

**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.

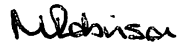
My role is to state whether any material matters have come to my attention giving me cause to believe:

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
<b>Income and endowments</b>					
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>
<b>Expenditure</b>					
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>
<b>Reconciliation of funds:</b>					
Total funds brought forward		100,785	251,765	352,550	227,761
<b>Total funds carried forward</b>		<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**

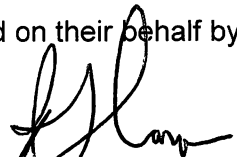
**30 JUNE 2023**

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

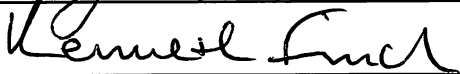
Approved by the Trustees on 12 April 2024, and signed on their behalf by:

R Harper

K Finch

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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

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
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>