

Charity registration No. 1139078

WHISPER

MAKE A DIFFERENCE
TO CHILDREN
IN UGANDA

WHISPER
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2020



A consultation at Whisper's hospital during Uganda's COVID-19 lockdown

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



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TRUSTEES' REPORT

The Trustees present their report and accounts for the year ended 30 June 2020.

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 trust deed was revised in March 2020 to reflect the charity's current activities more closely.

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.

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 healthcare, 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

	2019-20	2018-19
Blood transfusions	1,507	2,399
Burns and scalds	30	32
Malnourished patients	165	145
Maternity patients	1,249	1,180
Total number of patients	10,946	12,139
Donations received for running costs	£224,169	£215,604
Average donation per patient	£20.48	£17.76
Estimated donation per life saved	£1,132	£1,089

Total patient numbers were down this year because of the transport disruptions and economic hardship from the COVID-19 lockdown between April and June 2020. The maternity unit remains very popular. The 2018-19 treatment cost figures in the above table have been adjusted to include donations made to Whisper's Ugandan branch.

The hospital is open 24 hours a day, 7 days a week and its specialties are emergency medicine, blood transfusions, malnutrition and burns. As with 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.



An operation in the main operating theatre. Whisper's 24/7 coverage allows us to save many lives that a daytime-only clinic would be unable to save

Whisper's impact

During Whisper's financial year 2019-2020, a patient was treated for every **£20.48 in donated funds**, or £24.13 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. The higher cost per patient this year was due to the coronavirus lockdown.

How we calculated this

In financial year 2019-2020, the hospital saw 10,946 patients. Whisper received £224,000 in donations that were not restricted donations for non-hospital activities. To find the cost in donated funds per patient, we divided that sum 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 **saved a life** that would not otherwise have been saved for every **£1,132 in donated funds**, or £1,334 if the hospital's startup costs are included. For details of this calculation, see the impact page on Whisper's website¹ or see page 7 of Whisper's 2018-19 Annual Report and Accounts. Despite the higher costs this year, supporting Whisper remains a very high-impact way to promote healthcare.

*“ You guys are the best. I can't stress this enough. Everyone I recommend you to is appreciative. Thank you so much for the best care for Mamas.
- feedback on Facebook*

COVID-19 lockdown

At the time of writing (July 2020) there have been over 1000 cases of the COVID-19 respiratory virus in Uganda, with two deaths. The Ugandan COVID-19 lockdown began on 31 March 2020 and hit the country hard, with a public transport ban and a stay at home order. Without public transport, emergency cases died before they could reach hospitals², which in any case were severely understaffed because of the lockdown³.

Whisper's hospital remained open throughout the lockdown. The hospital was well stocked with medicines, and masks and hand sanitiser for staff and patients. Healthcare workers had no general exemption from the travel restrictions, so many of Whisper's staff had to live at the hospital, while others were brought in by car. Whisper provided a fleet of 4 cars to transport emergency cases to the hospital or to any other medical facility as required. All fees were waived for malnourished children and their guardians. Thanks to a generous donation from an individual donor, Whisper was able to provide free treatment for all for 12 days from 29 April to 10 May.

¹ <https://www.whisperorphans.org/gb/about-impact>

² <https://observer.ug/news/headlines/64140-two-children-dead-as-parents-fail-to-secure-transport-to-hospital>

³ <https://www.independent.co.ug/workers-desert-budwale-health-centre-iii-after-suspension-of-public-transport>

Education and research

Whisper's staff receive continuing professional development training via teleconference from the Global Nurse Network and the Galen Center for Professional Development in the US. All our nurses complete Galen's Certified Pediatric Nurse programme.

Whisper has been providing practical experience for students from the nearby Kyabazinga School of Clinical Officers. A Clinical Officer in East Africa is similar to a Physician Assistant in the US, or to the recently introduced role of Physician Associate in the UK. They undertake 3 years of training followed by 2 years of internship.

Whisper occasionally funds staff to attend part-time diploma and degree courses.



Staff attending a teleconferenced training session

Whisper's international branches

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 and its website is <https://www.WhisperOrphans.org/ug>. Veronika Cejpkova normally lives in Uganda and is employed by the NGO as its Country Director.

