

Charity registration no. 1139078

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



LEGAL AND ADMINISTRATIVE INFORMATION

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	www.WhisperOrphans.org
Independent Examiner	Jason Foxwell FCCA FCIE



Whisper's fundraising dinner in Kampala

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TRUSTEES' REPORT

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.

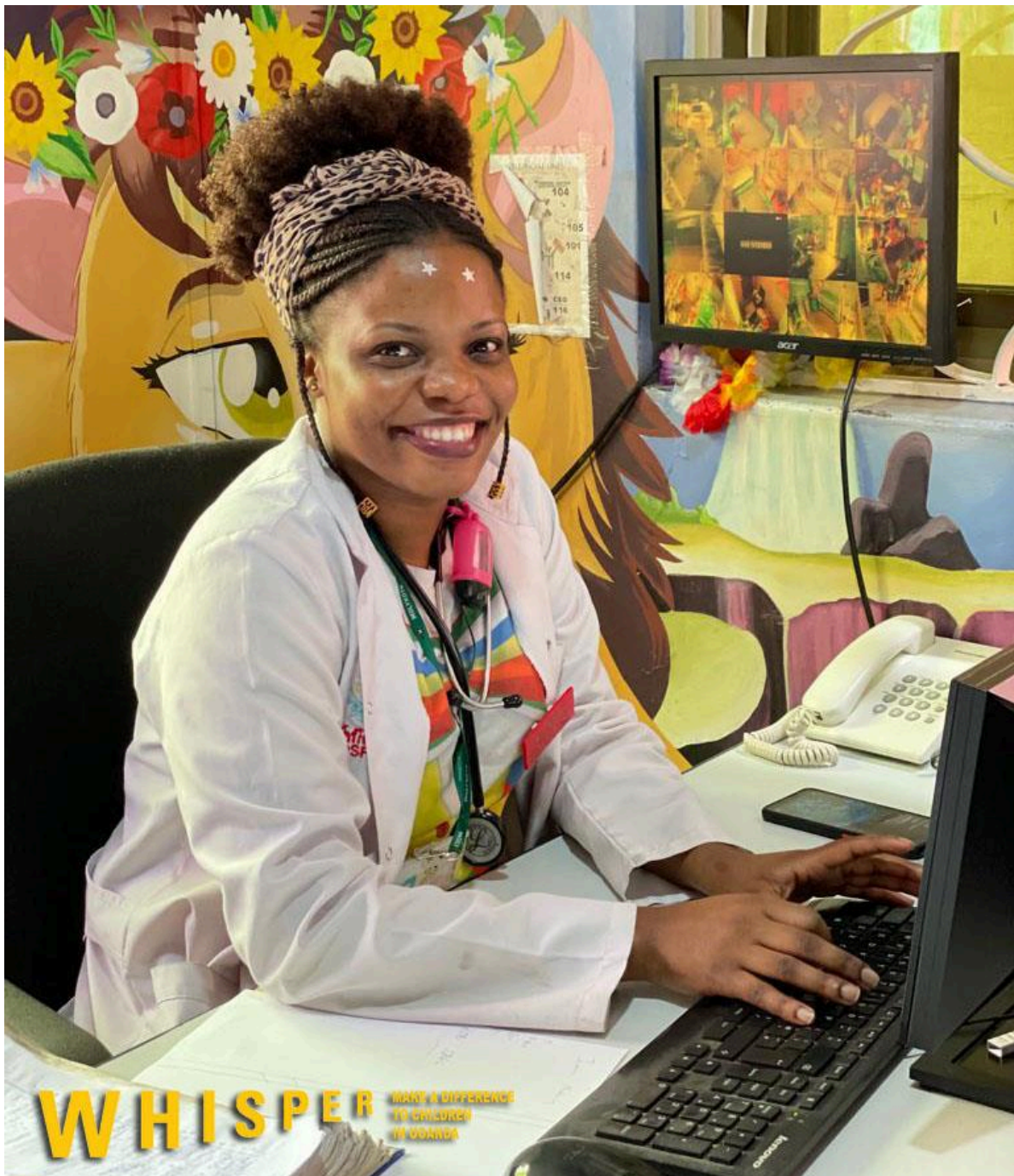
Whisper also now runs a free 24 hour ambulance service, mainly for children, allowing life-saving treatments such as blood transfusions to begin before the patient reaches hospital. The ambulance will take patients to any hospital in the Jinja area, not just to Whisper's hospital.

