

Friends of Kiwoko Hospital

Northern Ireland · Charity number 104586

Details

Status	Received
Registered	2016-01-05
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	2 Killaire Court Bangor BT19 1xe BT19 1XE
Phone	028 91 470076
Email	feedback@fokh.org.uk
Website	http://www.kiwokohospital.org/

Activities

Purposes: The objects of the Association are the relief of poverty and sickness of the inhabitants of Uganda who are in need as a result of drought, earthquake, flood or other natural disaster or who by reason of their social, economic, medical and health conditions are in need of assistance; 1.1 the Association may grant relief to such inhabitants through the agency of other charities; 1.2 in carrying out the above the charity will have particular regard to the medical health and social needs of the people in the Luwero district of Uganda.

What the charity does: The prevention or relief of poverty, The advancement of health or the saving of lives

How the charity works: Medical/health/sickness, Overseas aid/famine relief, Relief of poverty

Who the charity helps: Overseas/developing countries, Unemployed/low income

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£365,898	£381,313	£0	0

Trustees

Name	Role	Appointed
Dr Rory Wilson		
Miss Ruth Boyce		
Mr Jim Mcanlis Ba Mba Bsc		
Mr Kenneth Finch		
Mr Kenneth Moles Md Frcp		
Mr Michael Johnston LlB		
Mr Paul Baker		
Mr Peter Mcilwaine		
Mr Roy Harper		

Friends of Kiwoko Hospital

Northern Ireland - Charity number 104586

Accounts

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2025

Charity Registration number:

104586

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2025

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**FRIENDS OF KIWOKO HOSPITAL
OFFICERS AND ADVISERS**

Trustees

Roy Harper - Chairman
Michael Johnston - Secretary
Ken Finch - Treasurer
Paul Baker
Aubrey Bell
Ruth Boyce
Jim McAnlis
Peter McIlwaine
Ken Moles
Rory Wilson

Principal address

2 Killaire Court
Bangor
Co Down
BT19 1XE

Bankers

Danske Bank
Donegall Square West
Belfast

Independent Examiner

Michelle Robinson FCCA
Chartered Certified Accountant
17 Grays Hill
Bangor

Friends of Kiwoko Hospital

Trustees Annual Report for the Year ended 30 June 2025

Friends of Kiwoko Hospital

Friends of Kiwoko Hospital is an association with a written Constitution which sets out its objects and how it is to be administered.

The Association's principal address is 2 Killaire Court Bangor BT19 1XE

Friends of Kiwoko Hospital is a registered charity

Charity no. 104586.

HMRC Ref No XN77395.

Trustees

The Trustees during the year ended 30 June 2025 were

Roy Harper - Chairman
Michael Johnston - Secretary
Ken Finch - Treasurer
Paul Baker
Aubrey Bell
Ruth Boyce
Jim McAnlis
Peter McIlwaine
Ken Moles
Rory Wilson

Trustees are elected at the Annual General Meeting of the Association. In administering Friends of Kiwoko Hospital the trustees have had regard to the Commission's Public benefit requirement statutory guidance.

Object and Activities

Friends of Kiwoko Hospital was formed over 25 years ago as a support for Kiwoko Hospital in Uganda. Its aims are the relief of poverty and sickness of the inhabitants of Uganda with particular regard to the medical health and social needs of the people in the Luwero district.

It raises funds from trust funds and/or individual donors who donate after visiting the hospital or after receiving information about the hospital. All funds raised go entirely to the work of Kiwoko Hospital in Uganda. There are no salaried or paid expenses posts. All trustees are unpaid volunteers.

Kiwoko Hospital

In 1988 a Dr Ian Clarke, a young Irish Physician found himself at the scene of devastation of two civil wars, surrounded by evidence of recent genocide and the despair of people robbed

of the means of rebuilding their lives. Challenged by what he had seen, Dr. Clarke resigned from his Medical Practice near Belfast and returned to Uganda to become the only doctor to tens upon tens of thousands people in an area half the size of Northern Ireland. The beginning was humble – a clinic under a tree – but the seed was soon to grow and gradually, a modern hospital took shape. The complex now includes:

- Adults' and Children's wards
- T.B. ward
- Obstetric Unit
- Operating Suite
- Outpatients
- Antenatal clinic
- HIV Clinic
- Medical and heavy engineering workshops
- Laboratory and Radiology
- Nursing and Laboratory Schools
- Administration
- Staff accommodation
- Regular outreach clinics are held, including an AIDS support programme in the community.

The hospital is built on a strong Christian foundation, with evangelism and medical help going hand in hand. Patients contribute to the costs of their treatment, but in a rural area with much poverty this is often not possible and the ambition is that no patient should be turned away, the cost being covered by the 'Good Samaritan Fund'. Friends of Kiwoko Hospital tries to make up the shortfall in the annual budget and, during the year ended 30 June 2025 was able to make regular monthly payments of £19,000. This monthly giving would not be possible without the support of all those who contribute so generously so thank you for all your prayers and donations.

Financial Position

The financial position is set out in full in the attached accounts. The policy is to retain sufficient cash reserves to support 6 months donations.

Unrestricted reserves as at 30 June 2025 were £145,760 (2024: £136,323).



On behalf of Friends of Kiwoko Hospital

Michael Johnston (secretary)

Signed on behalf of the Trustees

13 April 2026

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF FRIENDS OF KIWOKO HOSPITAL

I report on the accounts of the Trust for the year ended 30 June 2025, which are set out on pages 6 to 9.

