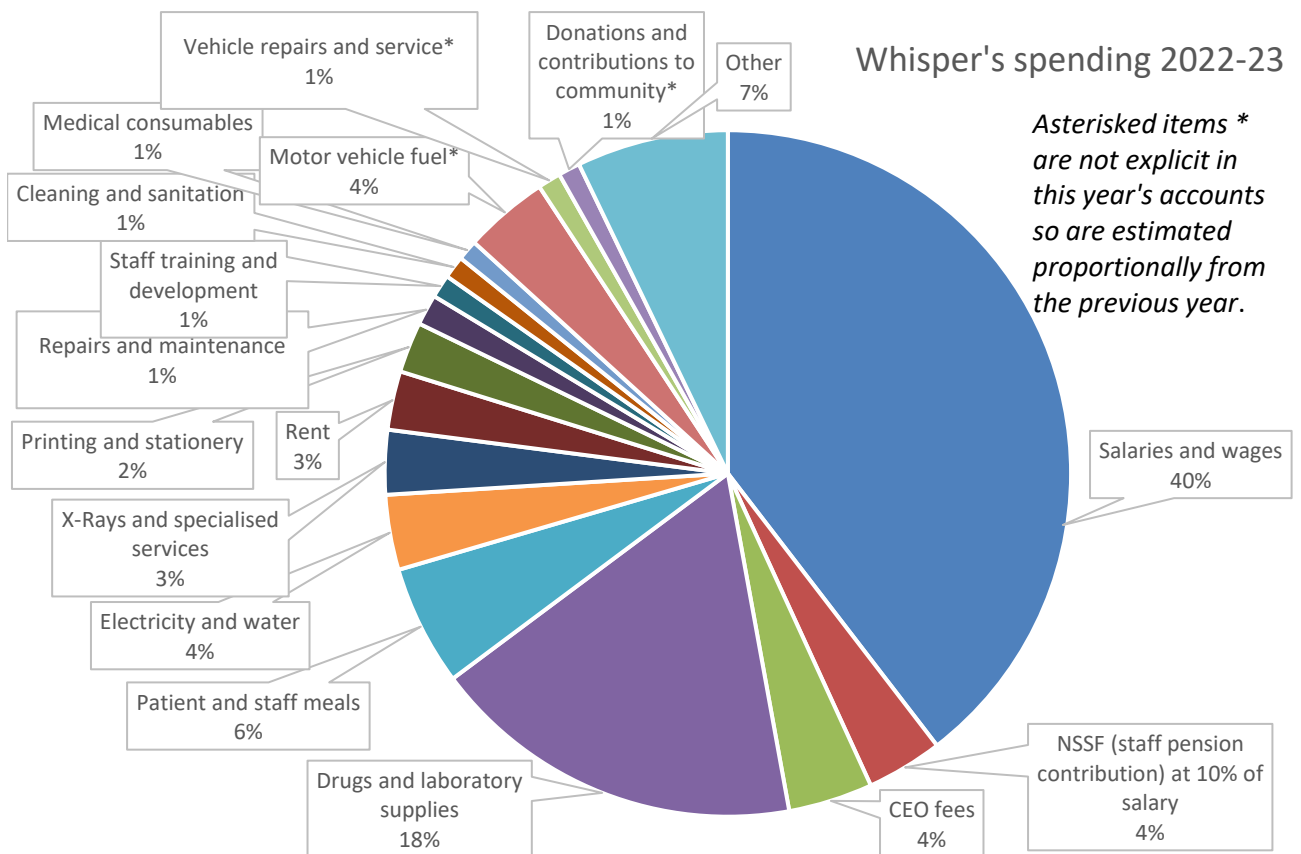
In September 2023, Whisper had 19 sponsored swimmers at Swim Serpentine. 2025-26 should see improvement in Whisper's finances, with several sponsored challenge events and a significant legacy gift.

Whisper's income sources 2023-24



**Spending**

The pie chart below shows Whisper's global spending in financial year 2022-23, the most recent financial year for which audited details are available at time of going to press (February 2025). Apart from the item "CEO fees", which is an expense of the UK charity, the figures are taken the audited accounts for Whisper's Ugandan NGO, which provide a more detailed breakdown<sup>1</sup>.



**Whisper's spending, from the most recent audited accounts of Whisper's Ugandan NGO**

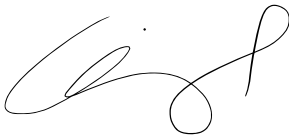
<sup>1</sup> The accounts of Whisper's Ugandan NGO can be found at <https://www.WhisperHealth.org/gb/financials-and-compliance>

### ***Reserves policy***

Whisper's policy is that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to between three and six months' donation income. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while we consider how to raise additional funds. At the end of the year, reserves covered one month's donation income. We expect to reach the desired level of reserves by the 2025-26 financial year.

### **Approval**

This report was approved by the Trustees and signed on their behalf by



**Veronika Cejpkova**

Trustee

Date when approved: 11. April 2025



Registered with  
**FUNDRAISING  
REGULATOR**

## **INDEPENDENT EXAMINER'S REPORT**

---

### **Independent examiner's report to the trustees of Whisper**

I report to the trustees on my examination of the accounts of Whisper (the Charity) for the year ended 30 June 2024.

### **Responsibilities and basis of report**

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2022 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2022 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Jason Foxwell FCCA FCIE**

<https://independent-examiner.net>

PO Box 9846, Poole, BH15 9JZ

Date:

## STATEMENT OF FINANCIAL ACTIVITIES

*For the year ended 30 June 2024*

Income	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Donations and legacies	2	74,930	93,254	168,184	279,944
Investment income	2	152	0	152	54
<b>Total</b>		<b>75,081</b>	<b>93,254</b>	<b>168,336</b>	<b>279,997</b>
<b>Expenditure</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	3	13,892	1,470	15,362	19,562
Charitable activities	3	89,103	91,473	180,577	271,768
Governance	3	3,861	0	3,861	4,745
<b>Total</b>		<b>106,856</b>	<b>92,943</b>	<b>199,800</b>	<b>296,075</b>
<b>Net income/ (expenditure) for year / Net movement in funds</b>		<b>(31,775)</b>	<b>311</b>	<b>(31,464)</b>	<b>(16,078)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		54,056	291	54,347	70,425
Total funds carried forward		<b>22,281</b>	<b>602</b>	<b>22,883</b>	<b>54,347</b>

## BALANCE SHEET

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*As at 30 June 2024*

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
<b>Current assets</b>					
Cash at bank and in hand		12,133	397	12,530	44,284
Gift Aid to be claimed		10,623	205	10,828	8,837
<b>Creditors: amounts falling due within one year</b>	6	(475)	0	(475)	1,225
<b>Total assets less current liabilities</b>		22,281	602	22,883	54,347
<b>Funds of the charity</b>					
Restricted income funds			602	602	291
Unrestricted funds		22,281		22,281	54,056
<b>Total funds</b>		22,281	602	22,883	54,347

The accounts were approved by the Trustees on: 11. April 2025



**Veronika Cejpkova**

Trustee

## NOTES TO THE ACCOUNTS

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### 1. Accounting policies

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

The accounts 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* (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2022.

Whisper is a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and rounded to the nearest pound.

#### 1.2 Going concern

The trustees consider that there are no material uncertainties about Whisper's ability to continue as a going concern.

#### 1.3 Income

##### *Income recognition*

Income is included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources, it is more likely than not that the Trustees will receive the resources and the monetary value can be measured with sufficient reliability.

### ***Offsetting***

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

### ***Donations and legacies***

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

### ***Gift Aid***

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### ***Volunteer help***

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

## **1.4 Expenditure**

### ***Liability recognition***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### ***Governance***

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

## 2. Analysis of income

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
Donations	61,193	0	61,193	143,744
Legacies	0		0	0
Transfers from Czech branch	8,300		8,300	6,750
Fundraising campaigns for specific purposes		90,629	90,629	100,541
Child sponsorship		2,116	2,116	3,057
Gift Aid	5,437	510	5,947	25,852
Investment income	152		152	54
<b>Total</b>	<b>75,081</b>	<b>93,254</b>	<b>168,336</b>	<b>279,997</b>

Fundraising campaigns for specific purposes were run on DonorSee and GlobalGiving. Amounts raised on GlobalGiving during the year are shown below, before deduction of fees.

Fundraising campaign	Amount raised
	£
Help Fund a Children's Burn Unit in Uganda	1,468
Keep our Children's Hospital Open	1,290
Help a Malnourished Child with Whisper's Hospital	800
Emergency Ambulance for Whisper's Hospital	397
Stop Ugandan women & children dying at childbirth	167

### 3. Analysis of expenditure

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
Expenditure on:				
Raising funds	13,892	1,470	15,362	19,562
Charitable activities	89,103	91,473	180,577	271,768
Governance	3,861	0	3,861	4,745
<b>Total</b>	<b>106,856</b>	<b>92,943</b>	<b>199,800</b>	<b>296,075</b>

<b>Expenditure on raising funds</b>	£
Social media marketing	0
Other fundraising expenses	1,092
80% of Veronika Cejpkova's fees (Note 4)	12,800
DonorSee administration	1,470

<b>Expenditure on governance</b>	£
Independent Examiner's fee	475
Legal expenses	186
20% of Veronika Cejpkova's fees (Note 4)	3,200

## 4. Trustees and related parties

During the year £16,000 was paid to Veronika Cejpkova for services provided in administration, fundraising campaigns and marketing in the UK. This has been allocated 80% to Fundraising Costs and 20% to Governance. Veronika also received the following benefits from Whisper’s Ugandan NGO:

	£
Ugandan salary	2,521

None of the other trustees or any persons connected with them received any remuneration during the year. There have been no transactions with persons or entities that are closely connected to the charity or its trustees, referred to as related parties, during the year.

