

Charity registration No. 1139078

WHISPER

MAKE A DIFFERENCE
TO CHILDREN
IN UGANDA

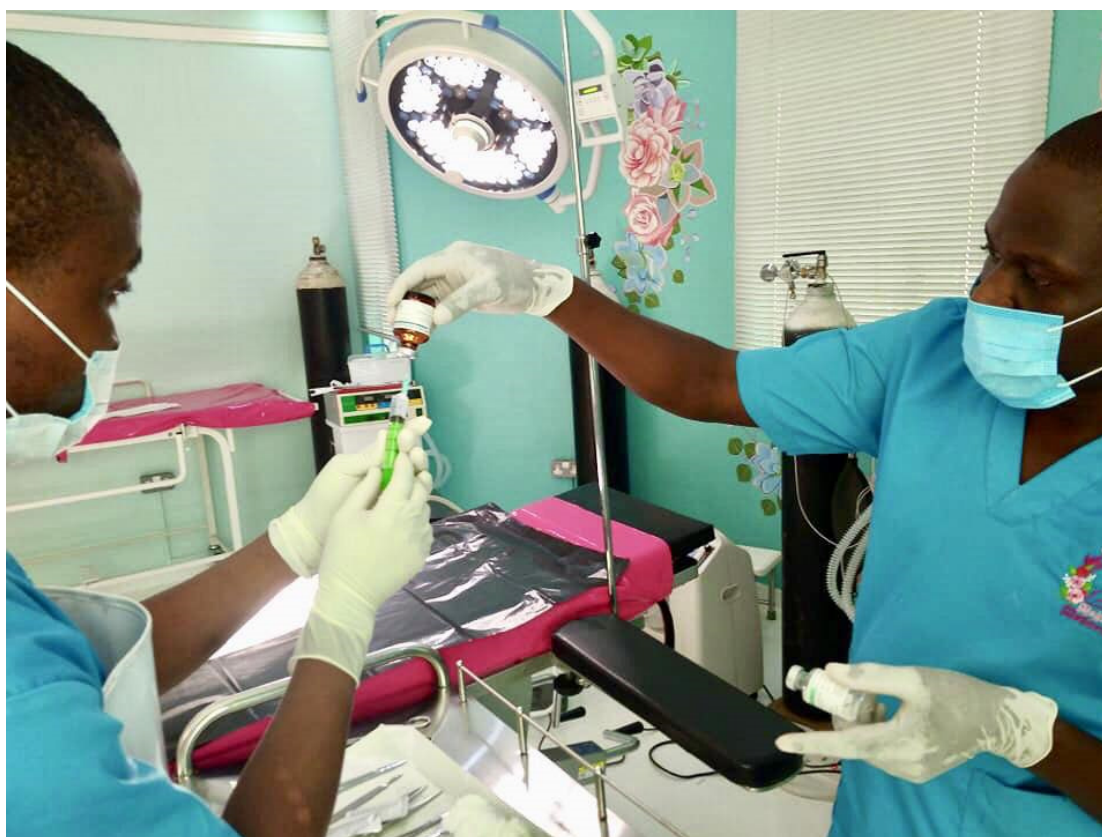
**WHISPER
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2019**



Midwife and baby in the maternity facility

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Eugenia Barnett Veronika Cejpkova Antonio Genco Richard Bollo
Charity number	1139078
Principal address	75 Upper East Hayes BATH Somerset BA1 6LR
Website	www.WhisperOrphans.org
Independent Examiner	Jason Foxwell FCCA FCIE



Surgical team

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TRUSTEES' REPORT

The Trustees present their report and accounts for the year ended 30 June 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Whisper's trust deed, the Charities Act 2011 and the *Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland* (Charities SORP FRS 102) issued on 16 July 2014.

Structure, governance and management

Whisper was established by a charitable trust deed on 19 June 2010.

The Trustees who served during the year were:

Eugenia Barnett
Veronika Cejpkova
Antonio Genco
Richard Bollo

Veronika Cejpkova and Antonio Genco founded Whisper and the additional trustees were recruited by word of mouth or through the Charity's online presence. They were appointed after face to face interview and letters of appointment are in place.