RESPECTIVE RESPONSIBILITIES OF CHARITY TRUSTEES AND EXAMINER

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

Examine the accounts under section 65 of the Charities Act
Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charity Act
State whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charity Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

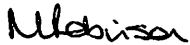
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charity Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting records of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

Since your charity's gross income exceeded £250,000, your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Michelle Robinson
Chartered Certified Accountant
17 Grays Hill, Bangor, Co Down,

Date: 13 April 2026

FRIENDS OF KIWOKO HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 JUNE 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
Income and endowments					
Donations and legacies	2, 5	238,301	125,314	363,615	275,343
Investments		2,283	0	2,283	2,307
Total income		<u>240,584</u>	<u>125,314</u>	<u>365,898</u>	<u>277,650</u>
Expenditure					
Charitable activities	3, 5	229,545	150,166	379,711	371,507
Raising funds		1,602	0	1,602	899
Total expenditure		<u>231,147</u>	<u>150,166</u>	<u>381,313</u>	<u>372,406</u>
Net movement in funds		9,437	(24,852)	(15,415)	(94,756)
Transfers		0	0	0	0
		<u>9,437</u>	<u>(24,852)</u>	<u>(15,415)</u>	<u>(94,756)</u>
Reconciliation of funds:					
Total funds brought forward		136,323	184,492	320,815	415,571
Total funds carried forward		<u>145,760</u>	<u>159,640</u>	<u>305,400</u>	<u>320,815</u>

The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

BALANCE SHEET

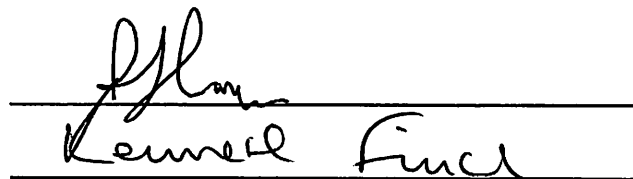
30 JUNE 2025

		2025	2024
Current assets:			
Debtors	4	49,863	28,938
Bank and cash		255,537	291,877
Total net assets		<u>305,400</u>	<u>320,815</u>
 Funds of the Charity			
Income funds:			
Unrestricted		145,760	136,323
Restricted	5	159,640	184,492
Total Charity funds		<u>305,400</u>	<u>320,815</u>

Approved by the Trustees on 13 April 2026, and signed on their behalf by:

R Harper

K Finch



The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

NOTES TO THE ACCOUNTS

YEAR ENDED 30 JUNE 2025

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) and the Charities Act (Northern Ireland) 2008.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are included in 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.

2. Donations and legacies

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
Regular donations	75,792	0	75,792	75,497
One-off donations	87,547	125,314	212,861	144,908
Legacy	2,600	0	2,600	0
Goshen Trust	22,500	0	22,500	26,000
HMRC tax refund	49,862	0	49,862	28,938
	238,301	125,314	363,615	275,343

3. Expenditure on charitable activities

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
Regular payments to Kiwoko Hospital	228,000	0	228,000	222,000
Lab items	1,545	0	1,545	0
Mission & Ministry	0	21,952	21,952	20,216
New Theatre	0	86,091	86,091	90,000
NTS Hostel	0	0	0	28,650
Jairus Fund	0	4,181	4,181	1,597
Community eye clinic	0	1,150	1,150	0
Fees and Sponsorship	0	931	931	240
Good Samaritan Fund	0	450	450	150
Hospital flooring.	0	0	0	5,000
Gillen fund	0	20,000	20,000	0
MMN	0	14,000	14,000	0
General	0	1,411	1,411	3,654
	<u>229,545</u>	<u>150,166</u>	<u>379,711</u>	<u>371,507</u>

4. Debtors

	2025	2024
Tax refund due from HMRC	<u>49,863</u>	<u>28,938</u>

5. Restricted funds

	Opening 1 July 24	In	Out	Transfer	Closing 30 Jun 25
CCEA	81,288	0	(15,873)	0	65,415
New Theatre	36,874	0	(86,091)	49,217	0
Friendship project	49,217	0	0	(49,217)	0
Solar panels	11,235	0	0	0	11,235
Gillen fund	0	100,000	(20,000)	0	80,000
MMN	0	14,000	(14,000)	0	0
Other	5,878	11,314	(14,202)	0	2,990
	<u>184,492</u>	<u>125,314</u>	<u>(150,166)</u>	<u>0</u>	<u>159,640</u>

Friends of Kiwoko Hospital

Northern Ireland - Charity number 104586

Accounts

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2024

Charity Registration number:

104586

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2024

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Friends of Kiwoko Hospital

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HMRC Ref No XN77395.

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The Trustees during the year ended 30 June 2024 were

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- T.B. ward
- Obstetric Unit
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Financial Position

The financial position is set out in full in the attached accounts. The policy is to retain sufficient cash reserves to support 6 months donations.

Unrestricted reserves as at 30 June 2024 were £136,323 (2023: £126,577).



On behalf of Friends of Kiwoko Hospital

Michael Johnston (secretary)

Signed on behalf of the Trustees

31 March 2025

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF FRIENDS OF KIWOKO HOSPITAL

I report on the accounts of the Trust for the year ended 30 June 2024, which are set out on pages 6 to 9.