## 5. Employees

In the UK, Whisper is run by volunteers and has no employees. The average monthly number of employees employed by Whisper’s Ugandan NGO during the year was:

	This year	Prior year
Uganda	67	67

There were no employees whose annual emoluments were £60,000 or more.

## 6. Analysis of creditors

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
<b>Creditors: amount due within one year</b>				
Independent Examiner's fee	(475)	0	(475)	(475)
Veronika Cejpkova	0	0	0	1,700
<b>Total</b>	(475)	0	(475)	1,225

**WHISPER**

England & Wales - Charity number 1139078

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# Accounts

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Charity registration no. 1139078

# WHISPER TRUSTEES' REPORT AND UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023



## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Oluwatosin Adeogun Eugenia Barnett Veronika Cejpkova Antonio Genco
Charity number	1139078
Principal address	Apple Acre Knowle Hill Farm Chew Magna Somerset BS40 8TE
Website	<a href="http://www.WhisperOrphans.org">www.WhisperOrphans.org</a>
Independent Examiner	Jason Foxwell FCCA FCIE



*Whisper's fundraising dinner in Kampala*

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## TRUSTEES' REPORT

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The Trustees present their report and accounts for the year ended 30 June 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Whisper's trust deed, the Charities Act 2022 and 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* (Charities SORP FRS 102) issued on 16 July 2014.

### Structure, governance and management

Whisper was established by a charitable trust deed on 19 June 2010, revised in March 2020. The Trustees who served during the year were:

Oluwatosin Adeogun (appointed 14 March 2023)  
Eugenia Barnett  
Veronika Cejpkova  
Antonio Genco

Veronika Cejpkova and Antonio Genco founded Whisper and the additional trustees were recruited by word of mouth or through the Charity's online presence. They were appointed after face to face interview and letters of appointment are in place. Veronika Cejpkova is Whisper's Chairperson, Antonio Genco is Treasurer and Eugenia Barnett is Secretary.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Objectives and activities

Whisper's objects are to advance healthcare, to advance education, relieve financial hardship and promote the good health of children in Uganda. The policies adopted in furtherance of these objects are the provision of medical care, community services and schools in Uganda.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities Whisper should undertake for public benefit.

## Achievements and performance

Whisper runs a children’s hospital and a maternity unit in Jinja, Uganda. The hospital is open 24 hours a day, 7 days a week and its specialties are emergency medicine, blood transfusions, malnutrition, surgery, burns, obstetrics and gynaecology. As with most charity hospitals in Uganda, patients pay a subsidised fee for medical services, but the fees for treating children are set at a level that most families can afford, they are set at a flat rate so that charges do not accumulate even for lengthy treatments, and children are not turned away. Around 20% of the patients are seen at no charge. The hospital’s good reputation means that many patients travel long distances, some even coming from beyond Uganda’s capital Kampala which is 3 hours away by road.

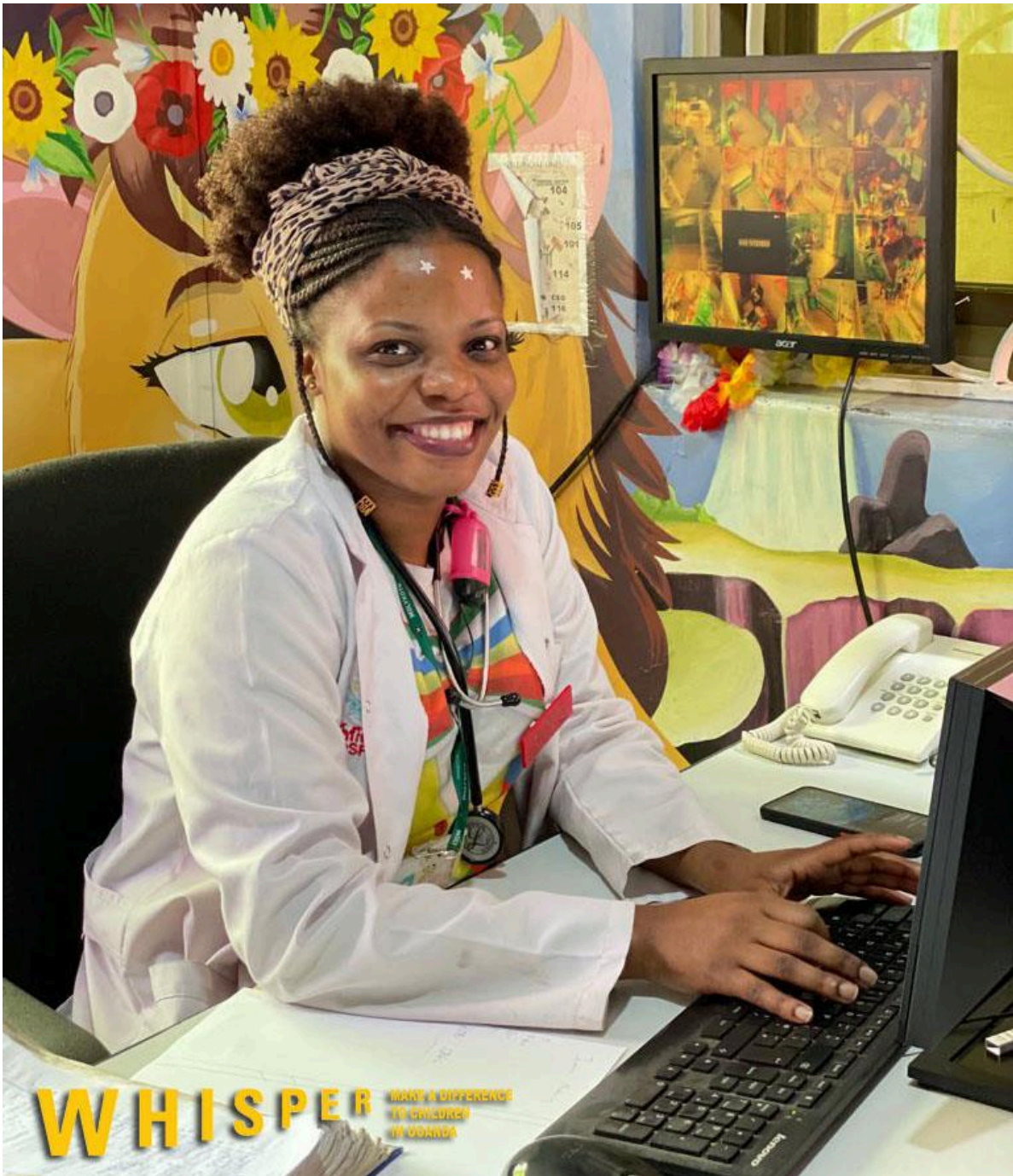
Whisper also now runs a free 24 hour ambulance service, mainly for children, allowing life-saving treatments such as blood transfusions to begin before the patient reaches hospital. The ambulance will take patients to any hospital in the Jinja area, not just to Whisper’s hospital.

Whisper’s nursing school launched during the year. It runs short courses and trains students to internationally recognised nursing qualifications.

### Performance highlights

	2022-23	2021-22
Blood transfusions	1,327	1,628
Malnourished patients	743	474
Maternity patients	1,276	1,703
Total number of patients	11,429	14,605
Average fee income per patient	£16.69	£11.09
Donations received for running costs	£248,465	£320,580
Average donation per patient	£21.74	£21.95
Estimated donation per life saved	£279	£294

Many of the emergency cases that Whisper sees need blood transfusions on admission. This is a problem in the local area because blood stocks are erratic and the nearest blood bank is 3 hours away by road. By ensuring adequate blood stocks, Whisper has been able to save many lives that would likely otherwise have been lost.



*Doctor Agatha in the children's consulting room*

## Whisper's impact

During Whisper's financial year 2022-2023, a patient was treated for every **£21.74 in donated funds**, or £23.49 if we include the hospital's capital costs from 2018, amortised over 5 years. An average number like this hides a lot of detail, but it can still be helpful when comparing one charity with another.

## How we calculated this

In financial year 2022-2023, the hospital saw 11,429 patients. Whisper's global donated income was £248,465, excluding restricted donations for non-hospital activities, the purchase cost of the ambulance and additions to reserves. To find the cost in donated funds per patient, we divided that sum by the number of patients. The startup costs for Whisper's hospital were approximately £200,000, spent equally during 2016 (now fully amortised) and 2018. The cost of the ambulance, purchased in 2023, was £48000.

