

WHISPER

MAKE A DIFFERENCE
TO CHILDREN
IN UGANDA

**WHISPER
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2018**



Whisper's new hospital at Madhvani Road, Jinja, Uganda

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Eugenia Barnett Veronika Cejpkova Antonio Genco Richard Bollo
Charity number	1139078
Principal address	48 Shelgate Road LONDON SW11 1BG
Website	www.WhisperOrphans.org
Independent Examiner	Jason Foxwell FCCA FCIE



Main operating theatre in the new hospital

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TRUSTEES' REPORT

The Trustees present their report and accounts for the year ended 30 June 2018.

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, Richard Bollo is Secretary and Eugenia Barnett deals with marketing.

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.

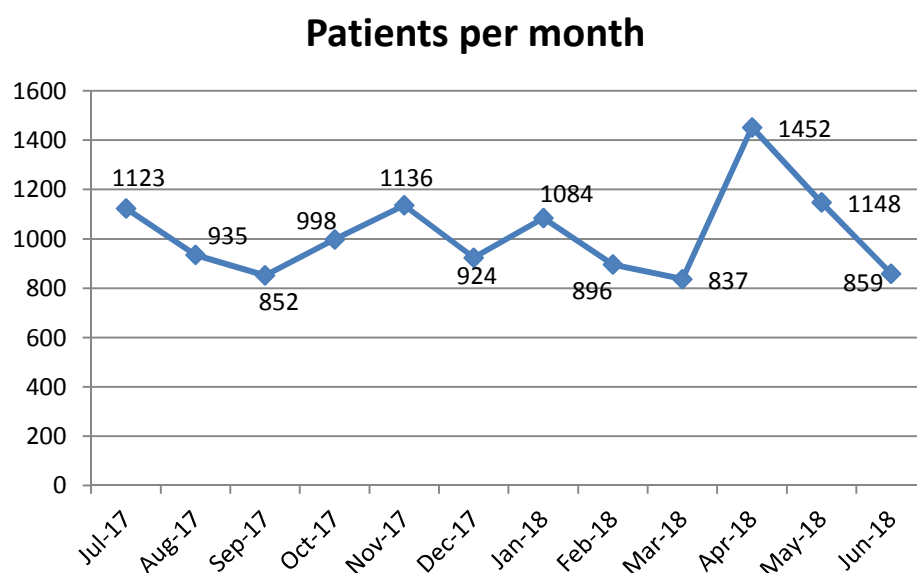
Objectives and activities

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

Whisper's children's hospital saw a total of 12244 patients in the period.

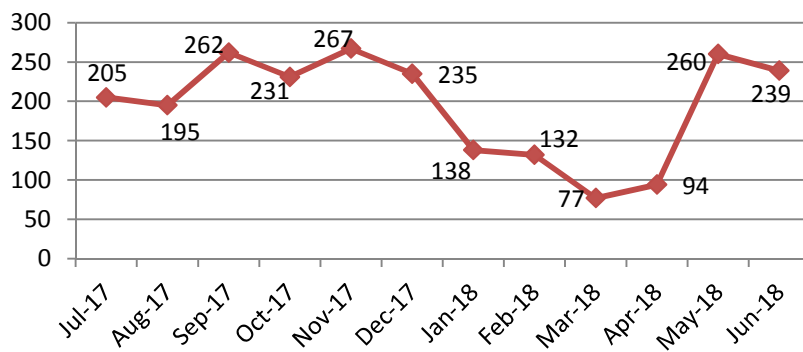


The hospital is open 24 hours a day, 7 days a week and its specialties are emergencies, blood transfusions, malnutrition and burns. Like most charity hospitals in Uganda, patients pay a subsidised fee for medical services, but the fees for treating children are set at a level that most families can afford, 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.

Transfusions per month



In March 2018 Whisper's hospital moved to a new, larger site at 32 Madhvani Road, Jinja. In June 2018 the hospital opened a maternity department, including an operating theatre for C-sections, 4D Doppler ultrasound and antenatal classes.



Delivery Room in the new maternity facility

Whisper continues to operate a nursery and primary school at Kagoma Gate. The hospital now also has its own onsite classroom.



Hospital classroom for inpatients and staff children

In May 2018 Whisper's child rehabilitation home in Mutai was closed after all the children had been resettled. Whisper continues to provide financial support to some of those children through its child sponsorship programme.

Financial review

Whisper had a good year financially. About a third of the year's income and expenditure covered setup and equipment costs for the new hospital site, so income and expenditure in future years are likely to be lower. Whisper is dependent 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 expenditure on the new hospital site.

Approval

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



Veronika Cejpkova

Trustee

Date when approved: 8 April 2019

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 2018.

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 of 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', with a stylized, cursive script.

Jason Foxwell FCCA FCIE
independent-examiner.net

39 Enfield Road, Poole, BH15 3LJ

Date: 8 April 2019

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 June 2018

Income	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Donations and legacies	2	288,519	33,502	322,021	228,073
Investment income	2	0	0	0	4
Total		288,519	33,502	322,021	228,077

Expenditure		£	£	£	£
Raising funds	3	12,209	0	12,209	12,000
Charitable activities	3	278,224	33,213	311,438	198,518
Governance	3	3,130	0	3,130	9,274
Total		293,563	33,213	326,777	219,792

Net income/ (expenditure)

for year /

Net movement in

funds

(5,044)	288	(4,756)	8,285
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Reconciliation of funds

Total funds brought forward	12,225	0	12,225	3,940
Total funds carried forward	7,181	288	7,469	12,225

BALANCE SHEET

As at 30 June 2018

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Current assets					
Cash at bank and in hand		3,316	0	3,316	12,525
Gift Aid to be claimed		5,640	288	5,928	
Creditors: amounts falling due within one year	6	(1,775)	0	(1,775)	(300)
Total assets less current liabilities		7,181	288	7,469	12,225
Funds of the charity					
Restricted income funds			288	288	
Unrestricted funds		7,181		7,181	12,225
Total funds		7,181	288	7,469	12,225

The accounts were approved by the Trustees on:

8 April 2019



Veronika Cejpkova
Trustee

NOTES TO THE ACCOUNTS

For the year ended 30 June 2018

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	257,265		257,265	211,128
Fundraising campaigns for specific purposes		27,148	27,148	
Child sponsorship		5,897	5,897	
Gift Aid	31,255	457	31,711	16,945
Investment income				4
Total	288,519	33,502	322,021	228,077

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 Fund a Children's Burn Unit in Uganda	12,025
Stop Ugandan women & children dying at childbirth	9,032
Help a Malnourished Child with Whisper's Hospital	6,446
Help Ugandan People Donate Life Saving Blood	744

3 Analysis of expenditure

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
Expenditure on:	£	£	£	£
Raising funds	12,209	-	12,209	12,000
Charitable activities	278,224	33,213	311,438	198,518
Governance	3,130	-	3,130	9,274
Total	293,563	33,213	326,777	219,792

Expenditure on raising funds

Social media marketing	889
80% of Veronika Cejpkova's fees (Note 4)	11,320

Expenditure on governance

Independent Examiner's fee	300
20% of Veronika Cejpkova's fees (Note 4)	2,830

4 Trustees

During the year £14,150 was paid to Veronika Cejpkova for services provided in maintaining the charity's website and fundraising campaigns 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	2,482
Accommodation	1,293

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	(525)	0	(525)	(300)
Veronika Cejpkova	(1,250)		(1,250)	
Total	(1,775)	0	(1,775)	(300)