Veronika Cejpkova is Whisper's Chairperson, Antonio Genco is Treasurer and Eugenia Barnett is Secretary.

Whisper the Union for Childcare, Outreach and Education is the organisation through which Whisper provides its services in Uganda. It is registered in Uganda as an International NGO. Veronika Cejpkova lives in Uganda and is employed by the NGO as its Country Director.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

Whisper's objects are to advance education, relieve financial hardship and promote the good health of children in Uganda. The policies adopted in furtherance of these objects are the provision of medical care, community services and schools in Uganda.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities Whisper should undertake.

Achievements and performance

Performance highlights

	2018-19	2017-18
Blood transfusions	2,399	2,335
Burns and scalds	32	
Malnourished patients	145	
Total number of patients	12,139	12,444
Donations received for running costs	203,439	
Average donation per patient	£16.76	
Estimated donation per life saved	£1,027	

The hospital is open 24 hours a day, 7 days a week and its specialties are emergencies, blood transfusions, malnutrition and burns. Like most charity hospitals in Uganda, patients pay a subsidised fee for medical services, but the fees for treating children are set at a level that most families can afford, they are set at a flat rate so that charges do not accumulate even for lengthy treatments, and children are not turned away. Around 20% of the patients are seen at no charge. The hospital's good reputation means that many patients travel long distances, some even coming from beyond Uganda's capital Kampala which is 3 hours away by road.

Many of the emergency cases that Whisper sees need blood transfusions on admission. This is a problem in the local area because blood stocks are erratic and the nearest blood bank is 3 hours away by road. By ensuring adequate blood stocks, Whisper has been able to save many lives that would likely otherwise have been lost.



A malnourished patient in intensive care

Whisper's impact

During Whisper's financial year 2018-2019, a patient was treated for every **£16.76 in donated funds**, or £19.89 if the hospital's startup costs are included, amortised over 5 years. An average number like this hides a lot of detail, but it can still be helpful when comparing one charity with another.

How we calculated this

In financial year 2018-2019, the hospital saw 12,139 patients. Whisper received £350,000 in donations of which £140,000 was capital spending on a site for a future hospital and £5000 for Kagoma Gate School funded by specific donations, leaving £203,439 for running costs. To find the cost in donated funds per patient, we divided the running costs by the number of patients. The startup costs for Whisper's hospital were approximately £200,000, spent during 2016 and 2018.

We estimate that Whisper **saves a life** that would not otherwise have been saved for every **£1,027 in donated funds**, or £1,263 if the hospital's startup costs are included.

How we calculated this

Whisper's hospital saves many lives, but some of those lives might have been saved anyway if Whisper didn't exist. For example if Whisper didn't exist, its staff might be working at other hospitals in the local area and they would be saving some lives there. So the important question is: ***how many lives can your donation save that wouldn't otherwise have been saved?***

To estimate this, we looked at the number of successful emergency referrals to Whisper from other hospitals for conditions that would otherwise have been fatal. Referrals like that are very common; Whisper's hospital is all too often the local "hospital of last resort". There's even a Ugandan newspaper article¹ about a baby being referred to Whisper like this. In December 2018, a typical month, there were 15 child referrals and 3 adult referrals of this kind. We're considering whole lives saved here, so because the adults have already lived a significant part of their lives we count them as half a life each, making 16.5 whole lives saved. Dividing Whisper's monthly running costs by 16.5 gives £1,027 per life saved, or £1,263 if the initial capital spending is included.

How does this compare with other charities?

£1,027 per life saved is ahead of even some of the best public health programmes. For example, programmes that donate bed nets to prevent malaria are considered to have an exceptionally high impact; the charity effectiveness specialists at Givewell estimate² that those programmes save a life for every \$3,299 (£2,639) donated.

It's Whisper's inpatient facility, with its 24-hour coverage, that allows these lives to be saved. An outpatient-only clinic would be much cheaper to run but would likely save fewer lives.