RESPECTIVE RESPONSIBILITIES OF CHARITY TRUSTEES AND EXAMINER

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My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charity Act
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3. That the accounts do not comply with the accounting records of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

Since your charity's gross income exceeded £250,000, your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Michelle Robison

Michelle Robison
Chartered Certified Accountant
17 Grays Hill, Bangor, Co Down,

Date: 31 March 2025

FRIENDS OF KIWOKO HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 JUNE 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
Income and endowments					
Donations and legacies	2, 5	230,338	45,005	275,343	322,250
Investments		2,307	0	2,307	801
Total income		<u>232,645</u>	<u>45,005</u>	<u>277,650</u>	<u>323,051</u>
Expenditure					
Charitable activities	3, 5	222,000	149,507	371,507	259,139
Raising funds		899	0	899	891
Total expenditure		<u>222,899</u>	<u>149,507</u>	<u>372,406</u>	<u>260,030</u>
Net movement in funds		9,746	(104,502)	(94,756)	63,021
Transfers		0	0	0	0
		<u>9,746</u>	<u>(104,502)</u>	<u>(94,756)</u>	<u>63,021</u>
Reconciliation of funds:					
Total funds brought forward		126,577	288,994	415,571	352,550
Total funds carried forward		<u>136,323</u>	<u>184,492</u>	<u>320,815</u>	<u>415,571</u>

The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

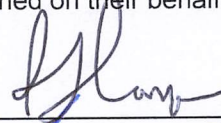
BALANCE SHEET

30 JUNE 2024

		2024	2023
Current assets:			
Debtors	4	28,938	23,706
Bank and cash		291,877	391,865
Total net assets		<u>320,815</u>	<u>415,571</u>
 Funds of the Charity			
Income funds:			
Unrestricted		136,323	126,577
Restricted	5	184,492	288,994
Total Charity funds		<u>320,815</u>	<u>415,571</u>

Approved by the Trustees on 31 March 2025, and signed on their behalf by:

R Harper



K Finch



The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

NOTES TO THE ACCOUNTS

YEAR ENDED 30 JUNE 2024

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) and the Charities Act (Northern Ireland) 2008.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are included in 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.

2. Donations and legacies

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
Regular donations	75,497	0	75,497	74,834
One-off donations	99,903	45,005	144,908	199,710
Goshen Trust	26,000	0	26,000	24,000
HMRC tax refund	28,938	0	28,938	23,706
	230,338	45,005	275,343	322,250

3. Expenditure on charitable activities

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
Regular payments to Kiwoko Hospital	222,000	0	222,000	228,000
Mission & Ministry	0	20,216	20,216	2,157
New Theatre	0	90,000	90,000	0
NTS Hostel	0	28,650	28,650	20,000
Jairus Fund	0	1,597	1,597	3,001
Community eye clinic	0	0	0	1,000
Fees and Sponsorship	0	240	240	520
Education costs	0	0	0	3,800
Good Samaritan Fund	0	150	150	405
Lab school fees	0	0	0	256
Hospital flooring	0	5,000	5,000	0
General	0	3,654	3,654	0
	<u>222,000</u>	<u>149,507</u>	<u>371,507</u>	<u>259,139</u>

4. Debtors

	2024	2023
Tax refund due from HMRC	<u>28,938</u>	<u>23,706</u>

5. Restricted funds

	Opening 1 July 23	In	Out	Transfer	Closing 30 Jun 24
CCEA	100,508	0	(19,220)		81,288
New Theatre	126,874	0	(90,000)		36,874
Solar panels	11,235	0	0		11,235
Friendship project	40,755	8,462	0		49,217
ECHO - NTS Hostel	8,650	20,000	(28,650)		0
Hospital flooring	0	5,000	(5,000)		0
Other	972	11,543	(6,637)		5,878
	<u>288,994</u>	<u>45,005</u>	<u>(149,507)</u>	<u>0</u>	<u>184,492</u>

Friends of Kiwoko Hospital

Northern Ireland - Charity number 104586

Annual report

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2024

Charity Registration number:

104586

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2024

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of the means of rebuilding their lives. Challenged by what he had seen, Dr. Clarke resigned from his Medical Practice near Belfast and returned to Uganda to become the only doctor to tens upon tens of thousands people in an area half the size of Northern Ireland. The beginning was humble – a clinic under a tree – but the seed was soon to grow and gradually, a modern hospital took shape. The complex now includes:

- Adults' and Children's wards
- T.B. ward
- Obstetric Unit
- Operating Suite
- Outpatients
- Antenatal clinic
- HIV Clinic
- Medical and heavy engineering workshops
- Laboratory and Radiology
- Nursing and Laboratory Schools
- Administration
- Staff accommodation
- Regular outreach clinics are held, including an AIDS support programme in the community.

The hospital is built on a strong Christian foundation, with evangelism and medical help going hand in hand. Patients contribute to the costs of their treatment, but in a rural area with much poverty this is often not possible and the ambition is that no patient should be turned away, the cost being covered by the 'Good Samaritan Fund'. Friends of Kiwoko Hospital tries to make up the shortfall in the annual budget and, during the year ended 30 June 2024 was able to make regular monthly payments totaling £222,000. This monthly giving would not be possible without the support of all those who contribute so generously so thank you for all your prayers and donations.

Financial Position

The financial position is set out in full in the attached accounts. The policy is to retain sufficient cash reserves to support 6 months donations.

Unrestricted reserves as at 30 June 2024 were £136,323 (2023: £126,577).



On behalf of Friends of Kiwoko Hospital

Michael Johnston (secretary)

Signed on behalf of the Trustees

31 March 2025

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF FRIENDS OF KIWOKO HOSPITAL

I report on the accounts of the Trust for the year ended 30 June 2024, which are set out on pages 6 to 9.

