

**Charity number: 1077879**

## **The Swinfen Charitable Trust**

**Trustees' report and financial statements**

**For the year ended 31 December 2014**

# **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 2014**

#### **Patron**

HRH The Princess Royal

#### **Trustees**

J V Dent MBE  
The Hon. CRPS Eady  
CMH Colchester Esq  
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 Anthony Figgis KCVO, CMG  
Professor Karen Rheuban MD  
H J Bardell MBE, FRGS (appointed 28 June 2014)

#### **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 2014**

The Trustees present their annual report together with the financial statements of The Swinfen Charitable Trust (the charity) for the year ended 31 December 2014. 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) "Accounting and Reporting by Charities" issued in March 2005.

#### **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.

##### **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**

###### **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 Swinfen Charitable Trust

### Trustees' report (continued) For the year ended 31 December 2014

#### Review of activities

The Charity has been busy throughout the year bringing much needed medical experience and expertise to help doctors and other health workers in the Developing World to give the best possible treatment to their patients.

By the end of the year we were providing specialist medical advice to 273 hospitals/clinics in 72 countries.

Throughout the year we continued to work with the minimum of staff. As last year with 3 at our base in The United Kingdom and one each in New Zealand and Virginia, USA. The Telemedical links that we provide are in operation 24 hours a day, 7 days a week. We continue to operate with only one fulltime member of staff, the others being part time or volunteers.

By the end of the year the clinic in Khalte, Nepal had dealt with a total of 3,389 cases since it opened – 370 from birth to 5 years of age, 2,394 from 6 to 59 years of age and 625 aged over 60. Of these 26 patients were the subject of Telemedical referrals.

During the year Dr Siavash Sarlati and his partner Ms Azin Moghadam, MPH. from the USA, as part of their annual leave worked at the clinic for a fortnight, and saw 289 patients, some of whom came from well beyond the clinics expected catchment area.

Amongst the cases handled by the charity during the year was one from Basra, Iraq on a healthy 21 month old baby boy who had been born with bilateral leg and feet deformities. The referring doctor wanted to know how best to help him.



The advice from a UK consultant was to:

- Treat his equinus with an Achilles tenotomy and then serial casting with plaster casts to try and achieve a plantar grade foot with neutral ankle. Most of these cases will have valgus at the ankle and depending on how tight the lateral soft tissues are he may need lengthening or release of the peroneals too.
- He will highly likely need long term use of an AFO to help him to walk. Subsequently the tibia will need to be observed
- In summary, the least that should be done to help him to the greatest effect early on is to release his Achilles tendon, with or without the peroneals (both can be done percutaneously) and then serially cast to gain a plantigrade foot on both sides. He will then need long term monitoring.

## The Swinfen Charitable Trust

### Trustees' report (continued) For the year ended 31 December 2014

#### A case from Nepal – a new mother

She delivered child but Retained Placenta at least 3hr from child being delivered. The Health post inform me about it, quickly I run to the Health post take out placenta normally now she is well if need to refer there no Ambulance needs carrying by men to local hospital about 2hr from there to go to District Hospital 2hr by bus it should be very difficult.

This case was sent to the SCT system using the Swinfen mobile phone app.

Advice from UK consultant:

- If placenta looks whole and bleeding settled, no specific action required.
- Would observe for 24 hours if patient will stay as that is the highest risk time for further bleeding.

A few days later we went to her home to check on her condition. Mother and baby are doing well.



#### Case from China

An abandoned premature baby girl was taken in by the butterfly hospital in China weighing 0.9kg and very thin. At 6 months she was adopted by a Chinese family but monitored on a regular basis by the hospital.

She was sitting at 8 months, crawling and walking by aid at 12 months, and walking unaided at 18 months. At 18 months she could say words like dada and mama but not much else. She uses tones and signs to communicate. Parents are very supportive by using cards, words, pictures, music and various toys.