¹ <https://observer.ug/viewpoint/59661-govt-should-quickly-address-specialist-care-at-regional-hospitals>

² <https://www.givewell.org/how-we-work/our-criteria/cost-effectiveness/cost-effectiveness-models>

Maternity department

Whisper found that many of the child patients who were brought to the hospital had conditions resulting from lack of medical care for the mother during pregnancy and childbirth. In May 2018, Whisper opened a maternity department to help to prevent these conditions from arising. The table below gives a flavour of the current state of medical care for expectant mothers in Uganda.

	Uganda	UK (for comparison)
Maternal mortality ratio per 100,000 live births³	375	7
Stillbirths per 1,000 total births⁴	21	2.9
Neonatal mortality rate (to 28 days) per 1,000 live births⁵	19.9	2.6
Under 5 mortality rate per 1,000 live births⁶	46.4	4.3
Births attended by a skilled health practitioner⁷	74.2%	99%
Antenatal care coverage (at least one visit)⁸	59.9%	

The new maternity department offers antenatal classes, normal and Caesarian deliveries, a neonatal intensive care unit and 4D ultrasound. It saw 1180 women during its first full year. The department receives excellent reviews on Google and Facebook.

“ I have enjoyed my every minute at Whispers Magical Maternity. You are wonderful people. Your smiles at Whispers makes one forget that she is in labor pains! Thanks to all Whispers maternity team for the great work you're doing.

³ WHO, 2017 figures <http://apps.who.int/gho/data/node.main.GSWCAH01>

⁴ WHO, 2015 figures <http://apps.who.int/gho/data/view.main.GSWCAH06v>

⁵ WHO, 2018 figures <http://apps.who.int/gho/data/node.main.GSWCAH05>

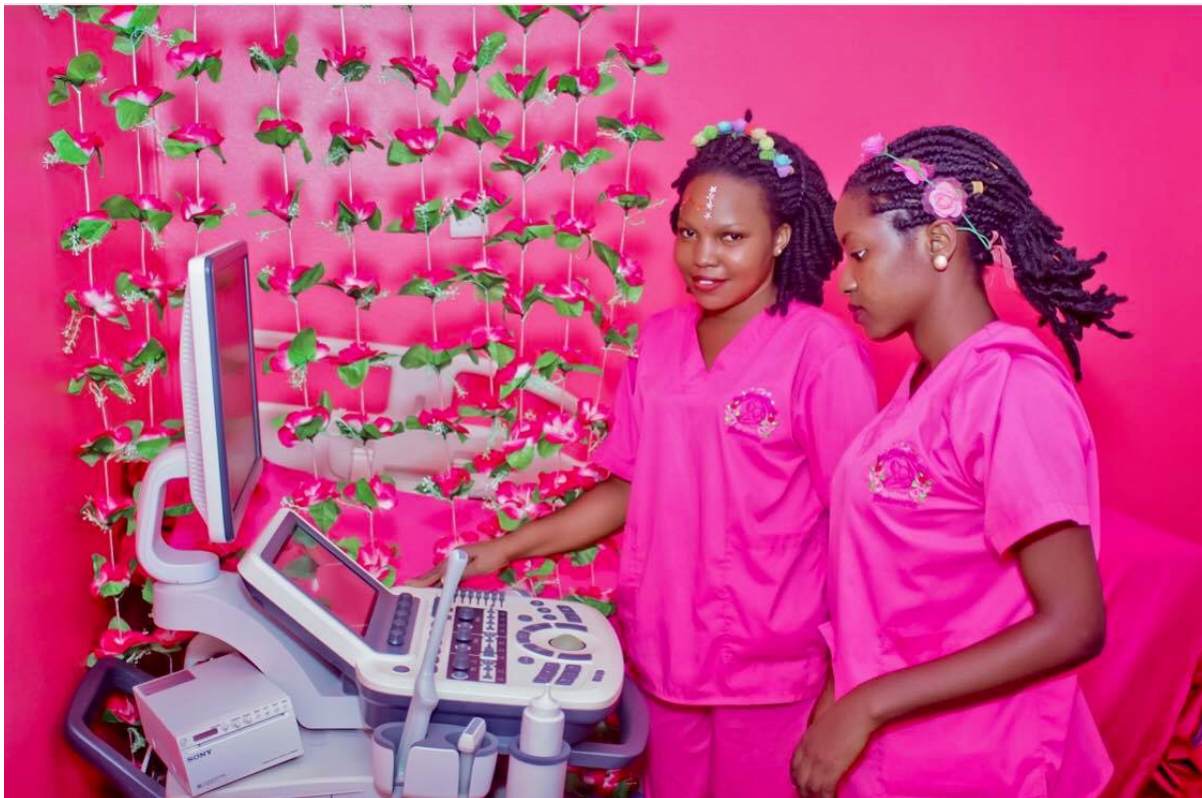
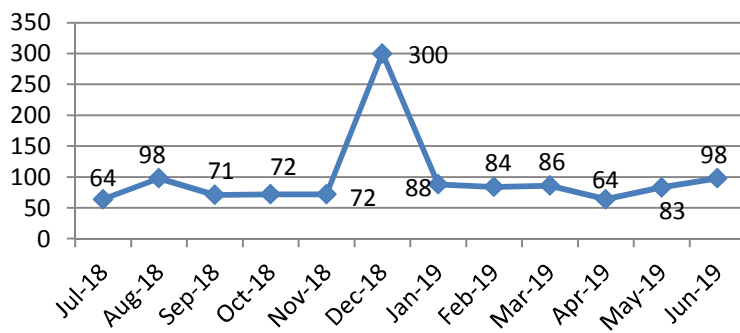
⁶ WHO, 2018 figures <http://apps.who.int/gho/data/node.main.525>