We estimate that Whisper **saved a life** that would not otherwise have been saved for every **£279 in donated funds**, or £302 if the hospital's capital costs are included, again amortised over 5 years.

## How we calculated this

We took the total donations and drawdowns from reserves, we subtracted restricted donations for non-hospital activities (currently just child sponsorships) and the ambulance cost (which will be amortised over the next 5 years), and then divided by two thirds of the number of transfused patients. This is because, as is often the case in sub-Saharan Africa, many child patients that Whisper sees require a life-saving blood transfusion, but at other hospitals in the area, transfusions can be very hard to obtain. We do not know of a more cost effective way to save lives, than giving to Whisper.

## Free services

Whisper offered a number of free services throughout the year:

- Cervical cancer screening
- Sickle cell clinic (for diagnosed children)
- Tuberculosis (for diagnosed children)
- Immunisation (for children)
- Physiotherapy (for children)
- Family planning
- Lamaze classes (training for childbirth)

## Education and research

Whisper's Magical International School of Nursing Excellence (WISE) opened in February 2023 at Whisper's hospital. It has been running short courses and at the time of going to press (January 2024) there are four full-time students studying for internationally recognised nursing qualifications.



Whisper’s former school at Kagoma Gate continues to run, for the time being without subsidy from Whisper. Any donations for the school would make an enormous difference to the students and staff there.

Two former Whisper staff members are working towards postgraduate qualifications, with their tuition fees paid by Whisper. Whisper’s hospital is a registered medical Continuing Professional Development (CPD) provider and 35 CPD training sessions were held during the year for Whisper’s staff and others<sup>1</sup>; the sessions were broadcast on Zoom.

## International branches

**Whisper the Union for Childcare, Outreach and Education** is the organisation through which Whisper provides its services in Uganda. It is registered in Uganda as an International NGO and its website is <https://www.WhisperOrphans.org/ug>. Veronika Cejpkova is employed by the NGO as its Country Director.

**Nadační fond Whisper** is Whisper’s Czech branch and caters for the charity’s growing supporter base in the Czech Republic. It is run on a voluntary basis by Dr Markéta Malecová and its website is <https://www.WhisperOrphans.org/cz>. The Czech branch has provided many medical volunteers for the hospital throughout the year.

## Whisper's income by branch

		2022-23	2021-22
Uganda	Patient fees and insurance reimbursements	£190,713	£161,987
	Fundraising dinner and donations	£3,500	£0
Czech Republic	Donations <sup>1</sup>	£7,936	£17,029
UK	Donations <sup>2</sup>	£273,194	£360,927
	Investment income	£54	£0
<b>TOTAL</b>		<b>£475,396</b>	<b>£539,943</b>

1. Total from Czech Republic including direct gifts to Whisper UK: £11,695
2. UK figures shown here are net of transfers from the Czech branch

<sup>1</sup> <https://www.ehealthlicense.go.ug/index.php/site/provider-activities?id=VZo>

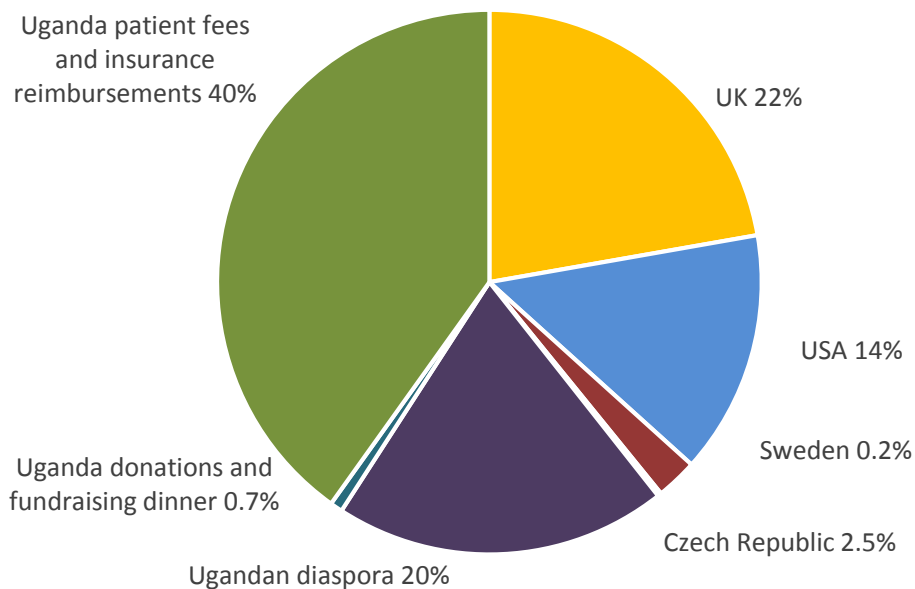
## Financial review

### Income

A couple of Whisper's major donors were unable to contribute as much this year as they had done in previous years, and this has meant that patients are having to pay higher fees than they paid in the previous financial year. Although patient numbers are down from 2021-22, the total income from patient fees and insurance reimbursements has risen by 18%. We hope that this situation is temporary and that we'll be able to reduce our fees again next year.

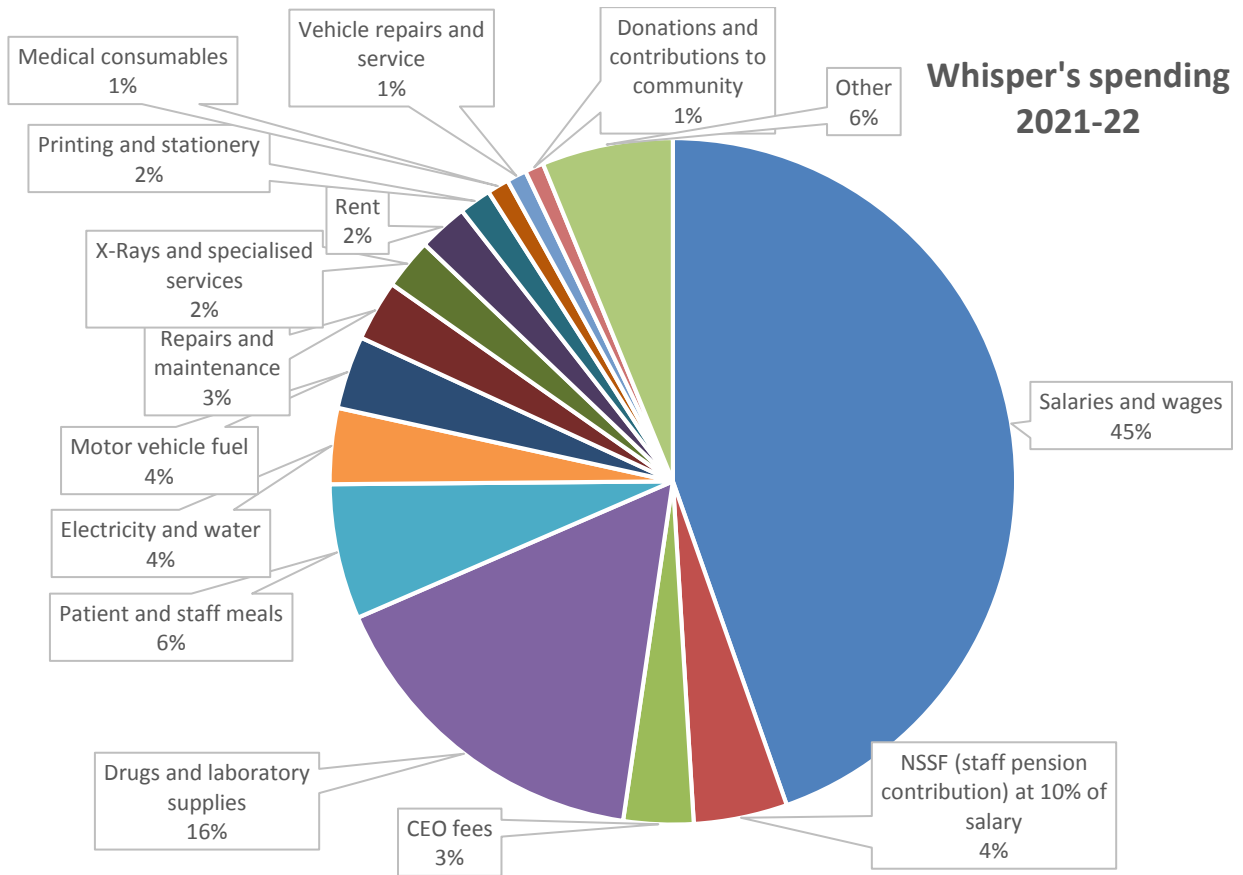
Whisper continues to increase its Ugandan income, and 61% of this year's income came either from Uganda or the Ugandan diaspora. In October 2022 a magnificent fundraising dinner was held in Uganda's capital Kampala, kindly organised by the Ugandan-born CEO of Emolyne Cosmetics, who together with her family also donated a new Toyota Land Cruiser ambulance. The hospital is now registered with three Ugandan health insurers, which pay for treatments at commercial healthcare rates, allowing some cross subsidy; insurance reimbursements are a small but growing part of Whisper's income.

