

REGISTERED CHARITY NUMBER: 284717

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST
(FORMALLY ZAMBIA ANGLICAN COUNCIL CHARITABLE TRUST)**

THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. They have adopted the provisions of the statement of Recommended practice (SORP) 'Accounting and Reporting by Charities' (FRS 102)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number 284717

Principal address

41 Doulton Gardens
Poole
Dorset
BH14 8RG

Trustees

Mr A P Cairns
Mrs F E H Cairns
Dr J A Cooper
Mrs E M Hamilton
Dr S Parkinson

Independent Examiner

C Dunn FCCA
Newton Magnus Limited
Chartered Certified Accountants
Statutory Auditors
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

Bankers

Royal Bank of Scotland
Middlesbrough Branch
2 Albert Road
Middlesbrough
TS1 1PR

STRUCTURE, GOVERNANCE AND MANAGEMENT OBJECTIVES AND ACTIVITIES

Governing Document Objectives and Aims

The charity is controlled by its governing document: a Deed of Trust, and constitutes an unincorporated charity.

**THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

OBJECTIVES AND ACTIVITIES (continued)

The Trust was formed by a Deed dated 22 July 1982 for the benefit of poor persons, relief of sick persons and for education purposes in the country of Zambia. For many years the Trust has supported exclusively the work of St Francis Hospital, Katete in Zambia and the Trustees intend to continue that support for the foreseeable future. The hospital, founded in 1948, is a second level referral hospital with 450 beds and is the largest church run hospital in Zambia. Currently it supervises a large number of patients with HIV on anti-retroviral therapy; the funds for this are received through the Churches Health Association of Zambia. In principle, the hospital is funded by the Zambian Ministry of Health at a level of 75% of what it costs the government to run their own hospitals. In practice the funding has been rather erratic recently. The Zambian medical and nursing staff are on the Government payroll. The shortfall must be found by the hospital. Some funds raised in the UK are also used by the hospital to pay 'top up' allowances to certain Zambian doctors who have chosen to work in a very rural area, 300 miles from the capital, where they would be able to add to their income through private practice. In addition, funds pay expatriate doctors on volunteer terms (basic £250/month, with rent free accommodation).

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trust holds a Current and Deposit account at the Royal Bank of Scotland for day to day transactions.

Trustees appointment

New trustees are appointed by agreement with the existing trustees. The current trustees are all from either a medical or financial background and support the hospital. Trustees are inducted by the existing trustees in the responsibilities requirements of a trustee.

Public benefit, objectives and activities

The Charity has given due regard to public benefit when planning the charities activities, in accordance with section G2 and G3 of the Charity Commission's General guidance on Public Benefit (January 2008). The paragraphs above and below set out the Charities activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists.

Income

There is a steady income from donors mostly living in the UK, many doctors and relatives of doctors who have worked at the hospital. Increasingly more income is now being generated through social media.

Gift Aid

Gift Aid claims were made quarterly during the year. The last Gift Aid claim was made on 20th December 2021 for £8,271.50, the funds for this claim were received from HMRC on 31st December 2021.

Heather Godfrey Fund

These funds (Originally £100,000 plus £20,000 received in 2017)) donated by a Physiotherapist who worked for some time at the hospital. The entire fund has now been allocated to the new oxygen plant as well as the solar array that powers the oxygen plant.

**THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT
OBJECTIVES AND ACTIVITIES (continued)**

Financial Review

During the year income was up on the previous year from £83,491 to £152,131. Charitable expenditure decreased from £158,439 to 143,023.

Reserves

The Charity holds some restricted funds (£111,763 and £78,056 in 2020) all reserves are in some way to be distributed to St Francis Hospital.

Comment

As the Trustees live far apart, two in Scotland, another in London, and the two in Wilts and Dorset, holding a meeting is not easy. The last meeting was held in July 2018 the meeting was held in Poole, which all Trustees attended. All other communication is by email with proposed payments to Zambia being recorded and acknowledged by each Trustee, before any payment is made.

