

**HOSPICE AFRICA LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE
UNAUDITED ACCOUNTS OF HOSPICE AFRICA LIMITED
YEAR ENDED 31ST MARCH 2021**

I report on the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages A1 to A7.

Respective responsibilities of Trustees and examiner

The charity's trustees (who are also the directors of the company for the purpose of company law) 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 (the Charity's Act) and that an independent examination is needed. The Charity's gross income did not exceeded £250,000 and the gross assets did not exceed £3,260,000 and I am qualified to undertake this examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having been satisfied that the Charity is not subject to an audit under company law and is eligible for Independent examination 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 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 statement 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities (revised 2005) have not been met;
- or
- (2) to which, in my opinion, attention should have been drawn in order to enable a proper understanding of accounts to be reached.

**R W Hughes
Chartered Accountant
90 Brimstage Road
Heswall
Wirral
CH60 1XQ**



F.C.A.

Signed.....

9th August 2021

Date.....

HOSPICE AFRICA LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2021

Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £	
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2 & 14	130,139	36,083	166,222	175,242
Activities for generating funds	3	41,805	-	41,805	57,700
Investment income	4	48	-	48	398
Total Incoming Resources		171,992	36,083	208,075	233,340
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	5	890	-	890	1,085
Fundraising trading: costs of goods sold and other costs	6	10,970	-	10,970	16,064
Charitable activities	7 & 14	98,685	27,739	126,424	313,799
Governance costs	8	2,015	-	2,015	3,319
		112,559	27,739	140,298	334,267
Net income/(expenditure) for the year (net movement in funds)		59,433	8,344	67,777	(100,927)
Reconciliation of funds					
Total funds brought forward		74,379	3,934	78,313	179,240
Total funds carried forward		133,812	12,278	146,090	78,313

The notes on pages 14-17 form part of these financial statements

HOSPICE AFRICA LIMITED
BALANCE SHEET AS AT 31 MARCH 2021

	Notes	£	2021 £	2020 £
Current Assets				
Debtors	9	-	-	-
Cash at bank and in hand	10	147,590	147,590	79,813
		147,590	147,590	79,813
Current Liabilities				
Creditors: amounts falling due within one year	11	1,500	1,500	1,500
		1,500	1,500	1,500
Net current assets			146,090	78,313
Total net assets			146,090	78,313
The funds of the Charity				
Unrestricted income funds	12		133,812	74,379
Restricted income funds	14		12,278	3,934
			146,090	78,313
Total Charity funds			146,090	78,313

For the financial year end 31 March 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of Companies Act 2006.

The trustee directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board of trustee directors on 16th August 2021 and signed on its behalf by:



.....
Mr C Merriman

Edit

The notes on pages A4-A7 to form part of these financial statements

**HOSPICE AFRICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), applicable

accounting standards, including the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the Companies Act 2006.

1.2 Incoming resources

Voluntary income, donations and grants are included in incoming resources when they are receivable. The income from activities for generating funds is shown gross, with associated costs included in fundraising costs. Gifts donated for resale are included as income when they are sold at the amounts realised.

1.3 Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered.

Rentals applicable to operating leases are included in resources expended as incurred.

1.4 Costs of generating voluntary income

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the Charity's work.

1.5 Governance costs

Expenditure includes all costs not directly related to charitable activity or fundraising ventures.

1.6 Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Tax Acts.

2. VOLUNTARY INCOME

	Un restricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Gifts and donations	130,139	36,083	166,222	175,242
Grants			-	-
	<u>130,139</u>	<u>36,083</u>	<u>166,222</u>	<u>175,242</u>

HOSPICE AFRICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. ACTIVITIES FOR GENERATING FUNDS	Un restricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Charity shop takings				
- Liverpool	35,381	-	35,381	40,086
- Ainsdale	6,424	-	6,424	17,401
- Other trading		-	-	213
	<u>41,805</u>	<u>-</u>	<u>41,805</u>	<u>57,700</u>

4. INVESTMENT INCOME

Bank Interest	48	-	48	398
	<u>48</u>	<u>-</u>	<u>48</u>	<u>398</u>

5. COSTS OF GENERATING VOLUNTARY INCOME

Publicity		-	-	-
Just giving fees	216	-	216	216
Bank Charges	674	-	674	869
	<u>890</u>	<u>-</u>	<u>890</u>	<u>1,085</u>

6. FUNDRAISING COSTS

Costs of running charity shops				
- Liverpool	9,630	-	9,630	14,943
- Ainsdale	1,340	-	1,340	1,122
-Badges	-	-	-	-
	<u>10,970</u>	<u>-</u>	<u>10,970</u>	<u>16,065</u>

7. CHARITABLE ACTIVITIES

The resources were expended on palliative care in the countries listed below.