**The Swinfen Charitable Trust**

**Trustees' report (continued)  
For the year ended 31 December 2014**

At 2 years of age:

Parents very concerned that she does not imitate or follow, she is passive, does not socialise well with others and cries when anxious. She was sent for a CT scan and had been seen by a Senior Paediatrician in a local hospital. It was devastating news as the diagnosis was that she will have very slow speech as she is a premature baby, her intelligence levels will be very limited, she will not be able to study or go to school. She will have severe learning difficulties. The Parents were devastated by the news and were considering abandoning her yet again!

Second opinion:

Desperate for another opinion the Butterfly hospital turn to SCT where the case was allocated to two Neurology Specialist – 1 in UK and 1 in USA.

Diagnosis:

You cannot predict her intelligence or ability to function in school based purely on the scan. Time and testing is needed. She may improve or get worse.



## The Swinfen Charitable Trust

### Trustees' report (continued) For the year ended 31 December 2014

#### Case from Afghanistan

One year old healthy boy presented with a rash of scalp since 10 days which is moist which has yellow colour greasy discharge. He is completely well otherwise. Referring doctor asked for expert opinion.

This case was referred to a dermatology consultant in New Zealand. Impetigo is the most likely explanation, possibly on the basis of underlying seborrhoeic eczema, with fungal infection as a differential.



#### “Young at Heart” – case from Nepal

Health worker from Khalte clinic, Nepal was called out to visit a 106 year old patient that lived 3 1/2 hour walk away. The lady was very frail and wanted help and advice on how to improve her physical health and have pain relief for her joints.

We are very pleased to think that a patient who lives in the mountains, a considerable distance from Khalte clinic, can still be helped through simple Telemedicine.



## **The Swinfen Charitable Trust**

### **Trustees' report (continued) For the year ended 31 December 2014**

#### **Fundraising activities/Income generation**

Income from donations has increased over the previous year by £42,021. The majority of this increase has been due to a one off donation during the year of £50,000.

As at 31 December 2014 the Charity's reserves stood at £103,032, representing an increase of £43,914 when compared to the position at 31 December 2013.

The Restricted fund of £50 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.

#### **Financial review**

The charity shows a £43,914 surplus of net incoming resources for the year compared to a deficit of £11,263 for 2013.

#### **Reserves policy**

The Trustees are mindful of their responsibilities as regards formalising a policy on reserves for the Charity. We aim to hold minimum reserves of £35,000, representing approximately 6 months running costs.

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate their exposure to the major risks.

## The Swinfen Charitable Trust

### Trustees' report (continued) For the year ended 31 December 2014

#### 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 15 April 2015 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 2014**

#### **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 2014 which are set out on pages 10 to 16.

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: 15 April 2015

**Kreston Reeves LLP**  
Chartered Accountants  
Canterbury

The Swinfen Charitable Trust

Statement of financial activities  
(incorporating receipts and payments account)  
For the year ended 31 December 2014

	Note	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
<b>Incoming resources</b>					
Incoming resources from generated funds:					
Donations	2	50	91,465	91,515	49,494
Clinic in Nepal	2	-	2,157	2,157	17,529
Gift Aid recovered	2	-	798	798	964
Clinic in Philippines	2	-	6,400	6,400	-
Other incoming resources	3	-	103	103	56
<b>Total incoming resources</b>		<b>50</b>	<b>100,923</b>	<b>100,973</b>	<b>68,043</b>
<b>Resources expended</b>					
Charitable activities	4	-	55,531	55,531	77,714
Governance costs	5	-	1,528	1,528	1,592
<b>Total resources expended</b>		<b>-</b>	<b>57,059</b>	<b>57,059</b>	<b>79,306</b>
<b>Movement in total funds for the year - Net income/(expenditure) for the year</b>		<b>50</b>	<b>43,864</b>	<b>43,914</b>	<b>(11,263)</b>
Total funds at 1 January 2014		-	59,118	59,118	70,381
<b>Total funds at 31 December 2014</b>		<b>50</b>	<b>102,982</b>	<b>103,032</b>	<b>59,118</b>

The notes on pages 12 to 16 form part of these financial statements.

## The Swinfen Charitable Trust

### Notes to the financial statements For the year ended 31 December 2014

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

##### 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 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

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.