### Whisper's income sources 2022-23



## Spending

The pie chart below shows Whisper's global spending in financial year 2021-22, the most recent financial year for which audited details are available at time of going to press (January 2024). Apart from the item "CEO fees", which is an expense of the UK charity, the figures are taken the audited accounts for Whisper's Ugandan NGO, which provide a more detailed breakdown<sup>2</sup>.



**Whisper's spending, from the most recent audited accounts of Whisper's Ugandan NGO**

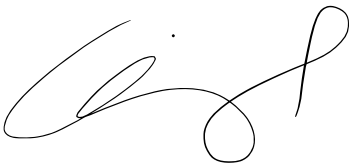
<sup>2</sup> The accounts of Whisper's Ugandan NGO can be found at <https://www.whisperorphans.org/gb/financials-and-compliance>

## ***Reserves policy***

Whisper's policy is that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. At the end of the year, reserves covered one month's expenditure.

## **Approval**

This report was approved by the Trustees and signed on their behalf by



**Veronika Cejkova**

Trustee

Date when approved: **15.02.2024**



Registered with  
**FUNDRAISING  
REGULATOR**

## **INDEPENDENT EXAMINER'S REPORT**

---

### **Independent examiner's report to the trustees of Whisper**

I report to the trustees on my examination of the accounts of Whisper (the Charity) for the year ended 30 June 2023.

### **Responsibilities and basis of report**

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2022 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2022 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2022 Act. I confirm that I am qualified to undertake the examination because I am a member of both ACCA and ACIE, both which are listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Jason Foxwell FCCA FCIE**

<https://independent-examiner.net>

39 Enfield Road, Poole, BH15 3LJ

Date: 19 February 2024

## STATEMENT OF FINANCIAL ACTIVITIES

*For the year ended 30 June 2023*

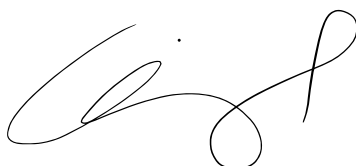
<b>Income</b>	<b>Notes</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Prior year funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	2	96,709	183,234	279,944	380,926
Investment income	2	54	0	54	0
<b>Total</b>		<b>96,763</b>	<b>183,234</b>	<b>279,997</b>	<b>380,926</b>
<b>Expenditure</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	3	16,165	3,397	19,562	19,616
Charitable activities	3	88,134	183,634	271,768	305,637
Governance	3	4,745	0	4,745	3,475
<b>Total</b>		<b>109,045</b>	<b>187,031</b>	<b>296,075</b>	<b>328,728</b>
<b>Net income/ (expenditure) for year / Net movement in funds</b>		<b>(12,282)</b>	<b>(3,796)</b>	<b>(16,078)</b>	<b>52,198</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		66,338	4,087	70,425	18,227
Total funds carried forward		<b>54,056</b>	<b>291</b>	<b>54,347</b>	<b>70,425</b>

## BALANCE SHEET

As at 30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
<b>Current assets</b>					
Cash at bank and in hand		43,994	291	44,284	45,089
Gift Aid to be claimed		8,837	0	8,837	24,263
<b>Creditors: amounts falling due within one year</b>	6	1,225	0	1,225	(725)
<b>Total assets less current liabilities</b>		54,056	291	54,347	68,627
<b>Funds of the charity</b>					
Restricted income funds			291	291	4,087
Unrestricted funds		54,056		54,056	66,338
<b>Total funds</b>		54,056	291	54,347	70,425

The accounts were approved by the Trustees on: **15.02.2024**



**Veronika Cejpkova**

Trustee

## NOTES TO THE ACCOUNTS

---

*For the year ended 30 June 2023*

### **1. Accounting policies**

#### **1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

The accounts 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* (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2022.

Whisper is a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and rounded to the nearest pound.

#### **1.2 Going concern**

The trustees consider that there are no material uncertainties about Whisper's ability to continue as a going concern.

#### **1.3 Income**

##### ***Income recognition***

Income is included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources, it is more likely than not that the Trustees will receive the resources and the monetary value can be measured with sufficient reliability.

## ***Offsetting***

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

## ***Donations and legacies***

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

## ***Gift Aid***

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## ***Volunteer help***

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

## **1.4 Expenditure**

### ***Liability recognition***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### ***Governance***

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

## 2. Analysis of income

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
Donations	73,744	70,000	143,744	204,365
Transfers from Czech branch	6,750		6,750	18,200
Donation for school		0	0	5,000
Fundraising campaigns for specific purposes		100,541	100,541	129,151
Child sponsorship		3,057	3,057	3,145
Gift Aid	16,216	9,636	25,852	21,066
Investment income	54		54	0
<b>Total</b>	<b>96,763</b>	<b>183,234</b>	<b>279,997</b>	<b>380,926</b>

Fundraising campaigns for specific purposes were run on DonorSee and GlobalGiving. Amounts raised on GlobalGiving during the year are shown below, before deduction of fees.

Fundraising campaign	Amount raised
	£
Help a Malnourished Child with Whisper's Hospital	3,793
Keep our Children's Hospital Open	2,260
Help Fund a Children's Burn Unit in Uganda	262
Stop Ugandan women & children dying at childbirth	211
Help Ugandan People Donate Life Saving Blood	135

### 3. Analysis of expenditure

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
Expenditure on:	£	£	£	£
Raising funds	16,165	3,397	19,562	19,616
Charitable activities	88,134	183,634	271,768	305,637
Governance	4,745	0	4,745	3,475
<b>Total</b>	<b>109,045</b>	<b>187,031</b>	<b>296,075</b>	<b>328,728</b>

<b>Expenditure on raising funds</b>	£
Social media marketing	0
Other fundraising expenses	2,565
80% of Veronika Cejpkova's fees (Note 4)	13,600
DonorSee administration	3,397

<b>Expenditure on governance</b>	£
Independent Examiner's fee	475
Legal expenses	870
20% of Veronika Cejpkova's fees (Note 4)	3,400

## 4. Trustees and related parties

During the year £17,000 was paid to Veronika Cejpkova for services provided in administration, fundraising campaigns and marketing in the UK. This has been allocated 80% to Fundraising Costs and 20% to Governance. Veronika also received an advance of £1700, and the following benefits from Whisper's Ugandan NGO:

	<b>£</b>
Ugandan salary	2,655

None of the other trustees or any persons connected with them received any remuneration during the year. There have been no transactions with persons or entities that are closely connected to the charity or its trustees, referred to as related parties, during the year.

## 5. Employees

In the UK, Whisper is run by volunteers and has no employees. The average monthly number of employees employed by Whisper's Ugandan NGO during the year was:

	This year	Prior year
Uganda	67	89

There were no employees whose annual emoluments were £60,000 or more.

## 6. Analysis of creditors

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
<b>Creditors: amount due within one year</b>				
Independent Examiner's fee	(475)	0	(475)	(475)
Veronika Cejpkova	1,700	0	1,700	(250)
<b>Total</b>	<b>1,225</b>	<b>0</b>	<b>1,225</b>	<b>(725)</b>

**WHISPER**

England & Wales - Charity number 1139078

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# Accounts

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Charity registration no. 1139078

**WHISPER  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2022**

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Eugenia Barnett Veronika Cejpkova Antonio Genco
Charity number	1139078
Principal address	Apple Acre Knowle Hill Farm Chew Magna Somerset BS40 8TE
Website	<a href="http://www.WhisperOrphans.org">www.WhisperOrphans.org</a>
Independent Examiner	Jason Foxwell FCCA FCIE



*Whisper's hospital from the air*

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## **TRUSTEES' REPORT**

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The Trustees present their report and accounts for the year ended 30 June 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Whisper's trust deed, the Charities Act 2011 and 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* (Charities SORP FRS 102) issued on 16 July 2014.

### **Structure, governance and management**

Whisper was established by a charitable trust deed on 19 June 2010, revised in March 2020. The Trustees who served during the year were:

Eugenia Barnett  
Veronika Cejpkova  
Antonio Genco  
Richard Bollo

Veronika Cejpkova and Antonio Genco founded Whisper and the additional trustees were recruited by word of mouth or through the Charity's online presence. They were appointed after face to face interview and letters of appointment are in place. Veronika Cejpkova is Whisper's Chairperson, Antonio Genco is Treasurer and Eugenia Barnett is Secretary. Richard Bollo resigned as trustee on 21 February 2022.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Objectives and activities**

Whisper's objects are to advance healthcare, to advance education, relieve financial hardship and promote the good health of children in Uganda. The policies adopted in furtherance of these objects are the provision of medical care, community services and schools in Uganda.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities Whisper should undertake for the public benefit.

## Achievements and performance

Whisper runs a children’s hospital and a maternity unit in Jinja, Uganda. The hospital is open 24 hours a day, 7 days a week and its specialties are emergency medicine, blood transfusions, malnutrition, surgery, burns, obstetrics and gynæcology. As with most charity hospitals in Uganda, patients pay a subsidised fee for medical services, but the fees for treating children are set at a level that most families can afford, they are set at a flat rate so that charges do not accumulate even for lengthy treatments, and children are not turned away. Around 20% of the patients are seen at no charge. The hospital’s good reputation means that many patients travel long distances, some even coming from beyond Uganda’s capital Kampala which is 3 hours away by road.