RESPECTIVE RESPONSIBILITIES OF CHARITY TRUSTEES AND EXAMINER

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

Examine the accounts under section 65 of the Charities Act
Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charity Act
State whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charity Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charity Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting records of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

Since your charity's gross income exceeded £250,000, your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Michelle Robison

Michelle Robison
Chartered Certified Accountant
17 Grays Hill, Bangor, Co Down,

Date: 31 March 2025

FRIENDS OF KIWOKO HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 JUNE 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
Income and endowments					
Donations and legacies	2, 5	230,338	45,005	275,343	322,250
Investments		2,307	0	2,307	801
Total income		<u>232,645</u>	<u>45,005</u>	<u>277,650</u>	<u>323,051</u>
Expenditure					
Charitable activities	3, 5	222,000	149,507	371,507	259,139
Raising funds		899	0	899	891
Total expenditure		<u>222,899</u>	<u>149,507</u>	<u>372,406</u>	<u>260,030</u>
Net movement in funds		9,746	(104,502)	(94,756)	63,021
Transfers		0	0	0	0
		<u>9,746</u>	<u>(104,502)</u>	<u>(94,756)</u>	<u>63,021</u>
Reconciliation of funds:					
Total funds brought forward		126,577	288,994	415,571	352,550
Total funds carried forward		<u>136,323</u>	<u>184,492</u>	<u>320,815</u>	<u>415,571</u>

The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

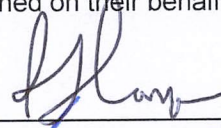
BALANCE SHEET

30 JUNE 2024

		2024	2023
Current assets:			
Debtors	4	28,938	23,706
Bank and cash		291,877	391,865
Total net assets		<u>320,815</u>	<u>415,571</u>
 Funds of the Charity			
Income funds:			
Unrestricted		136,323	126,577
Restricted	5	184,492	288,994
Total Charity funds		<u>320,815</u>	<u>415,571</u>

Approved by the Trustees on 31 March 2025, and signed on their behalf by:

R Harper



K Finch



The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

NOTES TO THE ACCOUNTS

YEAR ENDED 30 JUNE 2024

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) and the Charities Act (Northern Ireland) 2008.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are included in 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.

2. Donations and legacies

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
Regular donations	75,497	0	75,497	74,834
One-off donations	99,903	45,005	144,908	199,710
Goshen Trust	26,000	0	26,000	24,000
HMRC tax refund	28,938	0	28,938	23,706
	230,338	45,005	275,343	322,250

3. Expenditure on charitable activities

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
Regular payments to Kiwoko Hospital	222,000	0	222,000	228,000
Mission & Ministry	0	20,216	20,216	2,157
New Theatre	0	90,000	90,000	0
NTS Hostel	0	28,650	28,650	20,000
Jairus Fund	0	1,597	1,597	3,001
Community eye clinic	0	0	0	1,000
Fees and Sponsorship	0	240	240	520
Education costs	0	0	0	3,800
Good Samaritan Fund	0	150	150	405
Lab school fees	0	0	0	256
Hospital flooring	0	5,000	5,000	0
General	0	3,654	3,654	0
	<u>222,000</u>	<u>149,507</u>	<u>371,507</u>	<u>259,139</u>

4. Debtors

	2024	2023
Tax refund due from HMRC	<u>28,938</u>	<u>23,706</u>

5. Restricted funds

	Opening 1 July 23	In	Out	Transfer	Closing 30 Jun 24
CCEA	100,508	0	(19,220)		81,288
New Theatre	126,874	0	(90,000)		36,874
Solar panels	11,235	0	0		11,235
Friendship project	40,755	8,462	0		49,217
ECHO - NTS Hostel	8,650	20,000	(28,650)		0
Hospital flooring	0	5,000	(5,000)		0
Other	972	11,543	(6,637)		5,878
	<u>288,994</u>	<u>45,005</u>	<u>(149,507)</u>	<u>0</u>	<u>184,492</u>

Friends of Kiwoko Hospital

Northern Ireland - Charity number 104586

Annual return

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2024

Charity Registration number:

104586

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2024

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Balance sheet	7
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**FRIENDS OF KIWOKO HOSPITAL
OFFICERS AND ADVISERS**

Trustees

Roy Harper - Chairman
Michael Johnston - Secretary
Ken Finch - Treasurer
Paul Baker
Aubrey Bell
Ruth Boyce
Jim McAnlis
Peter McIlwaine
Ken Moles
Rory Wilson

Principal address

2 Killaire Court
Bangor
Co Down
BT19 1XE

Bankers

Danske Bank
Donegall Square West
Belfast

Independent Examiner

Michelle Robinson FCCA
Chartered Certified Accountant
17 Grays Hill
Bangor

Friends of Kiwoko Hospital

Trustees Annual Report for the Year ended 30 June 2024

Friends of Kiwoko Hospital

Friends of Kiwoko Hospital is an association with a written Constitution which sets out its objects and how it is to be administered.

The Association's principal address is 2 Killaire Court Bangor BT19 1XE

Friends of Kiwoko Hospital is a registered charity

Charity no. 104586.

HMRC Ref No XN77395.

Trustees

The Trustees during the year ended 30 June 2024 were

Roy Harper - Chairman

Michael Johnston - Secretary

Ken Finch - Treasurer

Paul Baker

Aubrey Bell

Ruth Boyce

Jim McAnlis

Peter McIlwaine

Ken Moles

Rory Wilson

Trustees are elected at the Annual General Meeting of the Association. In administering Friends of Kiwoko Hospital the trustees have had regard to the Commission's Public benefit requirement statutory guidance.

Object and Activities

Friends of Kiwoko Hospital was formed over 25 years ago as a support for Kiwoko Hospital in Uganda. Its aims are the relief of poverty and sickness of the inhabitants of Uganda with particular regard to the medical health and social needs of the people in the Luwero district.

It raises funds from trust funds and/or individual donors who donate after visiting the hospital or after receiving information about the hospital. All funds raised go entirely to the work of Kiwoko Hospital in Uganda. There are no salaried or paid expenses posts. All trustees are unpaid volunteers.

