

**TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019
FOR
THE SWINFEN CHARITABLE TRUST**

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THE SWINFEN CHARITABLE TRUST

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FOR THE YEAR ENDED 31 DECEMBER 2019**

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THE SWINFEN CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees shall hold the capital and income of the Trust Fund upon trust to apply the income, and all such part of the capital, at such time or times and in such manner to or for the benefit of such exclusively charitable objects and purpose in any part of the world as the Trustees in their discretion think fit and in particular for the provision of relief and/or treatment for anyone suffering from any 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 of any part of such income at compound interest by investing the same and the resulting income, in any 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 the income of the Charity arising in the current year.

Volunteers

The Charity is most grateful for the over 500 Medical Specialists who all give their time and expertise free of charge to advise doctors and other medical workers in the developing world to enable them to give the best possible treatment to their patients, often with the limited facilities that they have to hand. During the year nearly 300 cases were handled. The average cost of which would have been at least some £2,000, a number involving a number of medical specialist would have cost very much more. This cost does not include the cost, freely given, of our volunteer Systems Operators, in The United Kingdom and New Zealand, who keep our system running 24 hours a day 7 day a week without a break.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At the end of the year we had 400 Telemedical Links in 84 developing countries, with 692 referring doctors being advised on diagnosis and recommended medical treatment for their patients by some 500 volunteer medical specialists, without whom we would be unable to run our service.

One of the referring doctors wrote "Hoping that all at Swinfen are safe and thankful for you being there for us. You have a lovely service."

It has been a difficult year financially. With the very low interest rates the "Grant Making" charities have had much less money available with which to make grants to "front line" charities helping people in need. In addition to this our Fundraiser resigned in the middle of the year due to ill health, resulting in us making far fewer applications to Grant Making Charities. Despite this we are most grateful for the grants that we did receive.

THE SWINFEN CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

ACHIEVEMENT AND PERFORMANCE

Case from Vanuatu in the Western Pacific

Male patient with hip pain for 3 years following a fall from a tractor, with reduced hip movement, complaining of dizziness for 1 week. He had no bruising, bleeding or rash but a week ago had 20 minutes of no speech with left side weakness, which fully recovered, and today was dizzy with left sided hand numbness which recovered in 15 minutes. Long history of alcohol use. Summary anaemia with thrombocytopenia, no spleen or hepar palpable. Grateful for diagnosis and management advice.

Response from a Consultant Neurologist - Not enough information to give an opinion on the hip pain. The episode of speech loss sounds like a transient ischaemic attack but it is unusual to have both symptoms together unless he is left handed, is he? The biggest problem is his anaemia which has not responded to B12. It could contribute to the cerebral symptoms. Try to get an opinion on that first. If due to blood loss I would be reluctant to give aspirin for his TIAs.

Additional Response from Neurologist - The low platelets are immune in origin, but I suspect alcohol, the low Hb could be nutritional or due to GI blood loss possibly from oesophageal varices related to liver disease in combination with low platelet count. Macrocytosis with alcohol is common. Physical exercises may help the hip pain.

Case from Nepal

Male patient with pain over the right abdomen and chest pain for 3 months, diarrhoea with clay coloured stools and dark coloured urine.

Response from a consultant hepatologist - If there is a liver abscess, as suggested by the imaging, he will need IV antibiotics and possible aspiration.

Case from the Quinghai plateau, Tibet

40 year old Malaysian expat. In the past has suffered from eczema and had a positive TB skin test and treated with Isoniazide, but stopped after 3 months due to increased liver enzymes. Allergic to amoxicillin, aspirin and ibuprofen. For the last 4 to 6 weeks he has had an increasingly severe skin condition, mainly on his back, but also on his chest/abdomen, arm pits and inguinal, nothing on his arms or legs. He has tried hydrocortisone and miconazol cream, both without real effect. I guess this is a severe case of tinea corporis. We do not have Terbinafine tablets, I prescribed Fluconazole 200mg once a week for 4 weeks. I would appreciate your advice on treatment.

Response from a dermatologist - Four doses of fluconazole will be enough to see the response if you are going to get one. You could try Daivobet ointment for 4 weeks, but as the rash is very extensive it is unlikely to prove miraculous. Any emollient should help, petroleum jelly is a good choice. If he is not seeing remission within six weeks, he should see a dermatologist.

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 can be found in the Accounting Policies.

The Charity shows a deficit of £2,389 for the year compared with a deficit of £12,214 for 2018.

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.