### Performance highlights

	2021-22	2020-21
Blood transfusions	1,628	1,333
Malnourished patients	474	441
Maternity patients	1,703	1,514
Total number of patients	14,605	13,304
Average fee income per patient	11.09	10.96
Donations received for running costs	£320,583	£285,304
Average donation per patient	£21.95	£21.44
Estimated donation per life saved	£294	£319

Many of the emergency cases that Whisper sees need blood transfusions on admission. This is a problem in the local area because blood stocks are erratic and the nearest blood bank is 3 hours away by road. By ensuring adequate blood stocks, Whisper has been able to save many lives that would likely otherwise have been lost.



*A surgical team at the end of a free 3-day clinic in September 2021. The visiting Ugandan paediatric surgeon worked pro bono and patient aftercare was sponsored via DonorSee. In Uganda many children die after surgery for lack of aftercare.*

## Whisper's impact

During Whisper's financial year 2021-2022, a patient was treated for every **£21.95 in donated funds**, or £23.32 if the hospital's capital costs from 2018 are included, amortised over 5 years. An average number like this hides a lot of detail, but it can still be helpful when comparing one charity with another.

### How we calculated this

In financial year 2021-2022, the hospital saw 14,605 patients. Whisper's global donated income was £320,583, excluding restricted donations for non-hospital activities and additions to reserves. To find the cost in donated funds per patient, we divided that sum by the number of patients. The startup costs for Whisper's hospital were approximately £200,000, spent equally during 2016 (now fully amortised) and 2018.

We estimate that Whisper **saved a life** that would not otherwise have been saved for every **£294 in donated funds**, or £312 if the hospital’s capital costs are included.

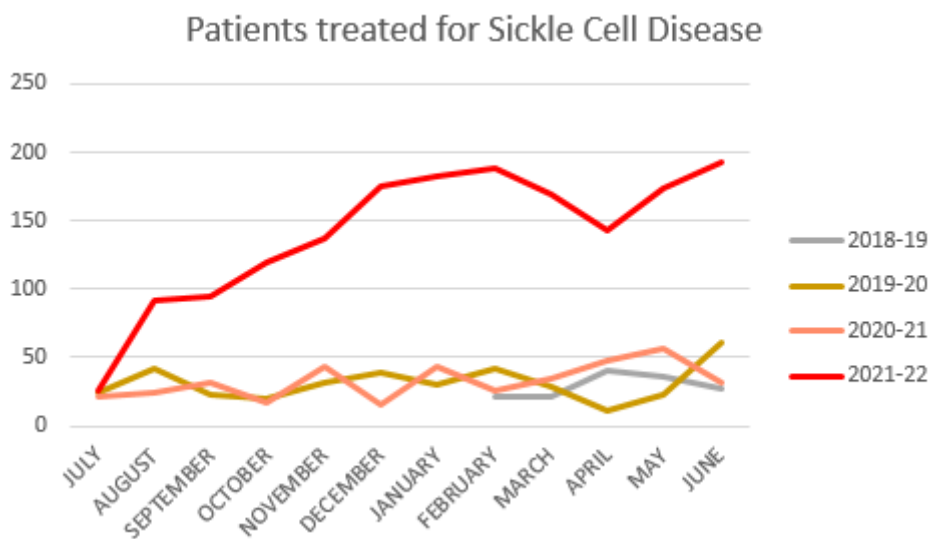
**How we calculated this**

The much lower cost per life saved that we are reporting this year has been calculated in a different way to previous years. We think the new calculation is more realistic. We took the hospital running costs, and divided them by two thirds of the number of transfused patients. This is because, as is often the case in sub-Saharan Africa, many child patients that Whisper sees require a life-saving blood transfusion, but at other hospitals in the area, transfusions can be very hard to obtain, particularly during the COVID lockdowns. We do not know of a more cost effective way to save lives, than giving to Whisper.

**Free services**

Whisper offered a number of free services once a week throughout the year:

- Cervical cancer screening
- Sickle cell clinic (for diagnosed children)
- Tuberculosis clinic (for children)
- Immunisation (for children)
- Physiotherapy (for children)
- Family planning
- Lamaze classes (training for childbirth)

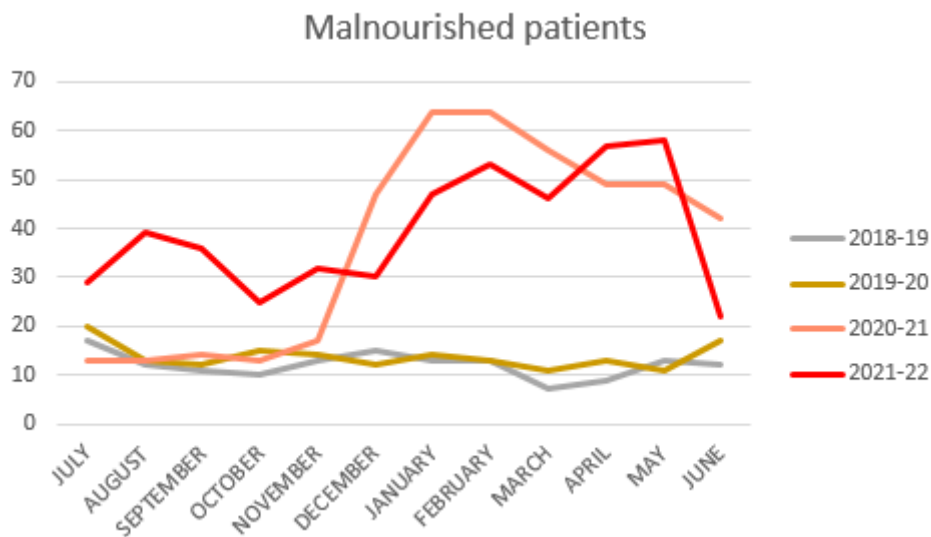


**COVID-19 lockdown**

At the end of June 2022 there had been 168,000 recorded infections by the COVID-19 respiratory virus in Uganda, with 3,621 recorded deaths. Uganda’s second lockdown was announced on 7 June 2021. Schools remained closed until February 2022.

**There were severe shortages of blood for transfusion.** The Uganda Blood Transfusion Service relies heavily on blood donations from schools, which were closed for most of the year, leading to severe blood shortages.

**Child malnutrition rates remained high** because of poverty following the lockdowns. The chart below shows monthly admissions to Whisper’s nutrition ward.



How Whisper responded:

**Whisper continued to give boxes of apples and packets of soap** to the Uganda Blood Transfusion Service to give out to blood donors. These small gifts doubled the attendance at blood collections, likely saving many additional lives.

**Whisper again reduced its flat rate outpatient fee** by 50% to UGX 20,000 (£4) from 16 November 2021 to 8 February 2022, with the fee for gynaecological consultations also substantially reduced.

## Education and research

Two former Whisper staff members are working towards postgraduate qualifications, with their tuition fees paid by Whisper. Whisper's hospital is a registered medical Continuing Professional Development (CPD) provider and 45 CPD training sessions were held during the year for Whisper's staff and others<sup>1</sup>; the sessions were broadcast on Zoom.

Whisper's primary school at Kagoma Gate reopened in January 2022, having been closed since March 2020 as part of the national COVID-19 lockdown.

## International branches

**Whisper the Union for Childcare, Outreach and Education** is the organisation through which Whisper provides its services in Uganda. It is registered in Uganda as an International NGO and its website is <https://www.WhisperOrphans.org/ug>. Veronika Cejpkova normally lives in Uganda and is employed by the NGO as its Country Director.

**Nadační fond Whisper** is Whisper's Czech branch and caters for the charity's growing supporter base in the Czech Republic. It is run on a voluntary basis by Dr Markéta Malecová and its website is <https://www.WhisperOrphans.org/cz>. The Czech branch has supplied many medical volunteers for the hospital throughout the year.

### Whisper's income by branch

		2021-22	2020-21
Uganda	Patient fees	£161,987	£145,822
	Donations	£0	£26,000
Czech Republic	Donations	£17,029	£22,644
UK	Donations	£362,726	£249,427
<b>TOTAL</b>		<b>£541,741</b>	<b>£443,893</b>

*UK figures are shown net of transfers from the Czech branch*

<sup>1</sup> <https://www.ehealthlicense.go.ug/index.php/site/provider-activities?id=VZo>

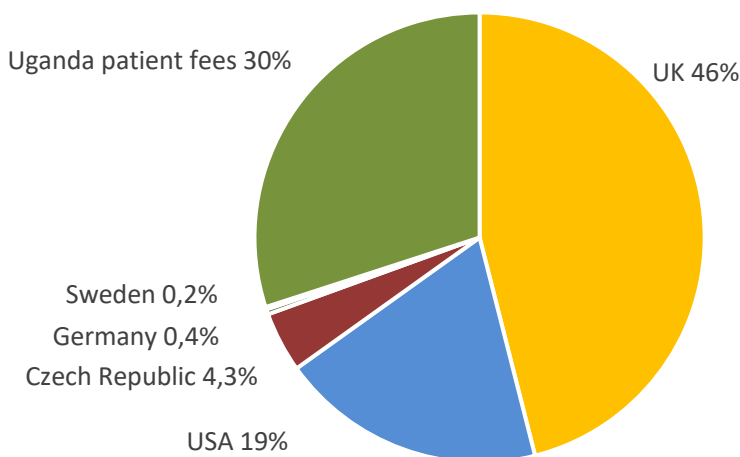
## Financial review

The COVID-19 lockdowns were challenging for Whisper and we are very grateful for the extra support provided by a number of donors during this time. The Fund Their Future trust gave generous grants totalling £50,000, allowing Whisper to strengthen its financial reserves. The fundraising platform GlobalGiving gave Whisper a generous grant of \$15,000 which allowed us to reduce patient fees while the country was recovering from COVID restrictions.

