

Charity number: 1077879

The Swinfen Charitable Trust

Trustees' report and financial statements

For the year ended 31 December 2015

The Swinfen Charitable Trust

Contents

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 15

The Swinfen Charitable Trust

Reference and administrative details of the charity, its trustees and advisers For the year ended 31 December 2015

Trustees

J V Dent MBE
The Hon. CRPS Eady
Mr C W M Cox OBE, TD, FRCSEd, FRCOG
CMH Colchester Esq (resigned 10 November 2015)
The Hon. Mrs A V E S Mayo
Professor J M Ryan OBE FRCS
The Hon. Mrs KADS Davies
Sir Anthony Figgis KCVO, CMG
Professor Karen Rheuban MD
H J Bardell MBE, FRGS

Charity registered number

1077879

Principal office

Dene House
Wingham
Canterbury
Kent
CT3 1NU

Accountants

Kreston Reeves LLP
Chartered Accountants
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

The Swinfen Charitable Trust

Trustees' report For the year ended 31 December 2015

The Trustees present their annual report together with the financial statements of The Swinfen Charitable Trust (the charity) for the year ended 31 December 2015. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and Activities

Aims and objectives

The principal object of the charity is to provide assistance to poor, sick and disabled people in the developing world.

The Trustees shall hold the capital and income of the Trust Fund upon trust to apply the income, and all or such parts of the capital, at such time or times and in such manner to or for the benefit of such exclusively charitable objects and purposes in any part of the world as the Trustees may in their discretion think fit and in particular for the provision of relief and/or treatment for anyone suffering from any such injury, ailment, complaint or disability either by direct grant to any such sufferer or by payment to any existing or future fund, foundation, hospital, institution, corporate body or trust engaged in such relief and/or treatment.

The Trustees may in their discretion, for the period of 21 years from the date of the Trust Deed, instead of applying the income of the Charity in any year, accumulate all or any part of such income at compound interest by investing the same and the resulting income, in any of the authorised investments and hold the same as an accretion and as part of the capital of the Charity, without prejudice to their right to apply the whole or any part of such accumulated income in any subsequent year as if the same were income of the Charity arising in the then current year.

Achievements and performance

Review of activities

The charity has been busy throughout the year with a steadily increasing number of cases handled 24 hours a day, 7 days a week, including all public holidays. By the end of the year we had Telemedical Links to 306 hospitals in 71 countries.

We keep all links open, whether or not we receive referrals. This proved to be the correct policy when a doctor who had not been in touch for some six years sent a referral. It turned out that he had not been allowed to send referrals out of the country for specialist medical advice, possibly to the detriment of some of his patients.

We continue to operate with only one full time member of staff, two volunteers at our head office, two other volunteers in the UK and one volunteer in New Zealand handling referrals.

In November, one of our volunteer consultants, Dr John Celin took a group of medics to Khalte clinic in Nepal for a fortnight to teach and advise on diagnosis and treatment for patients.

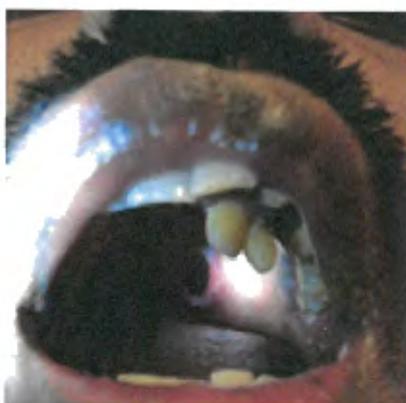
Amongst the cases handled by the charity, from The Philippines, was one on a 3 year old boy who had been badly burnt on his left hand. He was treated at the Burns Clinic with Activon tulle wrapped to each finger with a foam wedge between each digit to separate and a MGH tulle to the palm and advasorb roll. Unfortunately, at home, the dressing was removed and his hand bandaged, in the closed fist position, causing contractures. On return to the clinic his hand was put in water and he was encouraged to play "star fish (opening fingers)". In due course it was put into a splint using a ping pong ball covered in cotton wool and tape and secured with tubigrip.

The Swinfen Charitable Trust

**Trustees' report (continued)
For the year ended 31 December 2015**



A referral from China was on an Indian man who developed ulcers in his mouth after eating spicy chicken. When the ulcers resolved he had a hole midline in his soft palate – no pain. His speech was affected but no problem with eating. Now when he closes his mouth the hole becomes smaller and he is difficult to understand, the voice has the quality of patients with a cleft palate. His left nostril is smaller than the right and there is slight asymmetry of the upper left lip. There is also a tooth grown abnormally on the left behind his incisors. This was diagnosed as a partial cleft palate that has become manifest. Advised that this could heal itself, but that he requires surgery and the tooth extracting after the inflammation has resolved. He should have a Palate obturator with a small extension to cover the hole fashioned to correct speech and prevent nasal regurgitation.