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On behalf of Friends of Kiwoko Hospital

Michael Johnston (secretary)

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31 March 2025

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FRIENDS OF KIWOKO HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 JUNE 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
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Investments		2,307	0	2,307	801
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Total funds brought forward		126,577	288,994	415,571	352,550
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The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

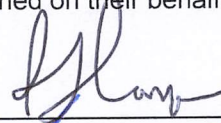
BALANCE SHEET

30 JUNE 2024

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Current assets:			
Debtors	4	28,938	23,706
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Total net assets		<u>320,815</u>	<u>415,571</u>
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Restricted	5	184,492	288,994
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Approved by the Trustees on 31 March 2025, and signed on their behalf by:

R Harper



K Finch



The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

NOTES TO THE ACCOUNTS

YEAR ENDED 30 JUNE 2024

1. Accounting policies

Basis of preparation

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One-off donations	99,903	45,005	144,908	199,710
Goshen Trust	26,000	0	26,000	24,000
HMRC tax refund	28,938	0	28,938	23,706
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NTS Hostel	0	28,650	28,650	20,000
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Lab school fees	0	0	0	256
Hospital flooring	0	5,000	5,000	0
General	0	3,654	3,654	0
	<u>222,000</u>	<u>149,507</u>	<u>371,507</u>	<u>259,139</u>

4. Debtors

	2024	2023
Tax refund due from HMRC	<u>28,938</u>	<u>23,706</u>

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	Opening 1 July 23	In	Out	Transfer	Closing 30 Jun 24
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ECHO - NTS Hostel	8,650	20,000	(28,650)		0
Hospital flooring	0	5,000	(5,000)		0
Other	972	11,543	(6,637)		5,878
	<u>288,994</u>	<u>45,005</u>	<u>(149,507)</u>	<u>0</u>	<u>184,492</u>

Friends of Kiwoko Hospital

Northern Ireland - Charity number 104586

Accounts

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2023

Charity Registration number:

104586

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2023

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Friends of Kiwoko Hospital

Trustees Annual Report for the Year ended 30 June 2023

Friends of Kiwoko Hospital

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Charity no. 104586.

HMRC Ref No XN77395.

Trustees

The Trustees during the year ended 30 June 2023 were

Roy Harper - Chairman

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Financial Position

The financial position is set out in full in the attached accounts. The policy is to retain sufficient cash reserves to support 6 months donations.

Unrestricted reserves as at 30 June 2023 were £126.577 (2022: £100,785).



On behalf of Friends of Kiwoko Hospital

Michael Johnston (secretary)

Signed on behalf of the Trustees

12 April 2024

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF FRIENDS OF KIWOKO HOSPITAL

I report on the accounts of the Trust for the year ended 30 June 2023, which are set out on pages 6 to 9.

RESPECTIVE RESPONSIBILITIES OF CHARITY TRUSTEES AND EXAMINER

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

Examine the accounts under section 65 of the Charities Act
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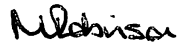
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Since your charity's gross income exceeded £250,000, your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Michelle Robinson
Chartered Certified Accountant
17 Grays Hill, Bangor, Co Down,

Date: 12 April 2024

FRIENDS OF KIWOKO HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 JUNE 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
Income and endowments					
Donations and legacies	2, 5	218,206	104,044	322,250	419,641
Investments		801	0	801	42
Total income		<u>219,007</u>	<u>104,044</u>	<u>323,051</u>	<u>419,683</u>
Expenditure					
Charitable activities	3, 5	228,000	31,139	259,139	294,090
Raising funds		891	0	891	804
Total expenditure		<u>228,891</u>	<u>31,139</u>	<u>260,030</u>	<u>294,894</u>
Net movement in funds		(9,884)	72,905	63,021	124,789
Transfers		35,676	(35,676)	0	0
		<u>25,792</u>	<u>37,229</u>	<u>63,021</u>	<u>124,789</u>
Reconciliation of funds:					
Total funds brought forward		100,785	251,765	352,550	227,761
Total funds carried forward		<u>126,577</u>	<u>288,994</u>	<u>415,571</u>	<u>352,550</u>

The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

BALANCE SHEET

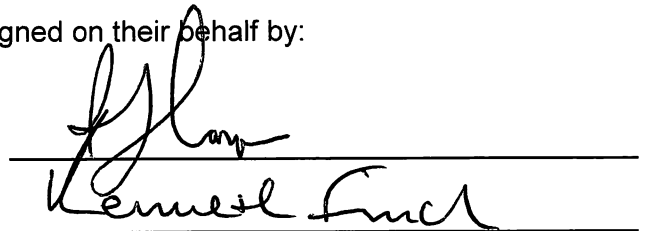
30 JUNE 2023

		2023	2022
Current assets:			
Debtors	4	23,706	23,473
Bank and cash		391,865	329,077
Total net assets		<u>415,571</u>	<u>352,550</u>
 Funds of the Charity			
Income funds:			
Unrestricted		126,577	100,785
Restricted	5	288,994	251,765
Total Charity funds		<u>415,571</u>	<u>352,550</u>

Approved by the Trustees on 12 April 2024, and signed on their behalf by:

R Harper

K Finch



Handwritten signature of R Harper over a horizontal line.

Handwritten signature of K Finch over a horizontal line.

The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

NOTES TO THE ACCOUNTS

YEAR ENDED 30 JUNE 2023

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) and the Charities Act (Northern Ireland) 2008.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are included in 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.