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 others¹; 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 ¹	£7,936	£17,029
UK	Donations ²	£273,194	£360,927
	Investment income	£54	£0
TOTAL		£475,396	£539,943

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

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

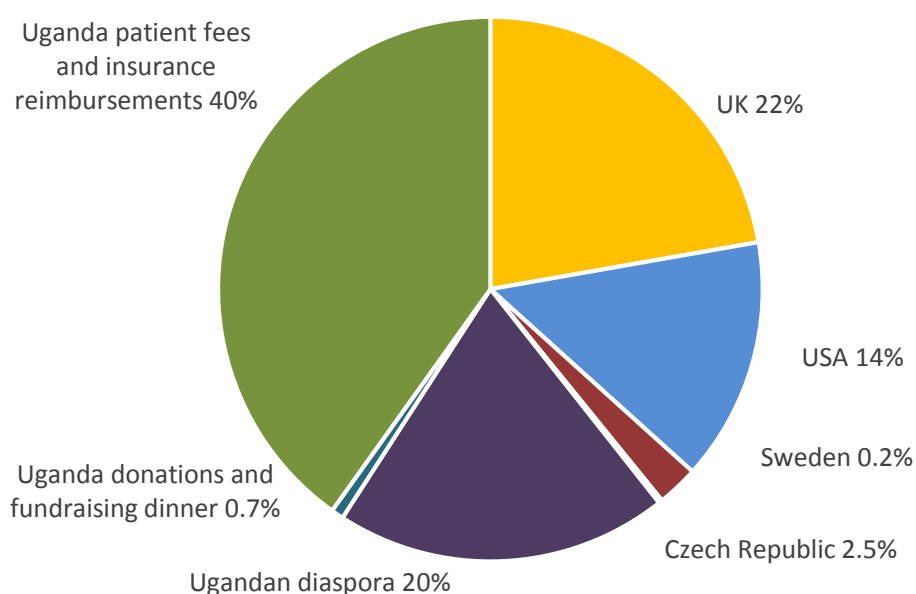
Financial review

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.