In February we had a most unusual video-consultation over Skype. The Patient with a Health Care Worker was in the clinic that we had built in the Himalayas in Nepal, The Consultant was in Northern Ireland and a retired Gurkha acting as translator was in Maidstone, Kent. This was a neurological case where the Consultant was able to examine the patient over the Skype link, diagnose the problem and advise on medication. Undertaking an examination in front of a fixed camera is very difficult for anyone. In this instance the picture was of good quality. Although this technique is time consuming, it can be used to help selected patients.



The Swinfen Charitable Trust

Trustees' report (continued) For the year ended 31 December 2015

In April, a young Missionary doctor working on her own in a remote part of Papua New Guinea, had to treat a 14 year old boy who had been seriously injured when gored, three days earlier, by a wild boar whilst hunting. Both bones in the lower arm were broken with no finger movement, all flexor tendons had been ruptured and the wound was full of pus. There was no chance of transferring the patient to a hospital. The Consultant referred to, advised cleaning the wound and thoroughly removing all dead tissue and doing a skin cover before attempting reconstruction. He suggested external fixation, if one was available, away from the field to get some stability to the fractures. "You may be lucky and able to hook the bone end on, but I would try external fixate using ulna and fifth metacarpal. Don't be tempted to put pins in close to the wound. If you do not have external fixation use a plaster of paris backslab. My preference for a wound dressing would be fluffed up gauze and have a second look at 24 to 48 hours and re-debride if necessary".



These are only a small selection of the unusual and difficult cases that are referred through our system for expert medical advice free of charge. Unfortunately we do not always know the final outcome of many of the cases that we handle as the patient often lives a long way from the clinics we serve, and where there is no National Health Service as in The UK patients cannot afford to take time off work as this would mean loss of income and therefore the possibility of them and their family going hungry.

Without the very valuable services of our Volunteer Medical Consultants we would be unable to operate and many patients would not receive the medical help that they need – often desperately.

Fundraising activities/Income generation

Income from donations has decreased from the previous year by £36,415. This decrease is mainly due to the fact there were no large one off donations this year.

As at 31 December 2015 the Charity's reserves stood at £93,112, representing a decrease of £9,910 when compared to the position at 31 December 2014.

Financial review

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

The charity shows a £9,910 deficit of net incoming resources for the year compared to a surplus of £43,914 for 2014.

The Swinfen Charitable Trust

Trustees' report (continued)
For the year ended 31 December 2015

Structure, governance and management

Constitution

The Swinfen Charitable Trust is a registered charity governed by its Deed of Trust dated 23 December 1997, as amended by deeds of variation dated 22 January 1999 and 7 September 1999.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

The Swinfen Charitable Trust

Trustees' report (continued) For the year ended 31 December 2015

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 13 July 2016 and signed on their behalf by:



John V Dent, MBE
Chairman of the Trustees

The Swinfen Charitable Trust

Independent examiner's report For the year ended 31 December 2015

Independent examiner's report to the Trustees of The Swinfen Charitable Trust

I report on the financial statements of the charity for the year ended 31 December 2015 which are set out on pages 8 to 15.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements 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 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

Peter Manser FCA DChA

Dated: 21 July 2016

Kreston Reeves LLP
Chartered Accountants
Canterbury

The Swinfen Charitable Trust

Statement of financial activities
For the year ended 31 December 2015

	Note	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
Income from:					
Donations	2	-	55,100	55,100	91,515
Clinic in Nepal	2	-	1,298	1,298	2,157
Gift Aid recovered	2	-	-	-	798
Clinic in Philippines	2	-	-	-	6,400
Other income	3	-	213	213	103
Total income		<u>-</u>	<u>56,611</u>	<u>56,611</u>	<u>100,973</u>
Expenditure on:					
Charitable activities	4	50	66,471	66,521	57,059
Total expenditure		<u>50</u>	<u>66,471</u>	<u>66,521</u>	<u>57,059</u>
Net income / (expenditure)		<u>(50)</u>	<u>(9,860)</u>	<u>(9,910)</u>	<u>43,914</u>
Net movement in funds		<u>(50)</u>	<u>(9,860)</u>	<u>(9,910)</u>	<u>43,914</u>
Reconciliation of funds:					
Total funds at 1 January 2015		50	102,982	103,032	59,118
Total funds at 31 December 2015		<u>-</u>	<u>93,122</u>	<u>93,122</u>	<u>103,032</u>

All activities relate to continuing operations.

The notes on pages 10 to 15 form part of these financial statements.

