BWINDI COMMUNITY HOSPITAL

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Carr Stanyer Sims & Co.
Certified Public Accountants
P.O. Box 6293
Kampala, Uganda

Email: carrstan@carrstanyersims.com

BWINDI COMMUNITY HOSPITAL

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Contents **Page**

Management Report	1-3
Statement of Management Responsibilities	4
Independent Auditor's Report	5-6
Statement of Financial Position	7
Consolidated Statement of Comprehensive Income	8
Statement of Cash Flows	9
Notes to the Financial Statements	10-17
Detailed Expenditure Schedules	18-23

Carr Stanyer Sims & Co.
Certified Public Accountants
P.O. Box 6293
Kampala, Uganda.

Email: carrstan@carrstanyersims.com

BWINDI COMMUNITY HOSPITAL

Management Report

for the year ended 30 June 2015

Two years ago we launched our strategic plan that should guide us to our vision 2020: Becoming a specialist healthcare facility and center of excellence in health research and nursing education. We are steadily treading this path.

Infrastructure

- We have modified maternity to provide for gynecologist/obstetrician office and consultation room.
- We have imported a modern incinerator and constructed housing for the incinerator and now in process of final installation.
- Extended power line to UNSB
- Built a canteen for the school and firewood shed for UNSB
- Acquired more land (about 3 acres) for the school below CTPH property and a plot with a water source.
- We have also acquired a modern blood examination machine (Hematology Analyzer).

Under Construction

- Guest house extension at around Ushs. 25m.
- Volunteers Daniel and his wife Rachael are putting up a residential house by the guesthouse that they will donate when they leave.
- Accommodation for two staff at the staff village at Ushs. 58m.
- 8 bed premium ward at Ushs. 359m.

Human Resource

We are committed to recruiting and retaining top notch workers in order to realize our vision of 2020.

Presently, we have 156 staff of which 99 are full time staff (3 specialists, 2 doctors, 48 nurses / midwives, 9 paramedics, the rest are in support services) 3 Nurses and a clinical officer will be leaving us in a month for further studies. Plans are underway to replace them. We are also planning to get a replacement for Dr. Leonard (Pediatrician) who left in May to join his family.

Overall, a total of 35 staff left us last year (attrition rate of 33%). Unavoidable wastage was 19 (54.2%) while avoidable wastage was 16 (45.8%). This weighed heavily on service delivery. Worst hit departments/cadres were IT (100%); Accounts and Finance (60%), Medical officers (150%) yet these are essential positions/departments for the smooth running of the hospital.

BWINDI COMMUNITY HOSPITAL

Management Report

for the year ended 30 June 2015 (Continued)

The following departments were 100% stable: Administration, eQuality, Kanyashogye, Byumba, HR, Community Health & Batwa and Chaplaincy (7/19). The doctors and accountants have largely left for other jobs.

Our quest for staff secondment by government is still on. A letter from the Ministry of Health was written to the Ministry of Public Service seeking advice on posting doctors who are already on station. Despite this being a presidential pledge, we have not had a feedback yet.

Service Delivery

Summary of hospital based services:

Total OPD visits	: 23,943 of which 4,674 (19.5%) were children below 5 years
Visits due to Malaria	: 1,014 (4%)
HIV new diagnoses	: 345 (29/month)
Total admissions	: 3,789
Admissions of adults due to HIV	: 44/1126 (4%) compared with 199/1126 (17.7%) for malaria
Major surgeries	: 570 of which 449 (78.8%) were C-sections
Deliveries	: 1,374 of which 449 (32.7%) were C-sections

On the other hand, Public health interventions in the community are ongoing and on track.

This year, we concluded Live At Birth project aimed at improving maternal and child health. Apart from increasing number of people enrolled into eQuality, target for the rest of the indictors were met. We increased instructional deliveries from 50% to 85%, uptake long term methods among married women by 80%.

Funding for HIV acre activities is ending this September though we hope for renewal under STAR-SW.

Uganda Nursing School Bwindi - UCU Affiliate

Currently UNSB is still the only school training diploma in Nursing and Midwifery located in Kanungu. The school will be making two years this November. The school hopes to introduce the Certificate course in Nursing and Midwifery in order to operate more efficiency as well meeting the needs for this cadre in the community.

