

Palliative Care Sierra Leone
Registration Number 1113653
Annual Report for the year to 5 April 2025

Trustees:

Jacqueline Anne Boulton
Ruth Elizabeth Cecil (Chair)
Michael Richard Hurton
Kathryn Ingham
Elizabeth Mary Rose (Secretary)
Esther Dorothy Walker
Barry Hitchens (Treasurer)

Structure:

The charity is an unincorporated association governed by a Deed of Trust executed on 5 January 2006 by the original trustees and amended by further Deeds on 8 August 2016 and 19 February 2019.

Objectives and Activities:

The objectives of the charity are:

1. The promotion of the charitable purposes of the Shepherd's Hospice in Sierra Leone.
2. The advancement of health by supporting the development of palliative care in Sierra Leone

Objective 1 has been met by making quarterly grants to the Shepherd's Hospice. These grants have remained at the reduced rate as there has been no evidence of increased palliative care. Use of the grants is intended for direct patient care.

Objective 2 has been met by making quarterly grants to the Palliative Care Unit at the Connaught Hospital Freetown. This unit is led by a UK doctor. Funds are used for staff salary enhancements, palliative care education and dissemination and medicines; in particular a specific morphine fund was commenced for the purpose of purchasing and dispensing oral morphine.

The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to guidance on public benefit published by the Charities Commission.

Achievements and Performance:

1. As a result of these grants, palliative care continues to develop in Sierra Leone both for health professionals and patients.
2. The 2024-25 annual report for Palliative Care Sierra Leone (PCSL) highlights the decision to wind down operations over the coming years, with all fundraising activities ceased except for Ruth Cecil's summer lunch
3. Regular reports from both The Shepherd's Hospice and CPCU keep the trustees informed about the activities funded by PCSL.
4. The trustees intend to continue to support the development of palliative care in Sierra Leone.
5. Two trustees resigned from the board, Kathryn Ingham and Elizabeth Rose. The charity is most indebted to them for all their dedication and hard work.
6. Esther Walker is the new secretary of the charity.
7. Discussion is in progress as to when exactly to close down PCSL.

Financial Matters:

Total incoming resources for the year were £18,498 (2023-24 - £23,063). There were only two fundraising activities during the year compared with 6 in 2023-24. Also, in 2023-24 there was a campaign to raise money to provide morphine to the Connaught Unit.

Resources expended during the year were £12,008 (2023-24 - £20,538). The commitment to The Shepherd's Hospice was set at £1,000 per quarter going forward. This is a reduction of 50%. In 2023-24 considerable monies were remitted to support training of Connaught Unit staff. This year, there was a reduction in training support.

The charity's reserves at the start of the year were £19,885 of which £5,650 were restricted for use at the Connaught Palliative Care Unit. At year end the reserves were increased to £26,377 (£10,394 restricted: £715 designated for morphine purchases). The trustees believe that year end reserves are sufficient to meet the charity's commitments to its two objectives.

Signed on behalf of the trustees by their authorised signatory.

Ruth E Cecil.

PALLIATIVE CARE SIERRA LEONE
(Charity Reg No. 1113653)



STATEMENT OF FINANCIAL AFFAIRS FOR THE YEAR ENDED 5TH APRIL 2025

		Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL	2023-4 TOTAL
	Note	£	£	£	£	£
INCOMING RESOURCES						
Voluntary income	2(a)	3,398	0	10,861	14,259	16,453
Fundraising activities	2(b)	2,478	0	0	2,478	3,566
Gift aid and interest income	2(c)	961	0	800	1,761	3,044
TOTAL INCOMING RESOURCES		<u>6,837</u>	<u>0</u>	<u>11,661</u>	<u>18,498</u>	<u>23,063</u>
RESOURCES EXPENDED						
Grant activities	3(a)	4,100	550	6,917	11,567	19,367
Grant monitoring costs	3(b)	0	0	0	0	750
Cost of fundraising activities	3(c)	381	0	0	381	363
Other resources used	3(d)	60	0	0	60	58
TOTAL RESOURCES EXPENDED		<u>4,541</u>	<u>550</u>	<u>6,917</u>	<u>12,008</u>	<u>20,538</u>
NET INCOMING/(OUTGOING RESOURCES)		<u>2,297</u>	<u>-550</u>	<u>4,744</u>	<u>6,491</u>	<u>2,525</u>
Balance of funds brought forward		12,970	1,265	5,650	19,885	17,360
Balance of funds carried forward		<u>15,268</u>	<u>715</u>	<u>10,394</u>	<u>26,377</u>	<u>19,885</u>

PALLIATIVE CARE SIERRA LEONE
(Charity Reg No. 1113653)



BALANCE SHEET AS AT 5TH APRIL 2025

		£	£	£	£	2023-4 TOTAL
		£	£	£	£	£
CURRENT ASSETS						
Debtors	4(a)	576	0	800	1,376	2,776
Nochex		1,024	0	0	1,024	0
Cash at bank	4(b)	17,861	1,265	4,850	23,976	19,094
		<u>19,462</u>	<u>1,265</u>	<u>5,650</u>	<u>26,377</u>	<u>21,870</u>
CURRENT LIABILITIES						
Commitments					0	1,985
THE FUNDS OF THE CHARITY	5					
Unrestricted		15,268	715		15,983	14,235
Restricted		0		10,394	10,394	5,650
TOTAL FUNDS OF THE CHARITY		<u>15,268</u>	<u>715</u>	<u>10,394</u>	<u>26,377</u>	<u>19,885</u>

The notes numbered 1 - 7 form a part of these accounts

PALLIATIVE CARE SIERRA LEONE
(Charity Reg No. 1113653)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025

1 ACCOUNTING POLICIES

Basis of financial statements

The financial statements have been prepared on the accruals basis.
They include all transactions for which the Trustees are responsible in law.

