

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

| | |
|----------------------|--|
| Trustees | Eugenia Barnett Veronika Cejpkova Antonio Genco Richard Bollo |
| Charity number | 1139078 |
| Principal address | 5 Noble House Stothert Avenue Bath Somerset BA2 3GW |
| Website | www.WhisperOrphans.org |
| 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

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.

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.

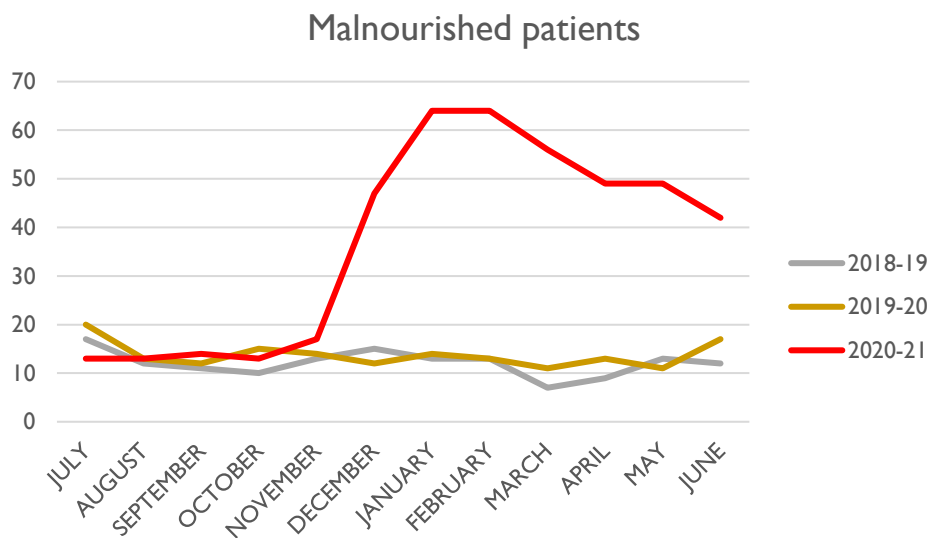
We estimate that Whisper **saved a life** that would not otherwise have been saved for every **£1,441 in donated funds**, or £1,643 if the hospital's startup costs are included. For details of this calculation, see the impact page on Whisper's website¹ or see page 7 of Whisper's 2018-19 Annual Report 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.

¹ <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 staff².

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 2020³. 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 |
| TOTAL | | £443,893 | £385,211 |

UK figures are shown net of transfers from the Czech branch

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

³ <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 DonorSee⁴, 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 Cejpkova

Trustee

Date when approved: 5 October 2021



Registered with
**FUNDRAISING
REGULATOR**

⁴ <https://donorsee.com/whisper>

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 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.



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

| Income | Notes | Unrestricted funds £ | Restricted funds £ | Total funds £ | Prior year funds £ |
|------------------------|-------|-------------------------|-----------------------|------------------|-----------------------|
| Donations and legacies | 2 | 202,750 | 68,977 | 271,727 | 227,278 |
| Investment income | 2 | 0 | 0 | 0 | 8 |
| Total | | 202,750 | 68,977 | 271,727 | 227,286 |

| Expenditure | | £ | £ | £ | £ |
|-----------------------|---|----------------|---------------|----------------|----------------|
| 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 |
| Total | | 200,162 | 69,034 | 269,196 | 215,476 |

**Net income/ (expenditure)
for year /
Net movement in
funds**

| | | | |
|-------|------|-------|--------|
| 2,589 | (57) | 2,532 | 11,810 |
|-------|------|-------|--------|

Reconciliation of funds

| | | | | |
|-----------------------------|--------|-------|--------|--------|
| Total funds brought forward | 10,221 | 5,474 | 15,696 | 3,886 |
| Total funds carried forward | 12,810 | 5,417 | 18,227 | 15,696 |

BALANCE SHEET

As at 30 June 2021

| | Notes | Unrestricted funds £ | Restricted funds £ | Total funds £ | Prior year funds £ |
|---|-------|-------------------------|-----------------------|------------------|-----------------------|
| Current assets | | | | | |
| 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 |
| Creditors: amounts falling due within one year | | | | | |
| | 6 | (675) | 0 | (675) | (725) |
| Total assets less current liabilities | | 12,810 | 5,417 | 18,227 | 15,696 |
| Funds of the charity | | | | | |
| Restricted income funds | | | 5,417 | 5,417 | 5,474 |
| Unrestricted funds | | 12,810 | | 12,810 | 10,221 |
| Total funds | | 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

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 |
| Total | 202,750 | 68,977 | 271,727 | 227,286 |

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 |
| Total | 200,162 | 69,034 | 269,196 | 215,476 |

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

| | |
|--|----------|
| Expenditure on governance | £ |
| 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 |
|--|--------------------|------------------|--------------|------------------|
| | £ | £ | £ | £ |
| Creditors: amount due within one year | | | | |
| Independent Examiner's fee | (425) | 0 | (425) | (425) |
| Veronika Cejpkova | (250) | 0 | (250) | (300) |
| Total | (675) | 0 | (675) | (725) |