



Charity registration no. 1139078

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

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Eugenia Barnett Veronika Cejpkova Antonio Genco
Charity number	1139078
Principal address	Apple Acre Knowle Hill Farm Chew Magna Somerset BS40 8TE
Website	www.WhisperOrphans.org
Independent Examiner	Jason Foxwell FCCA FCIE



Whisper's hospital from the air

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TRUSTEES' REPORT

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 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

	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.

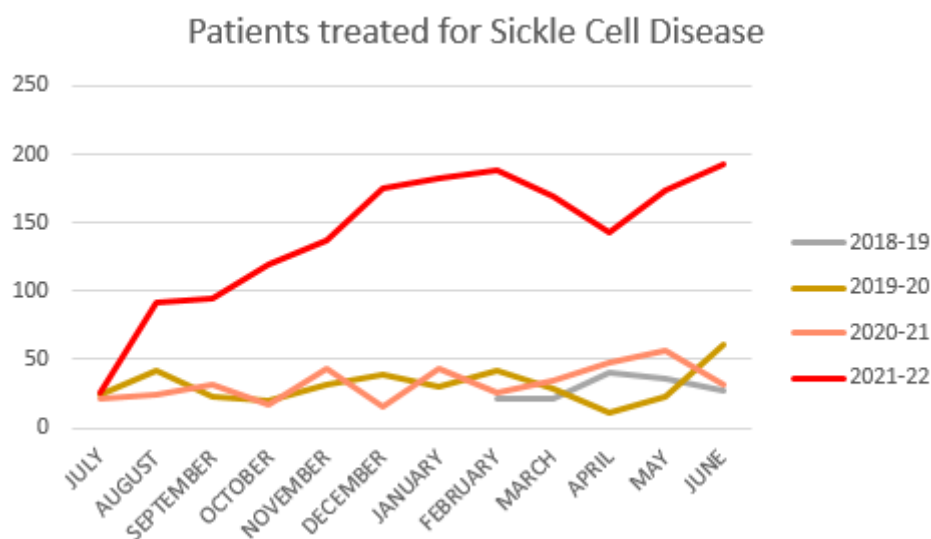
How we calculated this

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)

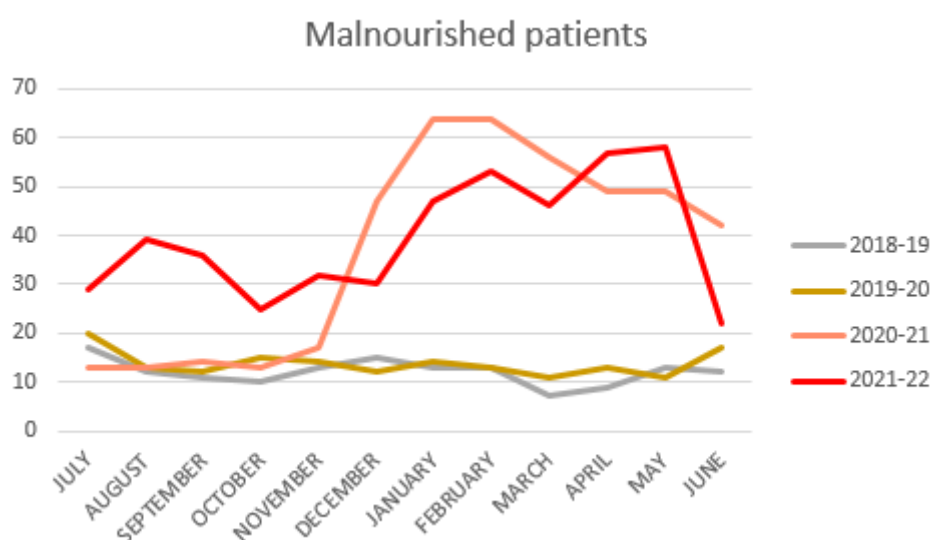


COVID-19 lockdown

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 others¹; 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
TOTAL		£541,741	£443,893

UK figures are shown net of transfers from the Czech branch

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

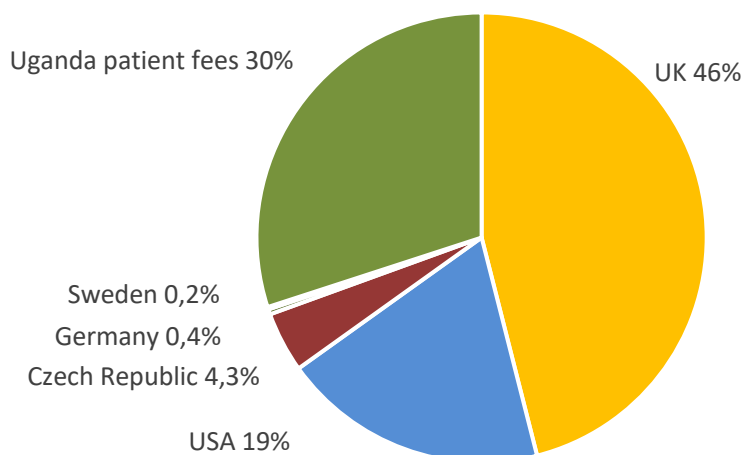
Financial review

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 Glycer², founder of the fundraising platform DonorSee which by June 2022 had raised over \$200,000 for Whisper³. 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



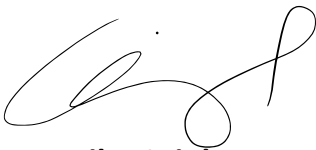
² <https://www.fox5dc.com/news/suspect-in-non-profit-ceos-murder-was-ex-boyfriend-of-victims-wife-according-to-court-documents.amp>

³ <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 Cejpkova

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.

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: 26 January 2023

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 June 2022

Income	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Donations and legacies	2	242,075	138,850	380,926	271,727
Investment income	2	0	0	0	0
Total		242,075	138,850	380,926	271,727

Expenditure		£	£	£	£
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
Total		188,548	140,180	328,728	269,196

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

53,528	(1,330)	52,198	2,532
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Reconciliation of funds

Total funds brought forward	12,810	5,417	18,227	15,696
Total funds carried forward	66,338	4,087	70,425	18,227

BALANCE SHEET

As at 30 June 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Current assets					
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
Creditors: amounts falling due within one year	6	(725)	0	(725)	(675)
Total assets less current liabilities		66,338	4,087	70,425	18,227
Funds of the charity					
Restricted income funds			4,087	4,087	5,417
Unrestricted funds		66,338		66,338	12,810
Total funds		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
Total	242,075	138,850	380,926	271,727

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
Total	188,548	140,180	328,728	269,196

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

Expenditure on governance	£
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
Creditors: amount due within one year	£	£	£	£
Independent Examiner's fee	(475)	0	(475)	(425)
Veronika Cejpkova	(250)	0	(250)	(250)
Total	(725)	0	(725)	(675)