

Charity number: 1077879

The Swinfen Charitable Trust

Trustees' report and financial statements

For the year ended 31 December 2016

The Swinfen Charitable Trust

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The Swinfen Charitable Trust

Reference and administrative details of the charity, its trustees and advisers For the year ended 31 December 2016

Trustees

J V Dent MBE, Chairman
The Hon. CRPS Eady
Mr C W M Cox OBE, TD, FRCSEd, FRCOG
The Hon. Mrs A V E S Mayo
Professor J M Ryan OBE FRCS
The Hon. Mrs KADS Davies
Sir A Figgis KCVO, CMG
Professor K Rheuban MD
H J Bardell MBE, FRGS
A W Darkins MB, CHB, MPM, MD, FRCS (appointed 3 March 2016)
C Colchester (resigned 3 March 2016)

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 2016

The Trustees present their annual report together with the financial statements of The Swinfen Charitable Trust for the year from 1 January 2016 to 31 December 2016.

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.

Volunteers

The Charity is most grateful for all the Medical Specialists who have voluntarily given of their time, experience and expertise to advise doctors and other medical workers in under-developed parts of the world to enable them to give the best possible treatment to their patients with the facilities that they have to hand. We estimate that the 475 cases handled during the year would have cost in total at least £712,500 in specialist's fees. This cost does not include the cost of time given by our volunteer System Operators, in The United Kingdom and New Zealand, who keep our system running 24 hours a day 365 days of the year including all public holidays.

Achievements and performance

Review of activities

The Charity has been busy throughout the year with a growing number of cases handled from an increased number of referring hospitals / clinics. By the end of the year we had Telemedical Links to 345 hospitals / clinics in 76 countries.

We keep all links open, whether or not we receive referrals, as one never knows when medical workers in remote locations may need advice to help them with their patients.

Amongst the medical referrals handled during the year was that of a 3 day old baby in Afghanistan delivered with generalised body swelling, eyes ectopia, low set ears and abnormal looking craniofacial appearance. He was reported to be on Ampicillin, Gentomicin and topical zinc oxide for skin protection, CBC and CXR are normal, abdominal US and Torch screening is pending.

The case was referred to a Paediatric Neonatal Medical specialist in the UK who advised that this is a collodion baby = lamellar ichthyosis, the key priorities being fluid and warmth. Treat with a simple emollient and ensure the baby is well hydrated. The hard skin may be shed over the 1 to 2 weeks.

The Swinfen Charitable Trust

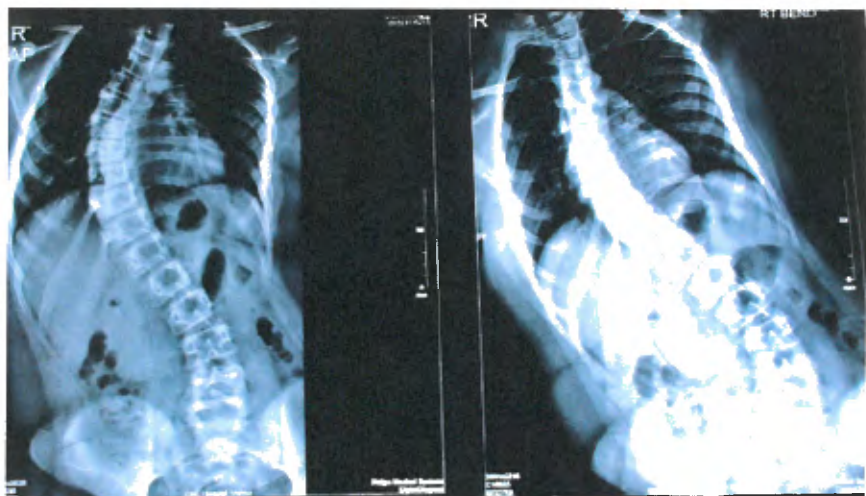
Trustees' report (continued)

For the year ended 31 December 2016



A referral from Bangladesh was on a 10 year old girl with history of scoliotic posture, who has difficulty in normal physical exercise. She has been using a Boston brace for 7 – 8 months. Bowel-bladder function is intact. She was delivered by caesarian section, had pneumonia and feeding difficulty in early childhood, delayed walking and an appendicectomy at 6 years. Sensation: intact, Cobb angle 40 degree.