⁷ WHO. Uganda figures are for 2011-2016, UK figures for 1999 <http://apps.who.int/gho/data/node.main.GSWCAH02>

⁸ WHO. Uganda figures are for 2011-2016. <http://apps.who.int/gho/data/node.main.GSWCAH03>

Registrations spiked in December 2018 when Whisper offered a week of free ultrasound scans, scanning 184 women over 6 days; 24 complications were found and the women concerned received a free consultation. In late April 2019 Whisper offered free ultrasound scans at three rural clinics in the Jinja area, scanning 76 women with a portable scanner, and this has since become a regular part of the service that Whisper offers.

Maternity registrations



Ultrasound scanning in the maternity facility

Czech Republic

In May 2019 Whisper opened a branch in the Czech Republic, **Nadační Fond Whisper**, to cater for the charity's growing supporter base in that country. The branch is run by Markéta Malecová and its website can be found at <https://www.WhisperOrphans.org/cz>

In October 2018, following a visit from a Czech film crew in Uganda, there was a short feature about Whisper on Czech national TV⁹.



Children playing in the courtyard

⁹ *Gejzír*, ČT1, broadcast on 28 October 2018

<https://www.ceskatelevize.cz/porady/10805121298-gejzir/218562235000023/video/651175>

Financial review

Whisper had a good year financially. During the year there was £140,000 of capital spending on a site for a future hospital, funded by specific donations designated for that purpose. The hospital site is owned by Whisper's Ugandan branch. This year Whisper received its first legacy donation and there were two Whisper runners in the London Marathon. Whisper depends on continued donations and in particular there is a need for additional regular monthly donations.

Whisper's policy is that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves was not available at the end of the year due to budgeted capital expenditure on the future hospital site.

Approval

This report was approved by the Trustees and signed on their behalf by



Veronika Cejpkova

Trustee

Date when approved:



INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Whisper

I report to the trustees on my examination of the accounts of Whisper (the Charity) for the year ended 30 June 2019.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of both ACCA and ACIE, both which are listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in blue ink, appearing to read 'J Foxwell', written in a cursive style.