2. Donations and legacies

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
Regular donations	74,834	0	74,834	72,779
One-off donations	95,666	104,044	199,710	303,139
Goshen Trust	24,000	0	24,000	20,250
HMRC tax refund	23,706	0	23,706	23,473
	<u>218,206</u>	<u>104,044</u>	<u>322,250</u>	<u>419,641</u>

3. Expenditure on charitable activities

	2023 Unrestricted	2023 Restricted	2023 Total	2022 Total
Regular payments to Kiwoko Hospital	228,000	0	228,000	228,000
Mission & Ministry	0	2,157	2,157	11,112
COVID appeal	0	0	0	38,078
NTS Hostel	0	20,000	20,000	0
Jairus Fund	0	3,001	3,001	0
Equipment	0	0	0	1,200
Cost of container	0	0	0	3,000
Pharmacy dept	0	0	0	1,667
Community eye clinic	0	1,000	1,000	0
Fees and Sponsorship	0	520	520	4,773
Education costs	0	3,800	3,800	3,005
Good Samaritan Fund	0	405	405	300
Lab school fees	0	256	256	721
General	0	0	0	2,234
	<u>228,000</u>	<u>31,139</u>	<u>259,139</u>	<u>294,090</u>

4. Debtors

	2023	2022
Tax refund due from HMRC	<u>23,706</u>	<u>23,473</u>

5. Restricted funds

	Opening 1 July 22	In	Out	Transfer	Closing 30 Jun 23
CCEA	61,688	38,820	0	0	100,508
New Theatre	126,874	0	0	0	126,874
COVID appeal	15,617	0	0	(15,617)	0
Solar panels	7,235	4,000	0	0	11,235
Friendship project	19,511	21,244	0	0	40,755
Solo	20,553	0	0	(20,553)	0
ECGO - NTS Hostel	0	20,000	(20,000)	0	0
ECHO - Female Contraception	0	8,650	0	0	8,650
Other	287	11,330	(11,139)	494	972
	<u>251,765</u>	<u>104,044</u>	<u>(31,139)</u>	<u>(35,676)</u>	<u>288,994</u>

Friends of Kiwoko Hospital

Northern Ireland - Charity number 104586

Annual report

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2023

Charity Registration number:

104586

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2023

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FRIENDS OF KIWOKO HOSPITAL OFFICERS AND ADVISERS

Trustees

Roy Harper - Chairman
Michael Johnston - Secretary
Ken Finch - Treasurer
Paul Baker
Aubrey Bell
Ruth Boyce
Jim McAnlis
Peter McIlwaine
Ken Moles
Rory Wilson

Principal address

2 Killaire Court
Bangor
Co Down
BT19 1XE

Bankers

Danske Bank
Donegall Square West
Belfast

Independent Examiner

Michelle Robinson FCCA
Chartered Certified Accountant
17 Grays Hill
Bangor

Friends of Kiwoko Hospital

Trustees Annual Report for the Year ended 30 June 2023

Friends of Kiwoko Hospital

Friends of Kiwoko Hospital is an association with a written Constitution which sets out its objects and how it is to be administered.

The Association's principal address is 2 Killaire Court Bangor BT19 1XE

Friends of Kiwoko Hospital is a registered charity

Charity no. 104586.

HMRC Ref No XN77395.

Trustees

The Trustees during the year ended 30 June 2023 were

Roy Harper - Chairman
Michael Johnston - Secretary
Ken Finch - Treasurer
Paul Baker
Aubrey Bell
Ruth Boyce
Jim McAnlis
Peter McIlwaine
Ken Moles
Rory Wilson

Trustees are elected at the Annual General Meeting of the Association. In administering Friends of Kiwoko Hospital the trustees have had regard to the Commission's Public benefit requirement statutory guidance.

Object and Activities

Friends of Kiwoko Hospital was formed over 25 years ago as a support for Kiwoko Hospital in Uganda. Its aims are the relief of poverty and sickness of the inhabitants of Uganda with particular regard to the medical health and social needs of the people in the Luwero district.

It raises funds from trust funds and/or individual donors who donate after visiting the hospital or after receiving information about the hospital. All funds raised go entirely to the work of Kiwoko Hospital in Uganda. There are no salaried or paid expenses posts. All trustees are unpaid volunteers.

Kiwoko Hospital

In 1988 a Dr Ian Clarke, a young Irish Physician found himself at the scene of devastation of two civil wars, surrounded by evidence of recent genocide and the despair of people robbed

of the means of rebuilding their lives. Challenged by what he had seen, Dr. Clarke resigned from his Medical Practice near Belfast and returned to Uganda to become the only doctor to tens upon tens of thousands people in an area half the size of Northern Ireland. The beginning was humble – a clinic under a tree – but the seed was soon to grow and gradually, a modern hospital took shape. The complex now includes:

- Adults' and Children's wards
- T.B. ward
- Obstetric Unit
- Operating Suite
- Outpatients
- Antenatal clinic
- HIV Clinic
- Medical and heavy engineering workshops
- Laboratory and Radiology
- Nursing and Laboratory Schools
- Administration
- Staff accommodation
- Regular outreach clinics are held, including an AIDS support programme in the community.

The hospital is built on a strong Christian foundation, with evangelism and medical help going hand in hand. Patients contribute to the costs of their treatment, but in a rural area with much poverty this is often not possible and the ambition is that no patient should be turned away, the cost being covered by the 'Good Samaritan Fund'. Friends of Kiwoko Hospital tries to make up the shortfall in the annual budget and, during the year ended 30 June 2023 was able to make regular monthly payments of £19,000. This monthly giving would not be possible without the support of all those who contribute so generously so thank you for all your prayers and donations.

Financial Position

The financial position is set out in full in the attached accounts. The policy is to retain sufficient cash reserves to support 6 months donations.