Grants and supplies				
- Uganda	93,550	19,373	112,923	296,042
- Malawi		7,366	7,366	8,369
- Nigeria			-	500
- Cameroon			-	-
- Ethiopia			-	457
Shipping	5,135		5,135	-
Travelling expenses			-	-
Founder and international programmes			-	8,431
Fr J Merriman Fund		1,000	1,000	-
	<u>98,685</u>	<u>27,739</u>	<u>126,424</u>	<u>313,799</u>

8. GOVERNANCE COSTS

Accountancy	1,500	-	1,500	1,500
AGM Costs	515	-	515	1,819
	<u>2,015</u>	<u>-</u>	<u>2,015</u>	<u>3,319</u>

	2021 £	2020 £
9. DEBTORS		
Income Tax on donations	-	-
Bank charges to be refunded	-	-
Badge stock	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
10. CASH AT BANK:		
Current Account	13,828	10,520
Deposit Account	74,632	10,192
High Interest Account	-	-
Fixed Term Deposit Account 1	-	-
Fixed Term Deposit Account 2	59,130	59,102
Cash in Hand	-	-
	<u>147,590</u>	<u>79,814</u>
	<u>147,590</u>	<u>79,814</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Sundry creditors and accruals: Accountancy	1,500	1,500
Sundry creditors and accruals: Shop expenses	-	-
Sundry creditors and accruals: Transport of medical goods	-	-
Sundry creditors and accruals: Hospice Ethiopia donations	-	-
	<u>1,500</u>	<u>1,500</u>
	<u>1,500</u>	<u>1,500</u>
12. UNRESTRICTED INCOME FUNDS		
Balance at 1 April	74,379	81,056
Net (Outgoing)/incoming resources	59,433	(6,677)
	<u>133,812</u>	<u>74,379</u>
Allocated as follows:		
Designated funds		
Emergency fund	30,000	30,000
General Fund	103,812	37,702
	<u>133,812</u>	<u>67,702</u>
Total unrestricted income funds	<u>133,812</u>	<u>67,702</u>

The emergency fund is intended to cover emergencies in Africa such as the urgent need for a replacement vehicle or to cover a delay to funding.

13. CHARITABLE COMMITMENTS

There is no current charitable commitments, guarantees or contingent liabilities.

HOSPICE AFRICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

	01-Apr 2019 £	Incoming Resources £	Outgoing Resources £	31-Mar 2021 £
14. RESTRICTED INCOME FUNDS				
Fr J Meriman Memorial Scholarship	2,225	1,200	1,000	2,425
C Stephenson fund	-			-
Legacies Fund	-			-
Help the Hospices Grant	-			-
GPAF- DFID	-			-
Kampala Fund	-			-
Comfort Fund	1,250	-	1,250	-
Children's Fund	-	8,302	3,110	5,192
Hoima Fund	-			-
Mbarara Fund	-	960	780	180
Cameroon	-			-
Salaries and other restricted	-	17,571	14,233	3,338
Tiyanjane Fund	459	8,050	7,366	1,143
Total restricted income funds	<u>3,934</u>	<u>36,083</u>	<u>27,739</u>	<u>12,278</u>

The training fund was set up in 1994 to provide training in palliative care.
The other funds are to provide finance for palliative care projects in sub-Saharan Africa.

15. ANALYSIS OF NET ASSETS BETWEEN THE FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Debtors	-	-	-
Cash at Bank	135,312	12,278	147,590
Creditors	(1,500)	-	(1,500)
	<u>133,812</u>	<u>12,278</u>	<u>146,090</u>

16. OPERATING LEASE COMMITMENTS

The lease on the Liverpool shop expired on 15 March 2008. Since that date the shop has continued to operate as normal with the rent being paid each month. A new lease has not been entered into by 31 March 2021.

17. INFORMATION REGARDING TRUSTEES

The trustees received no emoluments in the year (2020 - £nil).

Expenses reimbursed to trustees or paid on their behalf while acting in their capacity as trustees:

Travelling expenses - £nil (2020 - nil)

