

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

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## TRUSTEES' REPORT

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The Trustees present their report and accounts for the year ended 30 June 2024.

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 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 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 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 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*

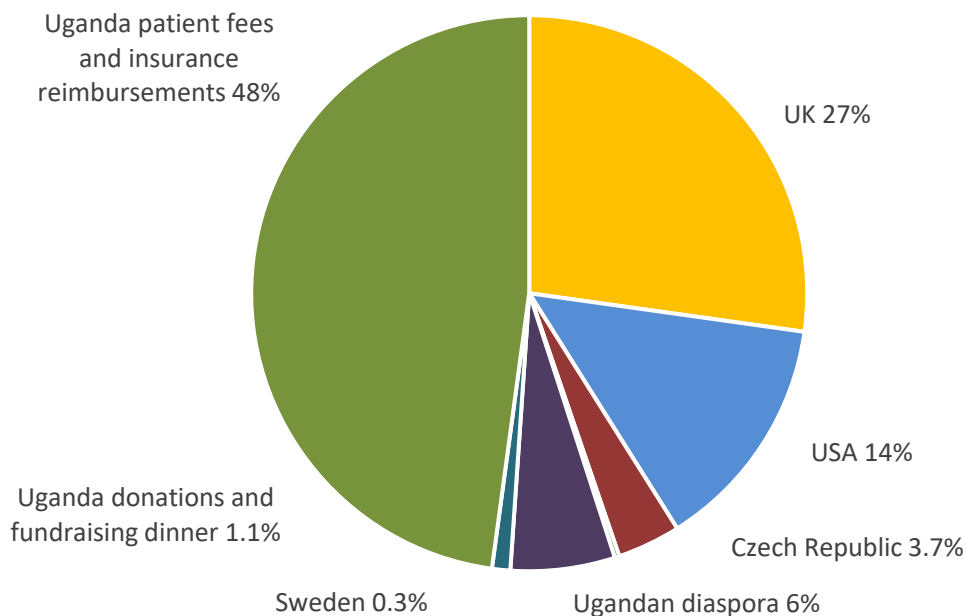
Patients are again having to pay higher fees than they have done in the past. We hope that this situation is temporary and that we'll be able to reduce our fees again next year.

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.

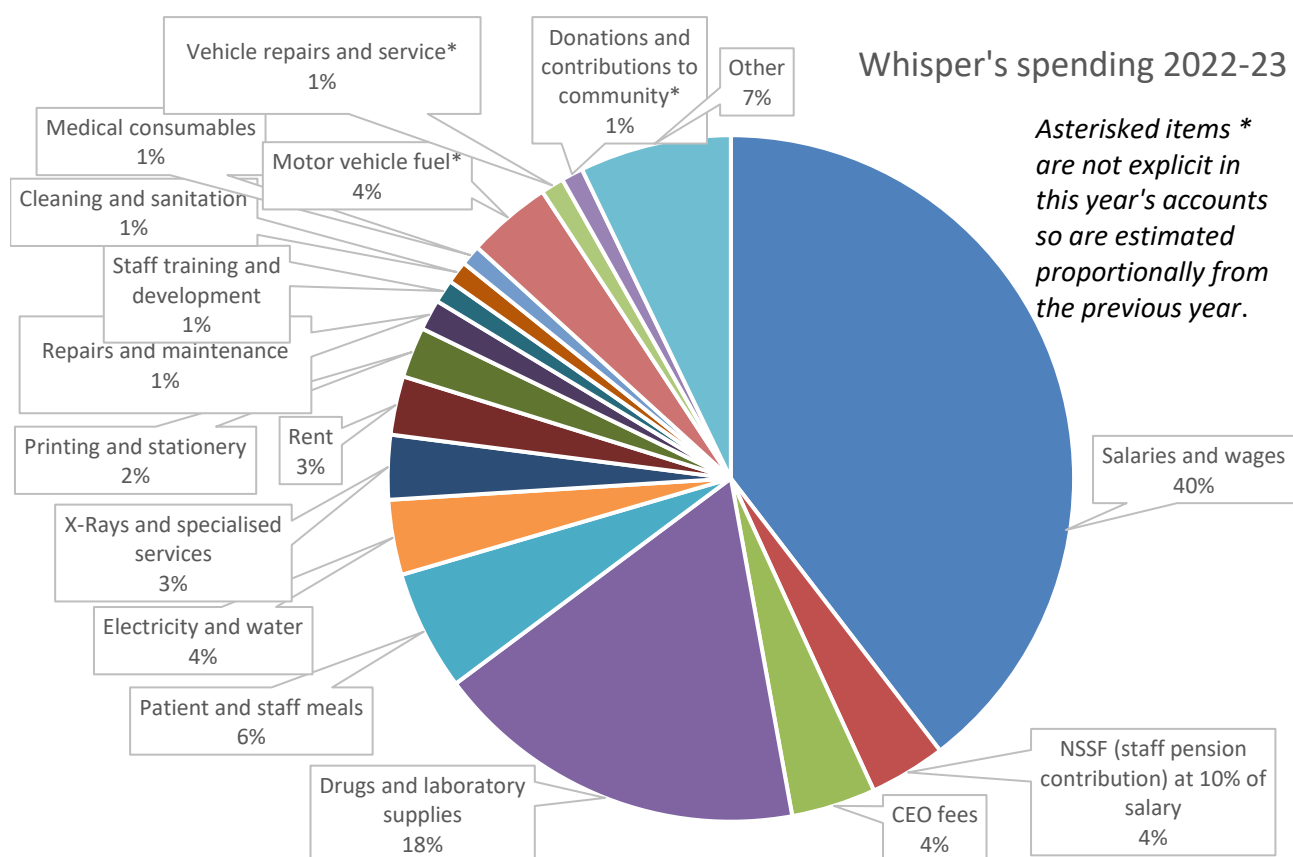
In September 2023, Whisper had 19 sponsored swimmers at Swim Serpentine. 2025-26 should see improvement in Whisper's finances, with several sponsored challenge events and a significant legacy gift.

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**

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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 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>

Expenditure		£	£	£	£
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>

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

(31,775)      311      (31,464)      (16,078)

### Reconciliation of funds

Total funds brought forward	54,056	291	54,347	70,425
Total funds carried forward	22,281	602	22,883	54,347

## BALANCE SHEET

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