We were shocked and saddened to hear of the murder of Gret Glycer<sup>2</sup>, founder of the fundraising platform DonorSee which by June 2022 had raised over \$200,000 for Whisper<sup>3</sup>. Their team remains strong and well-funded, so the platform will continue as a fine legacy.

With Europe's energy-related economic issues, fundraising may be more challenging in the years to come. Whisper's supporters in the USA now provide around 27% of donated funds or 19% of total income; US donors can make tax-deductible donations to Whisper via GlobalGiving, or for a more immediate experience they can give without a tax deduction through DonorSee. Whisper is also working on increasing its Ugandan income, providing some protection against exchange rate fluctuations; the hospital is now registered with two Ugandan health insurers, which pay for treatments at commercial healthcare rates.

### Whisper's income by country 2021-22



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<sup>2</sup> <https://www.fox5dc.com/news/suspect-in-non-profit-ceos-murder-was-ex-boyfriend-of-victims-wife-according-to-court-documents.amp>

<sup>3</sup> <https://donorsee.com/whisper>

Whisper's policy is that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. At the end of the year, reserves covered two months' expenditure.

### **Approval**

This report was approved by the Trustees and signed on their behalf by



**Veronika Cejkova**

Trustee

Date when approved: 26. 01. 2023



Registered with  
**FUNDRAISING  
REGULATOR**

## **INDEPENDENT EXAMINER'S REPORT**

---

### **Independent examiner's report to the trustees of Whisper**

I report to the trustees on my examination of the accounts of Whisper (the Charity) for the year ended 30 June 2022.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of both ACCA and ACIE, both which are listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Jason Foxwell FCCA FCIE**

<https://independent-examiner.net>

39 Enfield Road, Poole, BH15 3LJ

Date: 26 January 2023

## STATEMENT OF FINANCIAL ACTIVITIES

*For the year ended 30 June 2022*

<b>Income</b>	<b>Notes</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Prior year funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	2	242,075	138,850	380,926	271,727
Investment income	2	0	0	0	0
<b>Total</b>		<b>242,075</b>	<b>138,850</b>	<b>380,926</b>	<b>271,727</b>
<b>Expenditure</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	3	12,666	6,950	19,616	11,964
Charitable activities	3	172,407	133,231	305,637	253,807
Governance	3	3,475	0	3,475	3,425
<b>Total</b>		<b>188,548</b>	<b>140,180</b>	<b>328,728</b>	<b>269,196</b>
<b>Net income/ (expenditure) for year / Net movement in funds</b>		<b>53,528</b>	<b>(1,330)</b>	<b>52,198</b>	<b>2,532</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		12,810	5,417	18,227	15,696
Total funds carried forward		<b>66,338</b>	<b>4,087</b>	<b>70,425</b>	<b>18,227</b>

## BALANCE SHEET

As at 30 June 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
<b>Current assets</b>					
Cash at bank and in hand		45,625	902	46,527	4,762
Gift Aid to be claimed		21,438	3,185	24,623	14,140
<b>Creditors: amounts falling due within one year</b>					
	6	(725)	0	(725)	(675)
<b>Total assets less current liabilities</b>		66,338	4,087	70,425	18,227
<b>Funds of the charity</b>					
Restricted income funds			4,087	4,087	5,417
Unrestricted funds		66,338		66,338	12,810
<b>Total funds</b>		66,338	4,087	70,425	18,227

The accounts were approved by the Trustees on: 26. 01. 2023



**Veronika Cejpkova**

Trustee

## NOTES TO THE ACCOUNTS

---

*For the year ended 30 June 2022*

### **1. Accounting policies**

#### **1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

The accounts 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* (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2011.

Whisper is a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and rounded to the nearest pound.

#### **1.2 Going concern**

The trustees consider that there are no material uncertainties about Whisper's ability to continue as a going concern.

#### **1.3 Income**

##### ***Income recognition***

Income is included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources, it is more likely than not that the Trustees will receive the resources and the monetary value can be measured with sufficient reliability.

### ***Offsetting***

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

### ***Donations and legacies***

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

### ***Gift Aid***

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### ***Volunteer help***

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

## **1.4 Expenditure**

### ***Liability recognition***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### ***Governance***

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

## 2. Analysis of income

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
Donations	204,364		204,364	159,748
Transfers from Czech branch	18,200		18,200	22,300
Donation for school		5,000	5,000	5,000
Fundraising campaigns for specific purposes		129,151	129,151	58,172
Child sponsorship		3,145	3,145	3,267
Gift Aid	19,511	1,555	21,066	23,240
Investment income	0		0	0
<b>Total</b>	<b>242,075</b>	<b>138,850</b>	<b>380,926</b>	<b>271,727</b>

Fundraising campaigns for specific purposes were run on DonorSee and GlobalGiving. Amounts raised on GlobalGiving during the year are shown below, before deduction of fees.

Fundraising campaign	Amount raised £
Help a Malnourished Child with Whisper's Hospital	14,039
Keep our Children's Hospital Open	5,197
Emergency Ambulance for Whisper's Hospital	2,724
Help Fund a Children's Burn Unit in Uganda	1,883
Stop Ugandan women & children dying at childbirth	316

### 3. Analysis of expenditure

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
Expenditure on:	£	£	£	£
Raising funds	12,666	6,950	19,616	11,964
Charitable activities	172,407	133,231	305,637	253,807
Governance	3,475	0	3,475	3,425
<b>Total</b>	<b>188,548</b>	<b>140,180</b>	<b>328,728</b>	<b>269,196</b>

<b>Expenditure on raising funds</b>	<b>£</b>
Social media marketing	0
Other fundraising expenses	666
80% of Veronika Cejpkova's fees (Note 4)	12,000
DonorSee administration	6,950

<b>Expenditure on governance</b>	<b>£</b>
Independent Examiner's fee	475
Legal expenses	0
20% of Veronika Cejpkova's fees (Note 4)	3,000

## Trustees and related parties

During the year £15,000 was paid to Veronika Cejpkova for services provided in administration, fundraising campaigns and marketing in the UK. This has been allocated 80% to Fundraising Costs and 20% to Governance. Veronika also received £1,217 in travel expenses and the following benefits from Whisper's Ugandan NGO:

	£
Ugandan salary	2,505
Accommodation	1,305

None of the other trustees or any persons connected with them received any remuneration during the year. There have been no transactions with persons or entities that are closely connected to the charity or its trustees, referred to as related parties, in the current or prior year.

## 4. Employees

In the UK, Whisper is run by volunteers and has no employees. The average monthly number of employees employed by Whisper's Ugandan NGO during the year was:

	This year	Prior year
Uganda	89	89

There were no employees whose annual emoluments were £60,000 or more.

## Analysis of creditors

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
<b>Creditors: amount due within one year</b>				
Independent Examiner's fee	(475)	0	(475)	(425)
Veronika Cejpkova	(250)	0	(250)	(250)
<b>Total</b>	(725)	0	(725)	(675)

**WHISPER**

England & Wales - Charity number 1139078

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# Accounts

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Charity registration no. 1139078