##### 1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**The Swinfen Charitable Trust**

**Balance sheet  
As at 31 December 2014**

	<b>Note</b>	<b>2014 £</b>	<b>2013 £</b>
<b>Fixed assets</b>			
Tangible assets	8	250	375
<b>Current assets</b>			
Cash at bank		<u>102,782</u>	<u>58,743</u>
<b>Net assets</b>		<u><u>103,032</u></u>	<u><u>59,118</u></u>
<b>Charity funds</b>			
Restricted funds	9	50	-
Unrestricted funds	9	<u>102,982</u>	<u>59,118</u>
<b>Total funds</b>		<u><u>103,032</u></u>	<u><u>59,118</u></u>

The financial statements were approved by the Trustees on 15 April 2015 and signed on their behalf, by:



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

The notes on pages 12 to 16 form part of these financial statements.

The Swinfen Charitable Trust

Notes to the financial statements  
For the year ended 31 December 2014

4. Charitable activities

	Total 2014 £	Total 2013 £
Postage	1,589	1,932
Communications	639	723
PR & fundraising	3,462	8,014
Travel and accommodation	2,236	3,081
Stationery costs	1,075	2,358
Bank charges	243	259
Subscriptions	-	89
Legal and professional	-	2,784
Insurance costs	265	292
Website costs	1,718	1,625
Clinic in Nepal expenses	283	18,452
Clinic in Philippines expenses	2,700	-
Wages and salaries	41,196	37,980
Depreciation	125	125
	<u>55,531</u>	<u>77,714</u>

5. Governance costs

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Accountancy fees	-	1,528	1,528	1,592
	<u>-</u>	<u>1,528</u>	<u>1,528</u>	<u>1,592</u>

6. Net income / (expenditure)

This is stated after charging:

	2014 £	2013 £
Depreciation of tangible fixed assets: - owned by the charity	125	125
	<u>125</u>	<u>125</u>

During the year, no Trustees received any remuneration (2013 - £NIL).

During the year, no Trustees received any benefits in kind (2013 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2013 - £NIL).

**The Swinfen Charitable Trust**

**Notes to the financial statements  
For the year ended 31 December 2014**

**1. Accounting policies (continued)**

**1.5 Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

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

**2. Voluntary income**

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Donations	50	91,465	91,515	49,494
Clinic in Nepal	-	2,157	2,157	17,529
Gift Aid recovered	-	798	798	964
Clinic in Philippines	-	6,400	6,400	-
	<hr/>	<hr/>	<hr/>	<hr/>
Voluntary income	<b>50</b>	<b>100,820</b>	<b>100,870</b>	<b>67,987</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**3. Other incoming resources**

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Bank interest received	-	103	103	56
	<hr/>	<hr/>	<hr/>	<hr/>

The Swinfen Charitable Trust

Notes to the financial statements  
For the year ended 31 December 2014

9. Statement of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
<b>Unrestricted funds</b>				
General Fund	59,118	100,923	(57,059)	102,982
<b>Restricted funds</b>				
Restricted Funds - all funds	-	50	-	50
Total of funds	59,118	100,973	(57,059)	103,032

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.

Summary of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	59,118	100,923	(57,059)	102,982
Restricted funds	-	50	-	50
	59,118	100,973	(57,059)	103,032

10. Analysis of net assets between funds

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Tangible fixed assets	-	250	250	375
Current assets	50	102,732	102,782	58,743
	50	102,982	103,032	59,118

**The Swinfen Charitable Trust**

**Notes to the financial statements  
For the year ended 31 December 2014**

**7. Staff costs**

Staff costs were as follows:

	2014 £	2013 £
Wages and salaries	<u>41,196</u>	<u>37,980</u>

The average monthly number of employees during the year was as follows:

	2014 No.	2013 No.
	<u>3</u>	<u>3</u>

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

**8. Tangible fixed assets**

	Computer equipment £
<b>Cost</b>	
At 1 January 2014 and 31 December 2014	<u>6,121</u>
<b>Depreciation</b>	
At 1 January 2014	5,746
Charge for the year	<u>125</u>
At 31 December 2014	<u>5,871</u>
<b>Net book value</b>	
At 31 December 2014	<u>250</u>
At 31 December 2013	<u>375</u>