BWINDI COMMUNITY HOSPITAL

Management Report

for the year ended 30 June 2015 (Continued)

BOARD OF DIRECTORS

The following served on the Board during the period under review and up to the time of signing this report:

The Rt. Rev. Dan Zoreka	: Bishop of Kinkizi/Chairman
Dr. R.Birungi Mutahunga	: Executive Director/Secretary
Rev. Justus Tibesigwa	: Diocesan Secretary
Canon Charles Byarugaba	: Principal Hospital Administrator
Ms. Jane Anyango	: Principal Uganda Nursing School Bwindi
Dr. Scott Kellerman	: Hospital Founder
Mr. Kawesi Denis	: Finance Manger (up to 30 September 2014)
Mr. Nyombi Amos	: Finance Manager (up to 11 April 2015)
Mr. Edward Walugembe	: Finance Manager (w.e.f 12 April 2015)
Hon. Amama Mbabazi	: Area MP Kinkiizi West (Ex Officio)
Canon Precious Ngabirano	: Diocesan Chancellor (Ex Officio)
Dr. Stephen Ssebudde	: District Health Officer (Ex Officio)
Ms. Rita Katumba	: Diocesan Health Coordinator
Mr. James Kanyomozi	: Chairperson LC III Kayonza
Canon Dr. Ben Mbonye	: Co-Opted Member
Mr. Obed Mugisha	: Staff Representative
Mr. Robert Kamugisha	: Head of Nursing and Midwifery Services
Ms. Abigail Akirapa	: Country Director - Sustain for Life /Co-opted Member
Rev. Alfred Byarugaba	: Chairman - Community Health Community

RESULTS

The results for the period are set out in the Statement of Comprehensive Income on page 8.

AUDITORS

Carr Stanyer Sims & Co. were appointed as auditors of Bwindi Community Hospital, and have signified their willingness to continue in office.

By Order of the Board

Kanungu, Uganda

Date: 18/12/2015

DR. R. BIRUNGI MUTAHUNGA
SECRETARY / EXECUTIVE DIRECTOR

BWINDI COMMUNITY HOSPITAL

STATEMENT OF MANAGEMENT RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2015

The Board of Directors of Bwindi Community Hospital is required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Hospital at the end of each financial year and of the operating results for the year then ended. In respect of those financial statements, the Board is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Hospital will continue in business.

The Board is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of Bwindi Community Hospital and to enable them to ensure that the financial statements comply with accounting policies and guidelines of Bwindi Community Hospital and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are ultimately responsible for the internal controls. The Directors delegate the responsibility for the internal controls to management. Standards and systems of internal control are designed and implemented by management to provide reasonable assurance as to the integrity and reliability of the financial statements and to adequately safeguard the company's assets.

The Directors accept responsibility for the annual financial statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Financial Reporting Standards. The Directors are of the opinion that the financial statements give a true and fair view of the state of financial affairs of Bwindi Community Hospital and of its operating results for the year ended 30 June 2015. The Directors further accept responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the financial statements, as well as adequate systems of internal financial controls.

Nothing has come to the attention of the Directors to indicate that Bwindi Community Hospital will not remain a going concern for at least the next twelve months from the date of this statement.

Approved by the Board of Directors on .....18/12.....2015 and signed on its behalf by:

CHAIRMAN

SECRETARY

Carr Stanyer Sims & Co.
Certified Public Accountants

Ground Floor, Kisozi House
8 Kyaggwe Road
P.O. Box 6293, Kampala, Uganda
Phone: +256 (0)41 4258458/4236732
Fax: +256 (0)41 4236796
E-mail: carrstan@carrstanyersims.com

Independent Auditor's Report

to the Members of Bwindi Community Hospital

Report on the Financial Statements

We have audited the accompanying financial statements of **Bwindi Community Hospital** as set out on pages 7 to 23. The financial statements comprise the Statement of Financial Position at **30 June 2015**, the Statement of Comprehensive Income, and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

The Board of Directors' Responsibility for the Financial Statements

The Directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and in a manner required by the Uganda Companies Act, 2012, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Carr Stanyer Sims & Co.
Certified Public Accountants

Ground Floor, Kisozi House
8 Kyaggwe Road
P.O. Box 6293, Kampala, Uganda
Phone: +256 (0)41 4258458/4236732
Fax: +256 (0)41 4236796
E-mail: carrstan@carrstanyersims.com

Independent Auditor's Report

to the Members of Bwindi Community Hospital

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Hospital as at 30 June 2015, and of its financial performance and its cash flows for the year then ended in accordance with the accounting policies.