Unrestricted reserves as at 30 June 2023 were £126.577 (2022: £100,785).



On behalf of Friends of Kiwoko Hospital

Michael Johnston (secretary)

Signed on behalf of the Trustees

12 April 2024

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF FRIENDS OF KIWOKO HOSPITAL

I report on the accounts of the Trust for the year ended 30 June 2023, which are set out on pages 6 to 9.

RESPECTIVE RESPONSIBILITIES OF CHARITY TRUSTEES AND EXAMINER

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

Examine the accounts under section 65 of the Charities Act
Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charity Act
State whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charity Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

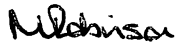
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charity Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting records of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

Since your charity's gross income exceeded £250,000, your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Michelle Robinson
Chartered Certified Accountant
17 Grays Hill, Bangor, Co Down,

Date: 12 April 2024

FRIENDS OF KIWOKO HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 JUNE 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
Income and endowments					
Donations and legacies	2, 5	218,206	104,044	322,250	419,641
Investments		801	0	801	42
Total income		<u>219,007</u>	<u>104,044</u>	<u>323,051</u>	<u>419,683</u>
Expenditure					
Charitable activities	3, 5	228,000	31,139	259,139	294,090
Raising funds		891	0	891	804
Total expenditure		<u>228,891</u>	<u>31,139</u>	<u>260,030</u>	<u>294,894</u>
Net movement in funds		(9,884)	72,905	63,021	124,789
Transfers		35,676	(35,676)	0	0
		<u>25,792</u>	<u>37,229</u>	<u>63,021</u>	<u>124,789</u>
Reconciliation of funds:					
Total funds brought forward		100,785	251,765	352,550	227,761
Total funds carried forward		<u>126,577</u>	<u>288,994</u>	<u>415,571</u>	<u>352,550</u>

The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

BALANCE SHEET

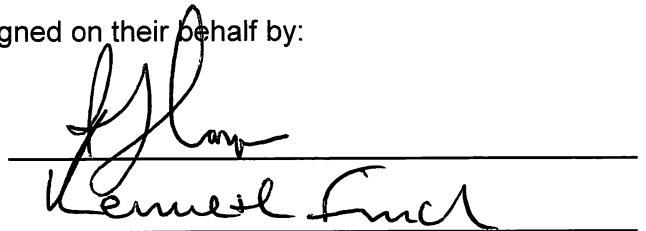
30 JUNE 2023

		2023	2022
Current assets:			
Debtors	4	23,706	23,473
Bank and cash		391,865	329,077
Total net assets		<u>415,571</u>	<u>352,550</u>
 Funds of the Charity			
Income funds:			
Unrestricted		126,577	100,785
Restricted	5	288,994	251,765
Total Charity funds		<u>415,571</u>	<u>352,550</u>

Approved by the Trustees on 12 April 2024, and signed on their behalf by:

R Harper

K Finch



Two handwritten signatures are shown above horizontal lines. The top signature is for R Harper and the bottom signature is for K Finch.

The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

NOTES TO THE ACCOUNTS

YEAR ENDED 30 JUNE 2023

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) and the Charities Act (Northern Ireland) 2008.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are included in 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.

2. Donations and legacies

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
Regular donations	74,834	0	74,834	72,779
One-off donations	95,666	104,044	199,710	303,139
Goshen Trust	24,000	0	24,000	20,250
HMRC tax refund	23,706	0	23,706	23,473
	<u>218,206</u>	<u>104,044</u>	<u>322,250</u>	<u>419,641</u>

3. Expenditure on charitable activities

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
Regular payments to Kiwoko Hospital	228,000	0	228,000	228,000
Mission & Ministry	0	2,157	2,157	11,112
COVID appeal	0	0	0	38,078
NTS Hostel	0	20,000	20,000	0
Jairus Fund	0	3,001	3,001	0
Equipment	0	0	0	1,200
Cost of container	0	0	0	3,000
Pharmacy dept	0	0	0	1,667
Community eye clinic	0	1,000	1,000	0
Fees and Sponsorship	0	520	520	4,773
Education costs	0	3,800	3,800	3,005
Good Samaritan Fund	0	405	405	300
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General	0	0	0	2,234
	<u>228,000</u>	<u>31,139</u>	<u>259,139</u>	<u>294,090</u>

4. Debtors

	2023	2022
Tax refund due from HMRC	<u>23,706</u>	<u>23,473</u>

5. Restricted funds

	Opening				Closing
	1 July 22	In	Out	Transfer	30 Jun 23
CCEA	61,688	38,820	0	0	100,508
New Theatre	126,874	0	0	0	126,874
COVID appeal	15,617	0	0	(15,617)	0
Solar panels	7,235	4,000	0	0	11,235
Friendship project	19,511	21,244	0	0	40,755
Solo	20,553		0	(20,553)	0
ECGO - NTS Hostel	0	20,000	(20,000)	0	0
ECHO - Female Contraception	0	8,650	0	0	8,650
Other	287	11,330	(11,139)	494	972
	<u>251,765</u>	<u>104,044</u>	<u>(31,139)</u>	<u>(35,676)</u>	<u>288,994</u>

Friends of Kiwoko Hospital

Northern Ireland - Charity number 104586

Annual return

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2023

Charity Registration number:

104586

FRIENDS OF KIWOKO HOSPITAL

ACCOUNTS

YEAR ENDED 30 JUNE 2023

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FRIENDS OF KIWOKO HOSPITAL OFFICERS AND ADVISERS

Trustees

Roy Harper - Chairman
Michael Johnston - Secretary
Ken Finch - Treasurer
Paul Baker
Aubrey Bell
Ruth Boyce
Jim McAnlis
Peter McIlwaine
Ken Moles
Rory Wilson

Principal address

2 Killaire Court
Bangor
Co Down
BT19 1XE

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Danske Bank
Donegall Square West
Belfast

Independent Examiner

Michelle Robinson FCCA
Chartered Certified Accountant
17 Grays Hill
Bangor

Friends of Kiwoko Hospital

Trustees Annual Report for the Year ended 30 June 2023

Friends of Kiwoko Hospital

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Friends of Kiwoko Hospital is a registered charity

Charity no. 104586.