A United Kingdom Paediatric Consultant advised that she appeared to have an idiopathic scoliosis that was significant with a cob angle of 40 degrees. The likelihood of progression is high and he recommended that she should be seen by a scoliosis/spinal surgeon for potential surgery.



A referral from India was on a 16 year old boy who suffers from white patches to the skin, which started at the age of 9. First a white spot appeared in the upper eyelid and the parents consulted a homeopathic doctor, under whose treatment it spread to the whole body within a month. The boy feels very isolated, as many people think it to be transmittable and keep their distance.

This case was referred to Professor of Dermatology in New Zealand who responded that "this young man has very extensive vitiligo. There is basically no useful treatment to restore the pigment. The best management is with cosmetic camouflage and psychotherapy to teach resilience. He must be protected from the sun, using sunscreens, when outdoors".

The Swinfen Charitable Trust

Trustees' report (continued) For the year ended 31 December 2016



Another case from Afghanistan was on a 25 year old man who had been injured in a mine explosion 30 days before the referral. The wound had been dressed by another hospital.

The consultant advised that this was a very unpleasant wound with poor healing and that an x-ray would be useful to identify bone injury and possible/probable foreign body debris. "It is desirable to try to preserve viable tissue, but the most important issue with hands is functional outcome. Therefore, if necessary, a ray amputation is not a disaster. I would advise removal of all visible suture material, to reduce the amount of foreign material, they have done their job anyway.

Surgery should be relatively straight forward and should permit primary closure once the infection and contamination has settled".



During the course of the year we were approached by iPath, a German/Swiss charity that has been in existence since shortly before we were founded, but had never been legally registered as a charity meaning that they found considerable difficulty in raising funds. They had been supported by a Swiss University, but when there was a change of personnel at the University the support was withdrawn.

They operate on the "Grand Rounds" principle, whereby medical cases are considered by a panel of medical consultants, all of whom can give their expert opinion and advice. This differs from our practice where medical referrals are sent to particular medical specialists.

The Trustees agreed that we should work with them on a trial basis for a year with them responsible for covering their own costs.

Fundraising activities/Income generation

Income from donations has decreased from the previous year by £14,886.

As at 31 December 2016 the Charity's reserves stood at £69,683, representing a decrease of £23,439 when compared to the position at 31 December 2015.

The Swinfen Charitable Trust

Trustees' report (continued) For the year ended 31 December 2016

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 £23,439 deficit for the year compared to a deficit of £9,910 for 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 2016

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 12 July 2017 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 2016

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 2016 which are set out on pages 9 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.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

The Swinfen Charitable Trust

**Independent examiner's report (continued)
For the year ended 31 December 2016**

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, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Act.
- have 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: 14 July 2017

Kreston Reeves LLP
Chartered Accountants
Canterbury

The Swinfen Charitable Trust

**Statement of financial activities
For the year ended 31 December 2016**

	Note	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Income from:				
Donations	2	41,512	41,512	56,398
Investments	3	41	41	213
Total income		<u>41,553</u>	<u>41,553</u>	<u>56,611</u>
Expenditure on:				
Charitable activities	4	64,992	64,992	66,521
Total expenditure		<u>64,992</u>	<u>64,992</u>	<u>66,521</u>
Net movement in funds		(23,439)	(23,439)	(9,910)
Reconciliation of funds:				
Total funds brought forward		<u>93,122</u>	<u>93,122</u>	103,032
Total funds carried forward		<u><u>69,683</u></u>	<u><u>69,683</u></u>	<u><u>93,122</u></u>

All activities relate to continuing operations.