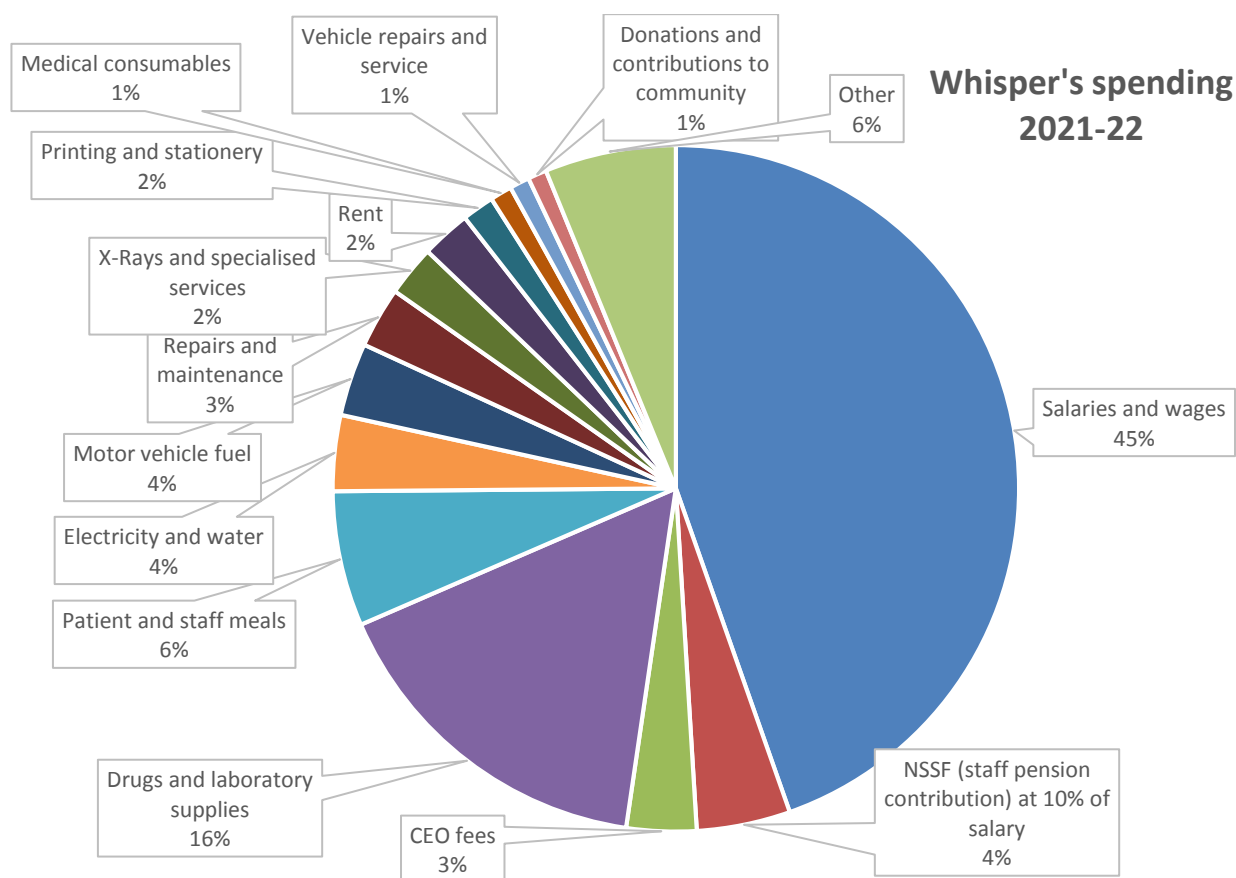
Whisper continues to increase its Ugandan income, and 61% of this year's income came either from Uganda or the Ugandan diaspora. In October 2022 a magnificent fundraising dinner was held in Uganda's capital Kampala, kindly organised by the Ugandan-born CEO of Emolyne Cosmetics, who together with her 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 breakdown².



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

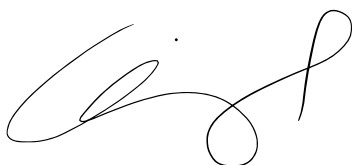
² The accounts of Whisper's Ugandan NGO can be found at <https://www.whisperorphans.org/gb/financials-and-compliance>

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 Cejpkova

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 of 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

Income	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Donations and legacies	2	96,709	183,234	279,944	380,926
Investment income	2	54	0	54	0
Total		96,763	183,234	279,997	380,926

Expenditure		£	£	£	£
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
Total		109,045	187,031	296,075	328,728

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

(12,282) (3,796) (16,078) 52,198

Reconciliation of funds

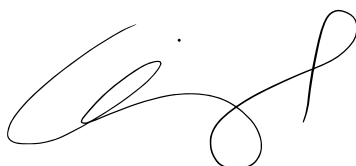
Total funds brought forward	66,338	4,087	70,425	18,227
Total funds carried forward	54,056	291	54,347	70,425

BALANCE SHEET

As at 30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Current assets					
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
Creditors: amounts falling due within one year	6	1,225	0	1,225	(725)
Total assets less current liabilities		54,056	291	54,347	68,627
Funds of the charity					
Restricted income funds			291	291	4,087
Unrestricted funds		54,056		54,056	66,338
Total funds		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
Total	96,763	183,234	279,997	380,926

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
Total	109,045	187,031	296,075	328,728

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

Expenditure on governance	£
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:

	£
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
Creditors: amount due within one year	£	£	£	£
Independent Examiner's fee	(475)	0	(475)	(475)
Veronika Cejpkova	1,700	0	1,700	(250)
Total	1,225	0	1,225	(725)