HMRC Ref No XN77395.

Trustees

The Trustees during the year ended 30 June 2023 were

Roy Harper - Chairman
Michael Johnston - Secretary
Ken Finch - Treasurer
Paul Baker
Aubrey Bell
Ruth Boyce
Jim McAnlis
Peter McIlwaine
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Trustees are elected at the Annual General Meeting of the Association. In administering Friends of Kiwoko Hospital the trustees have had regard to the Commission's Public benefit requirement statutory guidance.

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Financial Position

The financial position is set out in full in the attached accounts. The policy is to retain sufficient cash reserves to support 6 months donations.

Unrestricted reserves as at 30 June 2023 were £126.577 (2022: £100,785).



On behalf of Friends of Kiwoko Hospital

Michael Johnston (secretary)

Signed on behalf of the Trustees

12 April 2024

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF FRIENDS OF KIWOKO HOSPITAL

I report on the accounts of the Trust for the year ended 30 June 2023, which are set out on pages 6 to 9.

RESPECTIVE RESPONSIBILITIES OF CHARITY TRUSTEES AND EXAMINER

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

Examine the accounts under section 65 of the Charities Act
Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charity Act
State whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charity Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

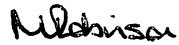
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INDEPENDENT EXAMINER'S STATEMENT

Since your charity's gross income exceeded £250,000, your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Michelle Robinson
Chartered Certified Accountant
17 Grays Hill, Bangor, Co Down,

Date: 12 April 2024

FRIENDS OF KIWOKO HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 JUNE 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
Income and endowments					
Donations and legacies	2, 5	218,206	104,044	322,250	419,641
Investments		801	0	801	42
Total income		<u>219,007</u>	<u>104,044</u>	<u>323,051</u>	<u>419,683</u>
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Net movement in funds		(9,884)	72,905	63,021	124,789
Transfers		35,676	(35,676)	0	0
		<u>25,792</u>	<u>37,229</u>	<u>63,021</u>	<u>124,789</u>
Reconciliation of funds:					
Total funds brought forward		100,785	251,765	352,550	227,761
Total funds carried forward		<u>126,577</u>	<u>288,994</u>	<u>415,571</u>	<u>352,550</u>

The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

BALANCE SHEET

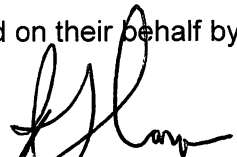
30 JUNE 2023

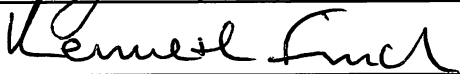
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Restricted	5	288,994	251,765
Total Charity funds		<u>415,571</u>	<u>352,550</u>

Approved by the Trustees on 12 April 2024, and signed on their behalf by:

R Harper

K Finch





The notes on pages 8 to 9 form part of these accounts

FRIENDS OF KIWOKO HOSPITAL

NOTES TO THE ACCOUNTS

YEAR ENDED 30 JUNE 2023

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) and the Charities Act (Northern Ireland) 2008.

Fund accounting

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All incoming resources are included in 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.

2. Donations and legacies

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
Regular donations	74,834	0	74,834	72,779
One-off donations	95,666	104,044	199,710	303,139
Goshen Trust	24,000	0	24,000	20,250
HMRC tax refund	23,706	0	23,706	23,473
	<u>218,206</u>	<u>104,044</u>	<u>322,250</u>	<u>419,641</u>

3. Expenditure on charitable activities

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
Regular payments to Kiwoko Hospital	228,000	0	228,000	228,000
Mission & Ministry	0	2,157	2,157	11,112
COVID appeal	0	0	0	38,078
NTS Hostel	0	20,000	20,000	0
Jairus Fund	0	3,001	3,001	0
Equipment	0	0	0	1,200
Cost of container	0	0	0	3,000
Pharmacy dept	0	0	0	1,667
Community eye clinic	0	1,000	1,000	0
Fees and Sponsorship	0	520	520	4,773
Education costs	0	3,800	3,800	3,005
Good Samaritan Fund	0	405	405	300
Lab school fees	0	256	256	721
General	0	0	0	2,234
	<u>228,000</u>	<u>31,139</u>	<u>259,139</u>	<u>294,090</u>

4. Debtors

	2023	2022
Tax refund due from HMRC	<u>23,706</u>	<u>23,473</u>

5. Restricted funds

	Opening				Closing
	1 July 22	In	Out	Transfer	30 Jun 23
CCEA	61,688	38,820	0	0	100,508
New Theatre	126,874	0	0	0	126,874
COVID appeal	15,617	0	0	(15,617)	0
Solar panels	7,235	4,000	0	0	11,235
Friendship project	19,511	21,244	0	0	40,755
Solo	20,553		0	(20,553)	0
ECGO - NTS Hostel	0	20,000	(20,000)	0	0
ECHO - Female Contraception	0	8,650	0	0	8,650
Other	287	11,330	(11,139)	494	972
	<u>251,765</u>	<u>104,044</u>	<u>(31,139)</u>	<u>(35,676)</u>	<u>288,994</u>