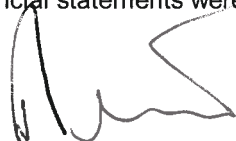
The notes on pages 11 to 15 form part of these financial statements.

The Swinfen Charitable Trust

**Balance sheet
As at 31 December 2016**

	Note	2016 £	2015 £
Fixed assets			
Tangible assets	7	1	125
Current assets			
Cash at bank and in hand		69,682	92,997
Net assets		<u>69,683</u>	<u>93,122</u>
Charity Funds			
Unrestricted funds	8	<u>69,683</u>	<u>93,122</u>
Total funds		<u>69,683</u>	<u>93,122</u>

The financial statements were approved by the Trustees on 12 July 2017 and signed on their behalf, by:



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

The notes on pages 11 to 15 form part of these financial statements.

The Swinfen Charitable Trust

Notes to the financial statements For the year ended 31 December 2016

1. Accounting policies

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 Swinfen Charitable 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 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 2016

1. Accounting policies (continued)

1.4 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.

1.5 Expenditure

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

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. 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 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.

1.8 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.

1.9 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 2016

2. Income from donations and legacies

	Total funds 2016 £	Total funds 2015 £
Donations	41,512	56,398
	<hr/>	<hr/>
Total donations and legacies	41,512	56,398
	<hr/> <hr/>	<hr/> <hr/>

In 2015, all of the total income from donations and legacies was to unrestricted funds.

3. Investment income

	Unrestricted funds 2016 £	Total funds 2015 £
Bank interest receivable	41	213
	<hr/>	<hr/>

In 2015, of the total investment income, all was to unrestricted funds.

4. Charitable activities

	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Postage	951	951	2,038
Communications	1,977	1,977	1,486
PR & Fundraising	7,519	7,519	6,174
Travel and accommodation	3,809	3,809	1,051
Stationery costs	2,504	2,504	1,417
Bank charges	292	292	376
Consultancy	2,450	2,450	3,235
Insurance costs	285	285	286
Website costs	2,006	2,006	1,428
Accountancy	1,110	1,110	1,074
Payroll	648	648	831
Clinic in Nepal expenses	1,450	1,450	1,000
Clinic in Philippines expenses	-	-	3,200
Clinic in India expenses	-	-	50
Nepal Earthquake expenses	-	-	5,300
Wages and salaries	39,866	39,866	37,450
Depreciation	125	125	125
	<hr/>	<hr/>	<hr/>
Total	64,992	64,992	66,521
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

In 2015, of the total charitable activities expenditure, £66,471 was from unrestricted funds and £50 was from restricted funds.

The Swinfen Charitable Trust

Notes to the financial statements For the year ended 31 December 2016

5. Net incoming resources/(resources expended)

This is stated after charging:

	2016 £	2015 £
Depreciation of tangible fixed assets: - owned by the charity	<u>124</u>	<u>125</u>

During the year, no Trustees received any remuneration (2015 - £NIL).

During the year, no Trustees received any benefits in kind (2015 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2015 - £NIL).

6. Staff costs

Staff costs were as follows:

	2016 £	2015 £
Wages and expenses	36,759	34,529
Social security costs	3,108	2,921
	<u>39,867</u>	<u>37,450</u>

The average number of persons employed by the charity during the year was as follows:

2016 No.	2015 No.
3	3

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 2016**

7. Tangible fixed assets

	Computer equipment £
Cost	
At 1 January 2016 and 31 December 2016	6,121
Depreciation	
At 1 January 2016	5,996
Charge for the year	124
At 31 December 2016	6,120
Net book value	
At 31 December 2016	1
At 31 December 2015	125

8. Statement of funds

	Brought Forward £	Incoming Resources £	Resources Expended £	Carried Forward £
Unrestricted funds				
General Fund	93,122	41,553	(64,992)	69,683

9. Analysis of net assets between funds

	Unrestricted funds 2016 £	Total funds 2015 £
Tangible fixed assets	1	125
Current assets	69,682	92,997
	69,683	93,122

10. Related party transactions

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