

Lung Health Centre
Unaudited Financial Statements
31 July 2024

Lung Health Centre
Financial Statements
Year ended 31 July 2024

	Page
Trustees' annual report	1
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6

Lung Health Centre

Trustees' Annual Report *(continued)*

Year ended 31 July 2024

Trustees' Annual Report

Year ended 31 July 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2024.

Reference and administrative details

Registered charity name	Lung Health Centre
Charity registration number	1194481
Principal office	92 Lancaster Gate Upper Cambourne Cambridge CB23 6AT
The trustees	Mrs. A Fofana S E Kaindaneh (PhD) Dr K Bielosludsteva Ms. G Forbes
Treasurer	James Fofana (Co-Founder)

Structure, governance and management

The charity is a Charitable Incorporated Organisation governed by deed. Decisions are made by the Trustees in regular Trustee meetings.

The trustees are selected on the basis of their professional knowledge of the activities of the charity.

Objectives and activities

The relief of sickness and the preservation and protection of health, in particular, but not exclusively, through the following means:

- i. Establishing a lung health centre providing diagnosis and treatment of lung diseases, including, but not limited to, COPD and Asthma, and providing free or reduced cost diagnosis or treatment as the trustees see fit.
- ii. Promoting research into the prevalence and incidence of lung diseases and the underlying causative factors and publishing the useful results of such research.
- iii. Raising awareness and educating the public on the causes and effects of lung diseases

There has been a delay in carrying out Lung Health Centre's charitable purposes as set out in the Charity's

Lung Health Centre

Trustees' Annual Report *(continued)*

Year ended 31 July 2024

governing document. The COVID-19 pandemic delayed registration in Sierra Leone and sourcing funding.

The trustees are aware of the Charity Commissions' public benefit guidance.

The main activities planned are:

- a) Develop the first dedicated Lung Health clinic in Sierra Leone to diagnose and treat and manage chronic lung diseases starting with Asthma and COPD using local government guidelines and research into its causative factors. This will be aligned with an already established Government TB service to provide comprehensive Services.
- b) To follow the train-the-trainer model to strengthen local healthcare professionals to make appropriate chronic lung disease diagnoses and offer treatment and patient management. This will then be cascaded to healthcare professionals within government hospitals in the region to share knowledge and skills.
- c) LHC will research the disease-causative factors d) Raise awareness within the community about lung disease

Achievements and performance

Since visiting Sierra Leone last year, we have worked with the Ministry of Health to produce Sierra Leone's first ever Chronic Obstructive Pulmonary Disease (COPD) guidelines. The workshop to validate the guidelines was held in September 2023 with good attendance from members of the Ministry of Health and representatives from the World Health Organisation (WHO). This is a huge landmark for the charity organisation and the country, with the right equipment, lung disease patients will be able to receive the best possible treatment to alleviate illness.

LHC is now fully registered in Sierra Leone as an International Non-governmental Organisation (INGO) We have completed the charity organisation in Sierra Leone. We now have our Tax Identification Number (TIN) required by every organisation (profit or non-profit) to operate in Sierra Leone.

We now have a Memorandum of Understanding (MOU) agreement with the Ministry of Health (MOH) that will allow us access to Bo government hospital should an LHC patient need an overnight admission. It will also allow LHC to apply for healthcare funding and access to Sierra Leone state registered healthcare professionals. There will also be a joint review of LHC work after 6 months of operation to attract Sierra Leone's government funding.

We held an awareness event in October 2023 which was publicised in the Cambridge Independent Newspaper, and we generated a lot of interest among community members and healthcare workers.

We successfully conducted a pilot project between April and May this year, during which we saw 200 patients. Preliminary diagnosis of Asthma was fixed in 14 cases with obstructive or mixed type with predominance of obstruction. Typically, asthma was suspected if night cough or dyspnea attacks from

Lung Health Centre

Trustees' Annual Report *(continued)*

Year ended 31 July 2024

childhood, family history or good effect from salbutamol (if given in community). There was no bronchodilator test or peak flowmetry performed due to safety reasons, so ideally, they would need additional tests to provide, including FeNO.