The Trustees maintain close contact with St Francis Hospital. Andrew Cairns has visited once in the past year spending 7 weeks in November/December at his own expense. No Charity funds were used for these visits. Regular contact is also maintained throughout the year by Andrew Cairns with the hospital through the Manager Administration and Medical Superintendent. James Cairns, the husband of Faith Cairns (Trustee) a former Medical Superintendent (38 years) continues to be responsible for recruiting overseas staff, a further route of frequent contact with the hospital.

**THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

A.P. Cairns

Andrew Cairns
Trustee

Dated : 23.7.2022

**THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST**

I report on the accounts for the year ended 31 December 2021 set out on pages six to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



C Dunn FCCA
Newton Magnus Limited
Chartered Certified Accountants & Statutory Auditors
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

Date:

31 / 8 / 2022

THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations	2	-	152,122	152,122	83,347
Investment income	3	9	-	9	144
		<u>9</u>	<u>152,122</u>	<u>152,131</u>	<u>83,491</u>
Total incoming resources					
RESOURCES EXPENDED					
Charitable activities					
Charitable expenditure	4	<u>24,608</u>	<u>118,415</u>	<u>143,023</u>	<u>158,439</u>
Total resources expended					
		<u>24,608</u>	<u>118,415</u>	<u>143,023</u>	<u>158,439</u>
NET (OUTGOING)/INCOMING RESOURCES					
		(24,599)	33,707	9,108	(74,948)
RECONCILIATION OF FUNDS					
Total funds brought forward					
		<u>24,599</u>	<u>78,056</u>	<u>102,655</u>	<u>177,603</u>
TOTAL FUNDS CARRIED FORWARD					
		<u>-</u>	<u>111,763</u>	<u>111,763</u>	<u>102,655</u>

THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST

**BALANCE SHEET
AT 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Current Assets					
Cash at bank		-	111,763	111,763	102,655
		<hr/>	<hr/>	<hr/>	<hr/>
Current Assets		-	111,763	111,763	102,655
		<hr/>	<hr/>	<hr/>	<hr/>
Current Liabilities					
Creditors and accruals		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total assets less current liabilities		-	111,763	111,763	102,655
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	6				
Unrestricted funds		-	-	-	24,599
Restricted funds		-	111,763	111,763	78,056
		<hr/>	<hr/>	<hr/>	<hr/>
Total assets less current liabilities		-	111,763	111,763	102,655
		<hr/>	<hr/>	<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on 23.7.2022
and were signed on its behalf by:

A.P. Cairns
A P Cairns – Trustee

THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Act 2011 and the requirements of the Statement of Recommended Practice, (FRS 102 1A) Accounting and Reporting by Charities.

The financial statements have been prepared on the going concern basis as there is no material uncertainties about the Charity's ability to continue.

Presentation currency is Pounds Sterling.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	2021	2020
	£	£
Donations	<u>152,122</u>	<u>83,347</u>

THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable	<u>9</u>	<u>144</u>

4. CHARITABLE EXPENDITURE

	2021		2020	
	Un-restricted	Restricted	Un-restricted	Restricted
Just giving and bank costs	333	-	216	-
Donations	24,275	118,415	54,063	104,160
	<u>24,608</u>	<u>118,415</u>	<u>54,279</u>	<u>104,160</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees Unclaimed Expenses

During the year A P Cairns made one visits to St Francis Hospital and no funds from the Trust were used. The cost of this trip funded personally by himself was approximately £1,000.

6. FUNDS - Current Year

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	24,599	(24,599)	-
Restricted funds			
Restricted	78,056	33,707	111,763
	<u>102,655</u>	<u>9,108</u>	<u>111,763</u>

THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. FUNDS - Current Year(continued)

Net movement in funds, included in the above are as follows:

	At 1.1.21	Incoming Resources £	Resources Expended £	Transfer £	At 31.12.21 £
Unrestricted funds					
General Fund	24,599	9	(24,608)	-	-
Restricted funds					
Vocational training fund	21,442	-	-	-	21,197
Medical fund	37,919	44,483	(17,625)	-	64,777
AIDS Orphans	8,401	16,351	(3,512)	-	21,240
SFH Projects	8,039	87,787	(92,725)	-	3,101
OVC Christian Aware	2,255	1,656	(2,488)	-	1,423
St Luke's Msoro	-	1,845	(1,820)	-	25
TOTAL FUNDS	<u>102,655</u>	<u>152,131</u>	<u>(143,023)</u>	<u>-</u>	<u>111,763</u>