The Swinfen Charitable Trust

**Balance sheet
As at 31 December 2015**

	Note	2015 £	2014 £
Fixed assets			
Tangible assets	7	125	250
Current assets			
Cash at bank and in hand		92,997	102,782
Net assets		<u>93,122</u>	<u>103,032</u>
Charity Funds			
Restricted funds	8	-	50
Unrestricted funds	8	93,122	102,982
Total funds		<u>93,122</u>	<u>103,032</u>

The financial statements were approved by the Trustees on 13 July 2016 and signed on their behalf, by:



**John V Dent, MBE
Chairman of the Trustees**

The notes on pages 10 to 15 form part of these financial statements.

The Swinfen Charitable Trust

Notes to the financial statements For the year ended 31 December 2015

1. Accounting policies

The Swinfen Charitable Trust is a charity, domiciled in England and Wales, registration number 1077879. The principal office is Dene House, Wingham, Canterbury, Kent, CT3 1NU.

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements 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 (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by the Charities SORP FRS 102, the restatement of comparative items were required.

No restatements were required.

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

The Swinfen Charitable Trust

Notes to the financial statements For the year ended 31 December 2015

1. Accounting policies (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings..

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment	-	25% Straight line
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1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities, and the results for the year. The nature of estimation is such though that actual outcomes could differ significantly from those estimates.

There were no judgements, estimates or assumptions that will materially affect the financial statements in the period.

The Swinfen Charitable Trust

Notes to the financial statements For the year ended 31 December 2015

2. Income from donations and legacies

	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
Donations	-	55,100	55,100	91,515
Clinic in Nepal	-	1,298	1,298	2,157
Gift Aid recovered	-	-	-	798
Clinic in Philippines	-	-	-	6,400
Total donations and legacies	-	56,398	56,398	100,870

In 2014, of the total income from donations and legacies, £100,820 was to unrestricted funds and £50 was to restricted funds

3. Other incoming resources

	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
Bank interest received	-	213	213	103

In 2014, of the total other incoming resources, £103 was to unrestricted funds and NIL was to restricted funds.

4. Charitable activities

	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
Postage	-	2,038	2,038	1,589
Communications	-	1,486	1,486	639
PR & Fundraising	-	6,174	6,174	3,462
Travel and accommodation	-	1,051	1,051	2,236
Stationery costs	-	1,417	1,417	1,075
Bank charges	-	376	376	243
Consultancy	-	3,235	3,235	-
Insurance costs	-	286	286	265
Website costs	-	1,428	1,428	1,718
Accountancy	-	1,905	1,905	1,528
Clinic in Nepal expenses	-	1,000	1,000	283
Clinic in Philippines expenses	-	3,200	3,200	2,700
Clinic in India expenses	50	-	50	-
Nepal Earthquake expenses	-	5,300	5,300	-
Wages and salaries	-	37,450	37,450	41,196
Depreciation	-	125	125	125
Total	50	66,471	66,521	57,059

The Swinfen Charitable Trust

Notes to the financial statements For the year ended 31 December 2015

In 2014, of the total expenditure, £57,059 was expenditure from unrestricted funds and NIL was expenditure from restricted funds.

5. Net incoming resources/(resources expended)

This is stated after charging:

	2015 £	2014 £
Depreciation of tangible fixed assets: - owned by the charity	<u>125</u>	<u>125</u>

During the year, no Trustees received any remuneration (2014 - £NIL).

During the year, no Trustees received any benefits in kind (2014 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2014 - £NIL).

6. Staff costs

Staff costs were as follows:

	2015 £	2014 £
Wages and salaries	<u>37,450</u>	<u>41,196</u>

The average monthly number of employees was: 3 (2014: 3) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2015 No.	2014 No.
	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

The Swinfen Charitable Trust

Notes to the financial statements
For the year ended 31 December 2015

7. Tangible fixed assets

	Computer equipment £
Cost	
At 1 January 2015 and 31 December 2015	6,121
Depreciation	
At 1 January 2015	5,871
Charge for the year	125
At 31 December 2015	5,996
Net book value	
At 31 December 2015	125
At 31 December 2014	250

8. Statement of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
Unrestricted funds				
General Fund	102,982	56,611	(66,471)	93,122
Restricted funds				
Restricted Funds	50	-	(50)	-
Total of funds	103,032	56,611	(66,521)	93,122

The Restricted fund relates to a donation received during the year to 31 December 2014 which was to be used to purchase equipment for the Khristiya Seva Niketan Mission Hospital in India. This was utilised in the year.

Summary of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	102,982	56,611	(66,471)	93,122
Restricted funds	50	-	(50)	-
	103,032	56,611	(66,521)	93,122

The Swinfen Charitable Trust

Notes to the financial statements For the year ended 31 December 2015

9. Analysis of net assets between funds

	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
Tangible fixed assets	-	125	125	250
Current assets	-	92,997	92,997	102,782
	<u>-</u>	<u>93,122</u>	<u>93,122</u>	<u>103,032</u>

10. Related party transactions

There were no related party transactions within the current or prior year.