Nadační fond Whisper is Whisper's Czech branch and caters for the charity's growing supporter base in the Czech Republic. It is run by Markéta Malecová, a volunteer, and its website is <https://www.WhisperOrphans.org/cz>

The branch had an excellent first year. As well as a strong fundraising performance, it found local corporate sponsors and supplied numerous medical volunteers for the hospital in Uganda. In March 2020, Markéta was interviewed on Czech national TV⁴.

Income of Whisper's branches

		2019-20	2018-19
Uganda	Patient fees	£136,537	£131,483
	Donations	£34,000	£12,000
Czech Republic	Donations	£12,576	£78
UK	Donations	£217,586	£349,586
TOTAL		£400,699	£493,147

UK figures are shown net of transfers from the Czech branch

⁴ *Uchem jehly*, ČT2, broadcast on 8 March 2020
<https://www.ceskatelevize.cz/porady/10314156487-uchem-jehly/220562216200002>

Financial review

The COVID-19 lockdown has been challenging for Whisper and we are very grateful for the extra support provided by a number of individual donors during this time. In 2019 there was £12,000 of capital spending on a site for a future hospital; this was funded by specific donations designated for that purpose. In September 2019 Whisper had a sponsored swimmer in the Swim Serpentine event. Whisper depends on continued donations and in particular there is a need for additional regular monthly donations.

Whisper's policy is that unrestricted funds that 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. At the end of the year, reserves covered just one month's expenditure.

Approval

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



Veronika Cejpkova

Trustee

Date when approved: 1 September 2020



Registered with
**FUNDRAISING
REGULATOR**

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 2020.

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

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

<https://independent-examiner.net>

39 Enfield Road, Poole, BH15 3LJ

Date: 28 October 2020

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 June 2020

Income	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Donations and legacies	2	185,910	41,368	227,278	349,576
Investment income	2	8	0	8	9
Total		185,918	41,368	227,286	349,586

Expenditure		£	£	£	£
Raising funds	3	15,347	0	15,347	16,552
Charitable activities	3	160,357	36,347	196,704	332,467
Governance	3	3,425	0	3,425	4,149
Total		179,130	36,347	215,476	353,169

**Net income/ (expenditure)
for year /
Net movement in
funds**

6,788	5,021	11,810	(3,583)
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Reconciliation of funds

Total funds brought forward	3,433	453	3,886	7,469
Total funds carried forward	10,221	5,474	15,696	3,886

BALANCE SHEET

As at 30 June 2020

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Current assets					
Cash at bank and in hand		8,910.50	4,699	13,610	2,462
Gift Aid to be claimed		2,036	775	2,811	1,849
Creditors: amounts falling due within one year	6	(725)	0	(725)	(425)
Total assets less current liabilities		10,221	5,474	15,696	3,886
Funds of the charity					
Restricted income funds			5,474	5,474	453
Unrestricted funds		10,221		10,221	3,433
Total funds		10,221	5,474	15,696	3,886

The accounts were approved by the Trustees on: 1 September 2020



Veronika Cejpkova

Trustee

NOTES TO THE ACCOUNTS

For the year ended 30 June 2020

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	185,270		185,270	170,995
Legacies	-		-	751
Donation for new hospital site		12,000	12,000	117,000
Donation for school		5,000	5,000	4,000
Fundraising campaigns for specific purposes		20,176	20,176	16,318
Child sponsorship		3,869	3,869	4,337
Gift Aid	640	322	962	36,176
Investment income	8		8	9
Total	185,918	41,368	227,286	349,586

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	8,369
Keep our Children's Hospital Open	4,196
Help Fund a Children's Burn Unit in Uganda	1,340
CORONAVIRUS APPEAL to support hospital in Uganda	5,868
Help Ugandan People Donate Life Saving Blood	239
Stop Ugandan women & children dying at childbirth	283

3 Analysis of expenditure

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
Expenditure on:				
Raising funds	15,347	-	15,347	16,552
Charitable activities	160,357	36,347	196,704	332,467
Governance	3,425	-	3,425	4,149
Total	179,130	36,347	215,476	353,169

Expenditure on raising funds	£
Social media marketing	1,263
Other fundraising expenses	2,084
80% of Veronika Cejpkova's fees (Note 4)	12,000

Expenditure on governance	£
Independent Examiner's fee	425
Legal expenses	-
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	2,570
Accommodation	2,409

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)	(425)
Veronika Cejpkova	(300)	0	(300)	0
Total	(725)	0	(725)	(425)