# WHISPER

MAKE A DIFFERENCE  
TO CHILDREN  
IN UGANDA

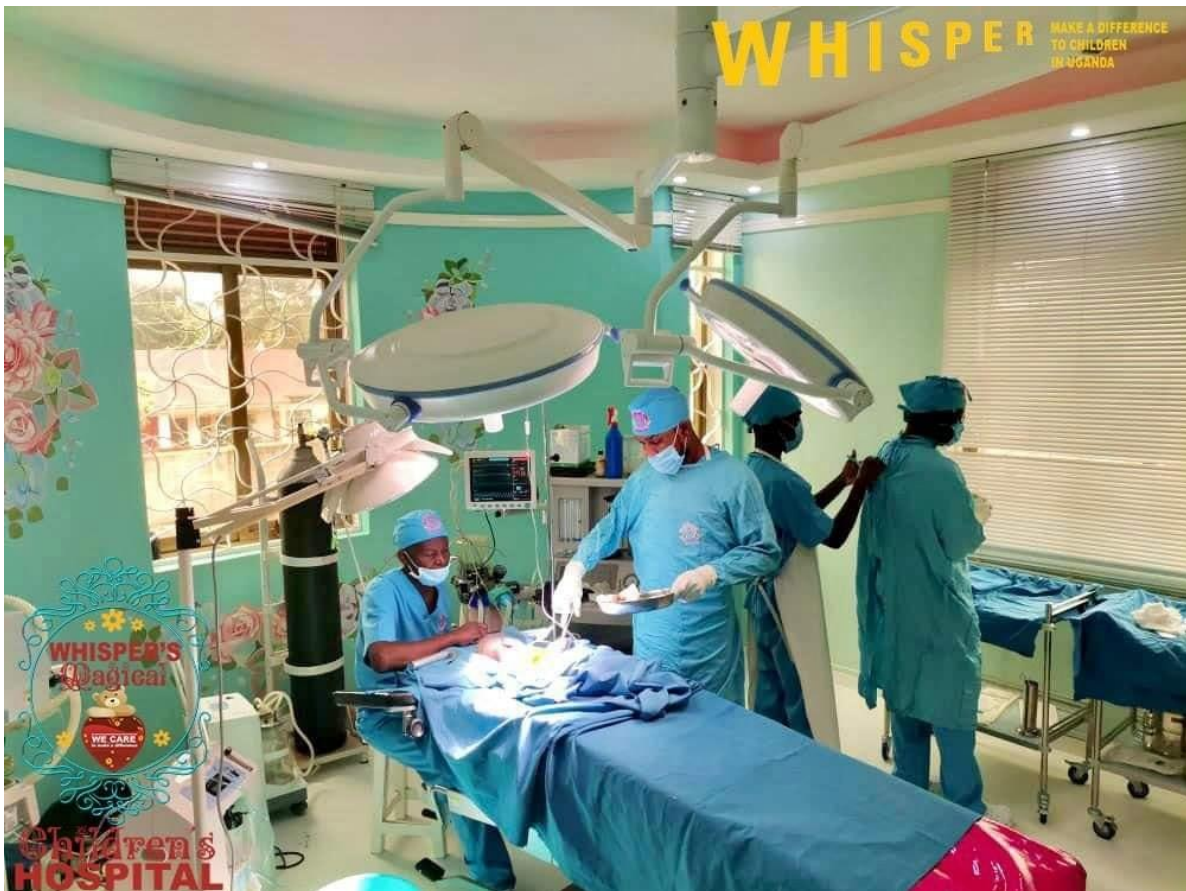
**WHISPER**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2021**

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Eugenia Barnett Veronika Cejpkova Antonio Genco Richard Bollo
Charity number	1139078
Principal address	5 Noble House Stothert Avenue Bath Somerset BA2 3GW
Website	<a href="http://www.WhisperOrphans.org">www.WhisperOrphans.org</a>
Independent Examiner	Jason Foxwell FCCA FCIE



***A visiting surgeon, funded via DonorSee, operates in Whisper's main theatre. DonorSee has made it easier to fund referrals and visiting specialists; see page 10***

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## **TRUSTEES' REPORT**

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The Trustees present their report and accounts for the year ended 30 June 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Whisper's trust deed, the Charities Act 2011 and 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* (Charities SORP FRS 102) issued on 16 July 2014.

### **Structure, governance and management**

Whisper was established by a charitable trust deed on 19 June 2010, revised in March 2020.

The Trustees who served during the year were:

Eugenia Barnett  
Veronika Cejpkova  
Antonio Genco  
Richard Bollo

Veronika Cejpkova and Antonio Genco founded Whisper and the additional trustees were recruited by word of mouth or through the Charity's online presence. They were appointed after face to face interview and letters of appointment are in place. Veronika Cejpkova is Whisper's Chairperson, Antonio Genco is Treasurer and Eugenia Barnett is Secretary.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Objectives and activities**

Whisper's objects are to advance healthcare, to advance education, relieve financial hardship and promote the good health of children in Uganda. The policies adopted in furtherance of these objects are the provision of medical care, community services and schools in Uganda.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities Whisper should undertake.

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## Achievements and performance

Whisper runs a children’s hospital and a maternity unit in Jinja, Uganda. The hospital is open 24 hours a day, 7 days a week and its specialties are emergency medicine, blood transfusions, malnutrition, surgery, burns, obstetrics and gynaecology. As with most charity hospitals in Uganda, patients pay a subsidised fee for medical services, but the fees for treating children are set at a level that most families can afford, they are set at a flat rate so that charges do not accumulate even for lengthy treatments, and children are not turned away. Around 20% of the patients are seen at no charge. The hospital’s good reputation means that many patients travel long distances, some even coming from beyond Uganda’s capital Kampala which is 3 hours away by road.

Performance highlights	2020-21	2019-20
Blood transfusions	1,333	1,507
Burns and scalds	48	30
Malnourished patients	441	165
Maternity patients	1,514	1,249
Total number of patients	13,304	10,946
Donations received for running costs	£285,304	£224,169
Average donation per patient	£21.44	£20.48
Estimated donation per life saved	£1,441	£1,132

Many of the emergency cases that Whisper sees need blood transfusions on admission. This is a problem in the local area because blood stocks are erratic and the nearest blood bank is 3 hours away by road. By ensuring adequate blood stocks, Whisper has been able to save many lives that would likely otherwise have been lost.



*Premature triplets, cared for in Whisper's Neonatal Intensive Care Unit (NICU)*

## Whisper's impact

During Whisper's financial year 2020-2021, a patient was treated for every **£21.44 in donated funds**, or £24.45 if the hospital's startup costs are included, amortised over 5 years. An average number like this hides a lot of detail, but it can still be helpful when comparing one charity with another. The higher than normal cost per patient this year and last was due to the COVID-19 lockdown.

### How we calculated this

In financial year 2020-2021, the hospital saw 13,304 patients. Whisper's global donated income was £286,687, excluding restricted donations for non-hospital activities. To find the cost in donated funds per patient, we divided that sum by the number of patients. The startup costs for Whisper's hospital were approximately £200,000, spent during 2016 and 2018.

We estimate that Whisper **saved a life** that would not otherwise have been saved for every **£1,441 in donated funds**, or £1,643 if the hospital's startup costs are included. For details of this calculation, see the impact page on Whisper's website<sup>1</sup> or see page 7 of Whisper's 2018-19 Annual Report and Accounts. Despite the higher costs this year, supporting Whisper remains a very high-impact way to promote healthcare.

“

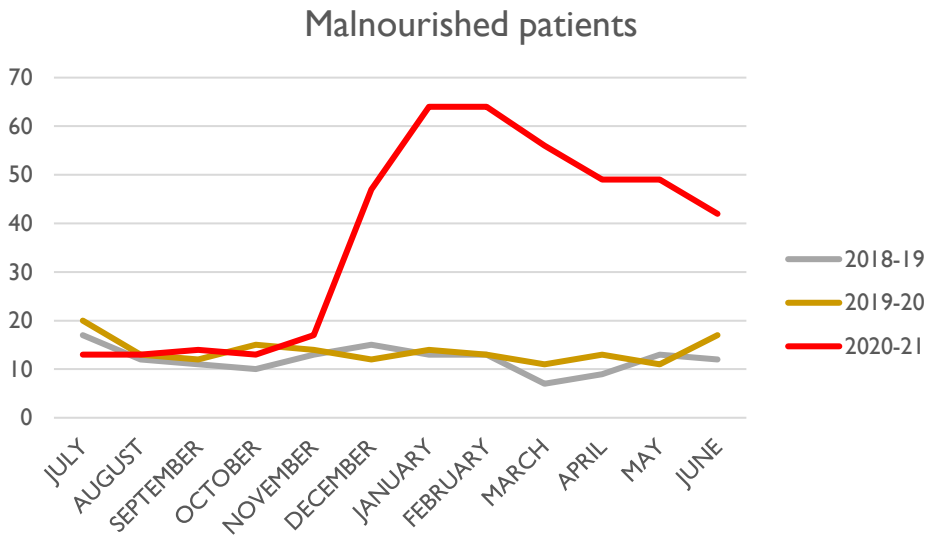
*I delivered my 2nd baby from whispers magical hospital maternity wing..I love the care and everything about this place..I love the hygiene and cleanliness of the hospital...they have friendly staff members who constantly check on you throughout labor and make the process amazing..*  
- feedback on Facebook

## COVID-19 lockdown

At the end of June 2021 there had been 80,000 recorded infections by the COVID-19 respiratory virus in Uganda, with 1,725 recorded deaths. The first COVID-19 lockdown began in March 2020 and hit the country hard, with a public transport ban and a stay at home order; businesses did not all reopen until the end of July 2020. Schools remained closed for most of the year, with a phased reopening for older children from February 2021. A second lockdown was announced on 7 June 2021.

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<sup>1</sup> <https://www.whisperorphans.org/gb/about-impact>



**Child malnutrition rates soared** because of poverty, with admissions to Whisper’s nutrition ward running at more than four times normal in January 2021.

**There were severe shortages of blood for transfusion.** The Uganda Blood Transfusion Service relies heavily on blood donations from schools, which were closed for most of the year, leading to severe blood shortages. By contrast with high-income countries, which use most of their donated blood for older people undergoing operations, in Uganda most blood is used to transfuse anaemic infants.