Summary of assets by funds – current year

	Unrestricted £	Restricted £	Total £
Cash in hand and at bank	-	111,763	111,763
<hr/>			
FUNDS – PRIOR YEAR		<i>Net movement in funds</i>	
	<i>At 1.1.20</i>		<i>At 31.12.20</i>
	£	£	£
Unrestricted funds			
General fund	78,734	(54,135)	24,599
Restricted funds			
Restricted	98,869	(20,813)	78,056
TOTAL FUNDS	<u>177,603</u>	<u>(74,948)</u>	<u>102,655</u>

THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. FUNDS – PRIOR YEAR (continued)

Net movement in funds, included in the above are as follows:

	<i>At 1.1.20</i>	<i>Incoming Resources £</i>	<i>Resources Expended £</i>	<i>Transfers £</i>	<i>At 31.12.20 £</i>
Unrestricted funds					
<i>General Fund</i>	<i>78,734</i>	<i>144</i>	<i>(54,279)</i>	<i>-</i>	<i>24,599</i>
Restricted funds					
<i>Vocational training fund</i>	<i>23,547</i>	<i>-</i>	<i>(2,105)</i>	<i>-</i>	<i>21,442</i>
<i>Medical fund</i>	<i>25,294</i>	<i>41,751</i>	<i>(29,126)</i>	<i>-</i>	<i>37,919</i>
<i>AIDS Orphans</i>	<i>8,672</i>	<i>10,922</i>	<i>(11,193)</i>	<i>-</i>	<i>8,401</i>
<i>SFH Projects</i>	<i>-</i>	<i>8,039</i>	<i>-</i>	<i>-</i>	<i>8,039</i>
<i>OVC Christian Aware</i>	<i>1,098</i>	<i>1,957</i>	<i>(800)</i>	<i>-</i>	<i>2,225</i>
<i>Oxygen Plant</i>	<i>40,258</i>	<i>20,678</i>	<i>(60,936)</i>	<i>-</i>	<i>-</i>
TOTAL FUNDS	<u>177,603</u>	<u>83,491</u>	<u>(158,439)</u>	<u>-</u>	<u>102,655</u>

Summary of assets by funds – Prior Year

	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total £</i>
<i>Cash in hand and at bank</i>	<i>24,599</i>	<i>78,456</i>	<i>102,655</i>
	<u> </u>	<u> </u>	<u> </u>

THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. FUNDS (continued)

The restricted funds are held for the following purposes:

Vocational Training Fund: is used for vocational training of members of staff at Saint Francis Hospital

Medical Fund: Is used primarily to pay top up salaries for senior members of staff at the hospital. These top ups go some way towards matching the income that these members of staff would otherwise receive if they were to work in the city. In addition funds are used to pay the salaries of expatriate overseas doctors. Depending on how long the overseas doctors are prepared to go to the hospital, the fund will also pay for part of their airfare.

Aids Orphans: the fund pays for the maintenance, upkeep, counselling, transport costs and school fees. Currently we are looking after approximately 1,500 children.

SFH Projects : for one off special projects

OVC Christian Aware : are used for the maintenance, upkeep, counselling, transport costs and school fees.

Oxygen Plant : are used to build an oxygen plant at the hospital.

St Luke's Msoro : to assist the St Luke's Clinic with various projects.

7. Related Party Transactions

There were no related party transactions during the year (2020 : nil)

8. Controlling Party

The Charity is controlled by the trustees

THE FRIENDS OF ST FRANCIS KATETE CHARITABLE TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Incoming Reserves				
Voluntary Income				
Donations	-	152,122	152,122	83,347
Investment Income				
Interest receivable	9	-	9	144
	<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources	9	152,122	152,131	83,491
Resources Expended				
Charitable Activities				
Just Giving and bank charges	(333)	-	(333)	(216)
St Francis	(24,275)	(118,415)	(142,690)	(158,223)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended	(24,608)	(118,415)	(143,023)	(158,439)
	<hr/>	<hr/>	<hr/>	<hr/>
Net (Expenditure)/Income	(24,599)	33,707	9,108	(74,948)
	<hr/>	<hr/>	<hr/>	<hr/>