Jason Foxwell FCCA FCIE
independent-examiner.net

39 Enfield Road, Poole, BH15 3LJ

Date 10 April 2020

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 June 2019

Income	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Donations and legacies	2	183,538	166,038	349,576	322,021
Investment income	2	9	0	9	0
Total		183,547	166,038	349,586	322,021
Expenditure		£	£	£	£
Raising funds	3	16,552	0	16,552	12,209
Charitable activities	3	166,594	165,873	332,467	311,438
Governance	3	4,149	0	4,149	3,130
Total		187,295	165,873	353,169	326,777
Net income/ (expenditure) for year / Net movement in funds		(3,748)	165	(3,583)	(4,756)
Reconciliation of funds					
Total funds brought forward		7,181	288	7,469	12,225
Total funds carried forward		3,433	453	3,886	7,469

BALANCE SHEET

As at 30 June 2019

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Current assets					
Cash at bank and in hand		2,462	0	2,462	3,316
Gift Aid to be claimed		1,396	453	1,849	5,928
Creditors: amounts falling due within one year	6	(425)	0	(425)	(1,775)
Total assets less current liabilities		3,433	453	3,886	7,469
Funds of the charity					
Restricted income funds			453	453	288
Unrestricted funds		3,433		3,433	7,181
Total funds		3,433	453	3,886	7,469

The accounts were approved by the Trustees on:




Veronika Cejpkova
Trustee

NOTES TO THE ACCOUNTS

For the year ended 30 June 2019

1 Accounting policies

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

The accounts have been prepared in accordance with the *Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland* (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2011.

Whisper is a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and rounded to the nearest pound.

1.2 Going concern

The trustees consider that there are no material uncertainties about Whisper's ability to continue as a going concern.

1.3 Income

Income recognition

Income is included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources, it is more likely than not that the Trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Donations and legacies

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

1.4 Expenditure

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

2 Analysis of income

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
Donations	170,995		170,995	257,265
Legacies	751		751	0
Donation for new hospital site		117,000	117,000	0
Donation for school		4,000	4,000	0
Fundraising campaigns for specific purposes		16,318	16,318	27,148
Child sponsorship		4,337	4,337	5,897
Gift Aid	11,793	24,384	36,176	31,711
Investment income	9		9	
Total	183,547	166,038	349,586	322,021

Fundraising campaigns for specific purposes were run through GlobalGiving.org. Amounts raised during the year are shown below, before deduction of GlobalGiving's fees.

Fundraising campaign	Amount raised £
Help a Malnourished Child with Whisper's Hospital	7,601.39
Stop Ugandan women & children dying at childbirth	6,970.26
Keep our Children's Hospital Open	1,207.64
Plastic surgery for Gift, a victim of car accident	1,002.88
Help Ugandan People Donate Life Saving Blood	382.79
Emergency Ambulance for Whisper's Hospital	131.40
Help Fund a Children's Burn Unit in Uganda	66.78
Whisper's Empowerment Project.	46.92

3 Analysis of expenditure

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
Expenditure on:				
Raising funds	16,552	-	16,552	12,209
Charitable activities	166,594	165,873	332,467	311,438
Governance	4,149	-	4,149	3,130
Total	187,295	165,873	353,169	326,777

Expenditure on raising funds £

Social media marketing	2,113
Other fundraising expenses	2,439
80% of Veronika Cejpkova's fees (Note 4)	12,000

Expenditure on governance £

Independent Examiner's fee	525
Legal expenses	724
20% of Veronika Cejpkova's fees (Note 4)	3,000

4 Trustees

During the year £15,000 was paid to Veronika Cejpkova for services provided in administration, fundraising campaigns and marketing in the UK. This has been allocated 80% to Fundraising Costs and 20% to Governance. These costs were met by an individual donor. Veronika Cejpkova also received the following benefits from Whisper's Ugandan NGO:

	£
Ugandan salary	2,472
Accommodation	3,089

None of the other trustees (or any persons connected with them) received any remuneration during the year.

5 Employees

In the UK, Whisper is run by volunteers and has no employees. The average monthly number of employees employed by Whisper's Ugandan NGO during the year was:

	This year Number	Prior year Number
Uganda	89	89

There were no employees whose annual emoluments were £60,000 or more.

6 Analysis of creditors

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
Creditors: amount due within one year	£	£	£	£
Independent Examiner's fee	(425)	0	(425)	(525)
Veronika Cejpkova	0		0	(1,250)
Total	(425)	0	(425)	(1,775)