COPD was suspected in 14 cases. History of smoking/farming, persistent cough and obstructive/mixed type of lung function lesions in someone after 40 were main criteria to assume COPD. 5 people with suspected asthma and 5 people with suspected COPD received a trial 1-3-weeks symptomatic treatment with bronchodilator Salbutamol Inhalator 200 mcg – 2 puffs in the morning and 2 puffs in the afternoon. Follow-up phone call was successful for 7 of them, who confirmed great relief in the symptoms. Sadly, one participant who was a family man of 5 children and experienced a great relieve on trial treatment, died in a month after the screening initiative had finished due to lack of money to buy more inhalers for him, confirming the desperate need for our service in the country.

Financial review

The net assets of the charity at the end of the third year were £1,821. Fund raising has been at a very modest level, although applications for grants of larger sums have been made unsuccessfully. Donations of £3,809 (2023 - £1,664) were raised in the year.

The trustees' annual report was approved on 21 September 2024 and signed on behalf of the board of trustees by:

Mrs. A Fofana
Trustee

Lung Health Centre

Statement of Financial Activities

Year ended 31 July 2024

		2024		2023
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	4	3,809	3,809	1,664
Investment income	5	3	3	3
Total income		3,812	3,812	1,647
		=====	=====	=====
Expenditure				
Expenditure on charitable activities	6,7	3,800	3,800	750
Total expenditure		3,804	3,804	750
		=====	=====	=====
Net income and net movement in funds		12	12	897
		=====	=====	=====
Reconciliation of funds				
Total funds brought forward		1,809	1,809	912
Total funds carried forward		1,821	1,821	1,809
		=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 8 form part of these financial statements.

Lung Health Centre

Statement of Financial Position

31 July 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		5,621	1,900
Creditors: amounts falling due within one year	11	<u>3,800</u>	<u>91</u>
Net current assets		<u>1,821</u>	<u>1,809</u>
Total assets less current liabilities		<u>1,821</u>	<u>1,809</u>
Funds of the charity			
Unrestricted funds		<u>1,821</u>	<u>1,809</u>
Total charity funds	12	<u>1,821</u>	<u>1,809</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2023, and are signed on behalf of the board by:

Mr. J E Fofana
Treasurer

The notes on pages 6 to 8 form part of these financial statements.

Lung Health Centre

Notes to the Financial Statements

Year ended 31 July 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 92 Lancaster Gate, Upper Cambourne, Cambridge, CB23 6AT, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Accounting policies are only included where relevant to the charity's circumstances.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

No judgements or estimates have been made in the preparation of these accounts.

Lung Health Centre

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

4. Donations and legacies

	2024	2023
	£	£
Donations	3,809	1,644

5. Investment income

Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
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Lung Health Centre

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

	£	£	£	£
Bank interest receivable type 1	3	3	3	3
	=====	=====	=====	=====

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Support costs	3,800	3,800	750	750
	=====	=====	=====	=====

7. Expenditure on charitable activities by activity type

	2023	2023
	£	£
Lung Health Centre Pilot Project	3,581	750

8. Analysis of support costs

	2023	2022
	£	£
Office expenditure	219	1,131

9. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

The Trustees receive no remuneration from the charity.

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	3,800	91
	=====	=====

12. Analysis of charitable funds

Unrestricted funds

	At 1 Aug 2023	Income	Expenditure	At 31 Jul 2024
	£	£	£	£
General funds	1,809	3,812	(3,800)	1,821
	=====	=====	=====	=====

At
31 Jul 2023

At 1 Aug 2022	Income	Expenditure
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Lung Health Centre

General funds
Notes to the Financial Statements (continued)=====

£
 912
 =====

£
 1,647
 =====

£
 (750)
 =====

£
 1,809
 =====

Year ended 31 July 2024

13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
		2024
	£	£
Current assets	1,821	1,821
	=====	=====
	Unrestricted Funds	Total Funds
		2023
	£	£
Current assets	1,809	1,809
	=====	=====