**The cost of examination gloves quadrupled** from £1.75 to £7 per box of 25 pairs. Whisper consumes 10 boxes of gloves every day, costing £2100 every month.

How Whisper responded:

**Whisper gave boxes of apples and packets of soap** to the Uganda Blood Transfusion Service to give out to blood donors. These small gifts doubled the attendance at blood collections, likely saving many additional lives.

**Whisper reduced its flat rate outpatient fee** by 50% to UGX 20,000 (£4) from June to December 2020.

**Whisper distributed food relief** from November 2020 with the help of a generous US-based donor.

## Education and research

Two Whisper staff members are working towards postgraduate qualifications, with their tuition fees paid by Whisper. Whisper's hospital is a registered medical Continuing Professional Development (CPD) provider and 12 CPD training sessions were held during the year for Whisper's staff<sup>2</sup>.

Whisper was involved in a research programme with the Global Nurse Network and the Makerere University School of Public Health (MakSPH) on emergency medicine: "Seeing Beyond Traditional Measurement: Recognizing the Value of the Experience of the Place, the People, and Their Work", Martin and Balwanaki, Creative Nursing, Aug 2020<sup>3</sup>. This looked at the impact of the PEWS (Paediatric Early Warning System) technique in Whisper's hospital.

Sadly, Whisper's school at Kagoma Gate has been closed all year as part of the COVID-19 lockdown. Staff continued on full pay for the first 12 months of closure.

## Whisper's international branches

**Whisper the Union for Childcare, Outreach and Education** is the organisation through which Whisper provides its services in Uganda. It is registered in Uganda as an International NGO and its website is <https://www.WhisperOrphans.org/ug>. Veronika Cejpkova normally lives in Uganda and is employed by the NGO as its Country Director.

**Nadační fond Whisper** is Whisper's Czech branch and caters for the charity's growing supporter base in the Czech Republic. It is run by Markéta Malecová, a volunteer, and its website is <https://www.WhisperOrphans.org/cz>. The Czech branch has supplied many medical volunteers for the hospital throughout the year.

### Whisper's worldwide income

		2020-21	2019-20
Uganda	Patient fees	£145,822	£136,537
	Donations	£26,000	£34,000
Czech Republic	Donations	£22,644	£12,576
UK	Donations	£249,427	£202,097
<b>TOTAL</b>		<b>£443,893</b>	<b>£385,211</b>

*UK figures are shown net of transfers from the Czech branch*

<sup>2</sup> <https://www.ehealthlicense.go.ug/index.php/site/provider-activities?id=VZo>

<sup>3</sup> <https://pubmed.ncbi.nlm.nih.gov/32883814/>

## **Financial review**

The COVID-19 lockdowns have been challenging for Whisper and we are very grateful for the extra support provided by a number of individual donors during this time.

Whisper was pleased to be accepted on DonorSee<sup>4</sup>, a US-based fundraising platform serving small high-impact charities and providing donors with rapid video feedback on how their donations are used. DonorSee, with its focus on individual patients, has allowed Whisper to fund more referrals and visiting surgeons than was previously possible.

Whisper depends on continued donations and in particular there is a need for additional regular monthly donations.

Whisper's policy is that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. At the end of the year, reserves covered one month's expenditure.

## **Approval**

This report was approved by the Trustees and signed on their behalf by



**Veronika Cejkova**

Trustee

Date when approved: 5 October 2021



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<sup>4</sup> <https://donorsee.com/whisper>

## **INDEPENDENT EXAMINER'S REPORT**

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### **Independent examiner's report to the trustees of Whisper**

I report to the trustees on my examination of the accounts of Whisper (the Charity) for the year ended 30 June 2021.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of both ACCA and ACIE, both which are listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in blue ink, appearing to read 'J Foxwell', written in a cursive style.

**Jason Foxwell FCCA FCIE**

<https://independent-examiner.net>

39 Enfield Road, Poole, BH15 3LJ

Date: 6 October 2021

## STATEMENT OF FINANCIAL ACTIVITIES

*For the year ended 30 June 2021*

<b>Income</b>	<b>Notes</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Prior year funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	2	202,750	68,977	271,727	227,278
Investment income	2	0	0	0	8
<b>Total</b>		<b>202,750</b>	<b>68,977</b>	<b>271,727</b>	<b>227,286</b>
<b>Expenditure</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	3	11,964	0	11,964	15,347
Charitable activities	3	184,773	69,034	253,807	196,704
Governance	3	3,425	0	3,425	3,425
<b>Total</b>		<b>200,162</b>	<b>69,034</b>	<b>269,196</b>	<b>215,476</b>
<b>Net income/ (expenditure) for year / Net movement in funds</b>		<b>2,589</b>	<b>(57)</b>	<b>2,532</b>	<b>11,810</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		10,221	5,474	15,696	3,886
Total funds carried forward		<b>12,810</b>	<b>5,417</b>	<b>18,227</b>	<b>15,696</b>

## BALANCE SHEET

As at 30 June 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
<b>Current assets</b>					
Cash at bank and in hand		976	3,787	4,762	13,610
Gift Aid to be claimed		12,510	1,630	14,140	2,811
<b>Creditors: amounts falling due within one year</b>	6	(675)	0	(675)	(725)
<b>Total assets less current liabilities</b>		12,810	5,417	18,227	15,696
<b>Funds of the charity</b>					
Restricted income funds			5,417	5,417	5,474
Unrestricted funds		12,810		12,810	10,221
<b>Total funds</b>		12,810	5,417	18,227	15,696

The accounts were approved by the Trustees on: 5 October 2021



**Veronika Cejpkova**  
Trustee

## NOTES TO THE ACCOUNTS

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*For the year ended 30 June 2021*

### 1. Accounting policies

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

The accounts 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* (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2011.

Whisper is a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and rounded to the nearest pound.

#### 1.2 Going concern

The trustees consider that there are no material uncertainties about Whisper's ability to continue as a going concern.

#### 1.3 Income

##### *Income recognition*

Income is included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources, it is more likely than not that the Trustees will receive the resources and the monetary value can be measured with sufficient reliability.

### ***Offsetting***

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

### ***Donations and legacies***

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

### ***Gift Aid***

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### ***Volunteer help***

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

## **1.4 Expenditure**

### ***Liability recognition***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### ***Governance***

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

## 2. Analysis of income

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
Donations	159,748		159,748	175,570
Legacies	0		0	0
Transfers from Czech branch	22,300		22,300	9,700
Donation for new hospital site		0	0	12,000
Donation for school		5,000	5,000	5,000
Fundraising campaigns for specific purposes		58,172	58,172	20,176
Child sponsorship		3,267	3,267	3,869
Gift Aid	20,703	2,537	23,240	962
Investment income	0		0	8
<b>Total</b>	<b>202,750</b>	<b>68,977</b>	<b>271,727</b>	<b>227,286</b>

Fundraising campaigns for specific purposes were run on DonorSee and GlobalGiving. Amounts raised on GlobalGiving during the year are shown below, before deduction of fees.

Fundraising campaign	Amount raised
	£
Help a Malnourished Child with Whisper's Hospital	21,942
Keep our Children's Hospital Open	3,614
Emergency Ambulance for Whisper's Hospital	1,646
Help Fund a Children's Burn Unit in Uganda	906
Stop Ugandan women & children dying at childbirth	363
Help Ugandan People Donate Life Saving Blood	89

### 3. Analysis of expenditure

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
Expenditure on:				
Raising funds	11,964	0	11,964	15,347
Charitable activities	184,773	69,034	253,807	196,704
Governance	3,425	0	3,425	3,425
<b>Total</b>	<b>200,162</b>	<b>69,034</b>	<b>269,196</b>	<b>215,476</b>

<b>Expenditure on raising funds</b>	<b>£</b>
Social media marketing	0
Other fundraising expenses	(36)
80% of Veronika Cejpkova's fees (Note 4)	12,000

<b>Expenditure on governance</b>	<b>£</b>
Independent Examiner's fee	425
Legal expenses	0
20% of Veronika Cejpkova's fees (Note 4)	3,000

The *Other fundraising expenses* item was net negative this year after refunded fees for the cancelled RideLondon-Surrey cycling event in 2020.

#### 4. Trustees

During the year £15,000 was paid to Veronika Cejpkova for services provided in administration, fundraising campaigns and marketing in the UK. This has been allocated 80% to Fundraising Costs and 20% to Governance. These costs were met by an individual donor. Veronika Cejpkova also received the following benefits from Whisper's Ugandan NGO:

	£
Ugandan salary	2,440
Accommodation	2,542

None of the other trustees (or any persons connected with them) received any remuneration during the year.

#### 5. Employees

In the UK, Whisper is run by volunteers and has no employees. The average monthly number of employees employed by Whisper's Ugandan NGO during the year was:

	This year	Prior year
Uganda	89	89

There were no employees whose annual emoluments were £60,000 or more.

#### 6. Analysis of Creditors

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
<b>Creditors: amount due within one year</b>				
Independent Examiner's fee	(425)	0	(425)	(425)
Veronika Cejpkova	(250)	0	(250)	(300)
<b>Total</b>	(675)	0	(675)	(725)