Fund accounting

Restricted funds derive from donations made for a specific purpose. They may only be expended on the purpose for which they were given.

Designated funds are funds raised for a specific project that may be reallocated by the trustees at any time subject to the resolution of the board of trustees

The use of other funds is *unrestricted* , except that all funds must be used to further the charitable objectives of the Trustees.

The charity does not have any *endowment* funds.

Income and expenditure

Donations are accounted for when they are received; Gift Aid recoveries when the related donation or a Gift Aid declaration is received, whichever is later. Grants are accounted for when a decision is made to pay them; and the recipient has been informed of the amount to be paid. Other expenditure is recorded when it falls due for payment. All items are accounted for gross.

Assets

The charity does not possess any fixed assets. Any expenditure on other tangible assets has been written off as it was spent.

PALLIATIVE CARE SIERRA LEONE
(Charity Reg No. 1113653)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025

2	INCOMING RESOURCES	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL	2023-4 TOTAL
		£	£	£	£	£
2(a)	Voluntary income					
	Regular donors	1,950		4,498	6,448	4,702
	Other donors	1,448		6,363	7,811	11,751
	Tax recovery				0	0
		<u>3,398</u>	<u>0</u>	<u>10,861</u>	<u>14,259</u>	<u>16,453</u>
2(b)	Fundraising activities					
	Lunches - R C	0			0	885
	Lunch Wentworth - R C	0			0	347
	Quiz	1,551			1,551	1,498
	Fun week	0			0	277
	Afternoon tea party	934			934	567
	Less: SumUp costs	-7			-7	-7
	Total fundraising activities	<u>2,478</u>	<u>0</u>	<u>0</u>	<u>2,478</u>	<u>3,567</u>
2(c)	Gift aid and interest income	<u>961</u>	<u>0</u>	<u>800</u>	<u>1,761</u>	<u>3,044</u>
	TOTAL INCOMING RESOURCES	<u><u>6,837</u></u>	<u><u>0</u></u>	<u><u>11,661</u></u>	<u><u>18,498</u></u>	<u><u>23,064</u></u>
3	RESOURCES EXPENDED					
3(a)	Grant activity					
	Grant to Shepherds Hospice	4,000		0	4,000	6,500
	Grant to CPCU for Expansion			1,265	1,265	
	Grant to CPCU(Dr Mary Bunn)		550	4,890	5,440	6,750
	Dr Mary Bunn expenses			162	162	2,967
	Training			600	600	3,000
	Bank fees on remittances	100			100	150
		<u>4,100</u>	<u>550</u>	<u>6,917</u>	<u>11,567</u>	<u>19,367</u>
3(b)	Grant monitoring costs					
	Contribution to monitor's cost	0			0	750
3(c)	Cost of fundraising activities	381			381	363
3(d)	Other resources used					
	Bank account fees	60			60	60
	TOTAL RESOURCES EXPENDED	<u><u>4,541</u></u>	<u><u>550</u></u>	<u><u>6,917</u></u>	<u><u>12,008</u></u>	<u><u>19,790</u></u>
4	CURRENT ASSETS					
4(a)	Debtors. - Gift Aid claim	576		800	1,376	2,776
4(b)	Cash at bank					
	Nochex	1,024			1,024	0
	CAF Bank Cash Account	9,683			9,683	3,180
	CAF Bank Gold Account	8,178	1,265	4,850	14,293	15,914
		<u>18,886</u>	<u>1,265</u>	<u>4,850</u>	<u>25,001</u>	<u>19,094</u>

PALLIATIVE CARE SIERRA LEONE
(Charity Reg No. 1113653)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	Total
	£	£	£	£	2023-24
5 FUND DETAILS					
Unrestricted fund	15,268	715		15,983	14,235
Restricted fund			10,394	10,394	5,650
	<u>15,268</u>	<u>715</u>	<u>10,394</u>	<u>26,377</u>	<u>19,885</u>

The Mary Bunn Funds are used to support Dr. Bunn in promoting palliative care in Sierra Leone.

The restricted fund is credited with donations where the donor has stipulated that their giving should only be used in this way.

In March 2023, at the behest of Dr Bunn, the charity has begun a project to raise £2,000 to purchase morphine in Sierra Leone to assist the Connaught Unit in its work. The designated funds relate to this project

6 Staff Costs

The charity has no employees.

None of the trustees received any payment as remuneration; or as expenses

No financial value has been placed on the work of volunteers, without which the charity could not function.

7 Name

With the consent of the Charity Commission, the charity changed its name from 'The UK Friends of the Shepherd's Hospice' by a resolution of the Trustees passes on 9 August 2021



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Palliative Care Sierra Leone

On accounts for the year ended

5 April 2025

Charity no
(if any) 1113653

Set out on pages

1 - 5

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 05 / APRIL / 2025.

Responsibilities and basis of report

As the charity's trustees, 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 Trust'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

27 OCTOBER 2025

Name:

JOHN TRESS

Relevant professional
qualification(s) or body
(if any):

FELLOW, INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND
AND WALES

Address:

95 HAYTER ROAD, LONDON, SW2 5AD