Recruitment and appointment of new 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1077879

Principal address

Dene House
Dene Farm Lane
Wingham
Canterbury
Kent
CT3 1NU

THE SWINFEN CHARITABLE TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019

Trustees

Lord Swinfen MBE
H J Bardell MBE, FRGS
The Hon. A V E S Mayo
Prof K S Rheuban MD
B C Goss OBE
Lt.Col. C E A Mayo

Approved by order of the board of trustees on 8 July 2020 and signed on its behalf by:

Lord Swinfen - Trustee

THE SWINFEN CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 Unrestricted fund £	2018 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		36,184	43,813
 EXPENDITURE ON			
Raising funds		13,888	12,689
Charitable activities			
Staff costs		14,520	28,599
Other		10,165	14,739
Total		<u>38,573</u>	<u>56,027</u>
 NET INCOME/(EXPENDITURE)		<u>(2,389)</u>	<u>(12,214)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		32,523	44,737
 TOTAL FUNDS CARRIED FORWARD		<u><u>30,134</u></u>	<u><u>32,523</u></u>

The notes form part of these financial statements

THE SWINFEN CHARITABLE TRUST

**BALANCE SHEET
31 DECEMBER 2019**

	Notes	2019 Unrestricted fund £	2018 Total funds £
FIXED ASSETS			
Intangible assets	4	13,101	16,652
Tangible assets	5	220	438
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
		13,321	17,090
CURRENT ASSETS			
Debtors	6	129	287
Cash at bank		18,128	16,308
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
		18,257	16,595
CREDITORS			
Amounts falling due within one year	7	(1,444)	(1,162)
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
NET CURRENT ASSETS		16,813	15,433
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
TOTAL ASSETS LESS CURRENT LIABILITIES		30,134	32,523
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
NET ASSETS		30,134	32,523
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
FUNDS	8		
Unrestricted funds		30,134	32,523
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
TOTAL FUNDS		30,134	32,523
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 July 2020 and were signed on its behalf by:

Swinfen - Trustee

THE SWINFEN CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Swinfen Charitable Trust constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised in the Statement of Financial Activities 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 them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and the economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised but referred to in the Trustees' report.

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible assets

Amortisation is provided on a straight line basis over three years, in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on a straight line basis

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for the 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 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 charge against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE SWINFEN CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

1. ACCOUNTING POLICIES - continued

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.

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.

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 outcome could differ significantly from those estimates.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

3. STAFF COSTS

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

	2019	2018
Administration	1	3
	<u>1</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

4. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1 January 2019	24,978
Additions	7,162
	<u>32,140</u>
At 31 December 2019	
AMORTISATION	
At 1 January 2019	8,326
Charge for year	10,713
	<u>19,039</u>
At 31 December 2019	
NET BOOK VALUE	
At 31 December 2019	<u>13,101</u>
At 31 December 2018	<u>16,652</u>

THE SWINFEN CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2019 and 31 December 2019	6,994
DEPRECIATION	
At 1 January 2019	6,556
Charge for year	218
At 31 December 2019	6,774
NET BOOK VALUE	
At 31 December 2019	220
At 31 December 2018	438

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other debtors	129	287

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	2	-
Taxation and social security	280	-
Other creditors	1,162	1,162
	1,444	1,162

8. MOVEMENT IN FUNDS

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	32,523	(2,389)	30,134
TOTAL FUNDS	32,523	(2,389)	30,134

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,184	(38,573)	(2,389)
TOTAL FUNDS	36,184	(38,573)	(2,389)

THE SWINFEN CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	44,737	(12,214)	32,523
TOTAL FUNDS	<u>44,737</u>	<u>(12,214)</u>	<u>32,523</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,813	(56,027)	(12,214)
TOTAL FUNDS	<u>43,813</u>	<u>(56,027)</u>	<u>(12,214)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	44,737	(14,603)	30,134
TOTAL FUNDS	<u>44,737</u>	<u>(14,603)</u>	<u>30,134</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,997	(94,600)	(14,603)
TOTAL FUNDS	<u>79,997</u>	<u>(94,600)</u>	<u>(14,603)</u>

THE SWINFEN CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019.

THE SWINFEN CHARITABLE TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,184	43,813
Total incoming resources	36,184	43,813
EXPENDITURE		
Raising donations and legacies		
P. R. and fund raising	3,175	4,363
Other trading activities		
Development costs	10,713	8,326
Charitable activities		
Wages	13,969	27,340
Social security	-	(94)
Pensions	335	601
Consultancy	216	752
	14,520	28,599
Support costs		
Management		
Computer and website costs	1,857	1,937
Communications	1,957	2,281
Postage	725	345
Stationery costs	2,079	2,988
Travel and accommodation	1,713	4,483
Depreciation of tangible and heritage assets	218	218
	8,549	12,252
Finance		
Bank charges	296	485
Governance costs		
Independent examination	1,320	2,002
Total resources expended	38,573	56,027
Net expenditure	<u>(2,389)</u>	<u>(12,214)</u>