Carr Stanyer Sims & Co.
Certified Public Accountants

20 JAN 2016
Kampala, Uganda

BWINDI COMMUNITY HOSPITAL

Statement of Financial Position at 30 June 2015

	Note	2015 Ushs.	2014 Ushs.
ASSETS			
NON-CURRENT ASSETS			
Property and Equipment	3	3,536,598,405	3,846,249,525
CURRENT ASSETS			
Stocks	4	221,715,919	338,471,350
Receivables and prepayments	5	105,673,337	74,172,520
Funds in transit		56,501,800	38,922,800
Cash and Bank balances	6.1	381,183,558	359,551,820
		765,074,614	811,118,490
TOTAL ASSETS		**4,301,673,019**	**4,657,368,015**
FUNDS AND LIABILITIES			
FUNDS			
CAPITAL FUND	7	3,536,598,405	3,846,249,525
GENERAL FUND	8	542,038,867	358,064,730
TOTAL FUNDS		4,078,637,272	4,204,314,255
CURRENT LIABILITIES			
Bank overdraft	6.2	-	53,720
Payables and accruals	9	223,035,747	453,000,040
		223,035,747	453,053,760
TOTAL FUNDS AND LIABILITIES		**4,301,673,019**	**4,657,368,015**

These financial statements were approved by the Board of Directors on 18/12 2015 and were signed on its behalf by:

CHAIRMAN
THE RT. REV. DAN ZOREKA

EXECUTIVE DIRECTOR
DR. R. BIRUNGI MUTAHUNGA

BWINDI COMMUNITY HOSPITAL

Consolidated Statement of Comprehensive Income

for the year ended 30 June 2015

	Note / Schedule	2015 Actual Ushs.	2015 Budget Ushs.	*Restated* 2014 Actual Ushs.
INCOME				
Grants / Donations	10	2,280,946,990	3,920,246,303	4,493,738,100
Other income	11	993,469,668	699,369,000	619,732,220
Total Income		3,274,416,658	4,619,615,303	5,113,470,320
Less: Capital expenditure	I	(309,889,410)	(1,360,000,000)	(1,997,142,660)
Balance Available for Recurrent Expenditure		**2,964,527,248**	**3,259,615,303**	**3,116,327,660**
RECURRENT EXPENDITURE				
Human Resource Costs	II	956,716,360	1,622,308,395	1,355,804,430
Vehicle running	III	72,919,926	128,892,466	99,802,510
Medical and laboratory supplies	IV	588,737,600	461,513,248	396,755,800
Administration expenses	V	97,327,690	134,891,337	155,817,096
Repairs and maintenance	VI	81,125,391	68,553,097	50,212,740
Transport and travel	VII	31,129,230	49,668,938	59,521,590
Legal and professional fees	VIII	33,798,000	18,500,000	17,995,000
Prevention, Health Sensitisation & Awareness	IX	124,646,090	152,641,600	64,852,040
Patients care	X	21,046,320	135,611,000	23,606,080
Nursing School operating Expenses	XI	58,899,470	99,369,000	-
Promotion and publicity	XII	31,990,100	55,362,640	64,239,470
Cleaning and sanitation	XIII	44,449,510	67,792,204	54,981,150
Utilities	XIV	199,282,610	219,004,878	205,552,300
Support supervision	XV	419,728,330	45,506,500	212,677,080
Bank charges		18,756,484	-	27,196,250
Total Recurrent Expenditure		**2,780,553,111**	**3,259,615,303**	**2,789,013,536**
SURPLUS FOR THE YEAR	8	**183,974,137**	**-**	**327,314,124**

BWINDI COMMUNITY HOSPITAL

Statement of Cash Flows
for the year ended 30 June 2015

	2015 Ushs.	2014 Ushs.
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus for the year	183,974,137	327,314,124
Working capital changes		
Decrease in payables and accruals	(229,964,293)	12,555,410
Increase in stocks	116,755,431	(56,437,590)
(Increase) / Decrease in receivables and prepayments	(31,500,817)	(37,181,690)
Funds in transit	(17,579,000)	(37,769,490)
Cash inflows / (outflows) from Operating Activities	**21,685,458**	**208,480,764**
Movement in Cash and Cash Equivalent	21,685,458	208,480,764
Cash and Cash Equivalent at 1 July 2014	359,498,100	151,017,336
CASH AND CASH EQUIVALENTS AT 30 JUNE 2015	**381,183,558**	**359,498,100**
Analysed as follows:		
Cash at Bank	356,500,758	326,462,890
Cash in Hand	24,682,800	33,088,930
Bank overdraft	-	(53,720)
	381,183,558	**359,498,100**

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2015

1. LEGAL STATUS OF THE ACCOUNTING ENTITY

Bwindi Community Hospital is a Mission Hospital under the Church of Uganda, Diocese of Kinkiizi. The Hospital was started in 2003 as a clinic. The main objective of the Hospital is to bring holistic health care and life in all its fullness to the members of staff, patients, clients and visitors in the Hospital and community.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Accounting

The annual accounts are prepared under the historical cost convention on an accrual basis.

2.2 Tangible Non-Current Assets

Non-current assets are expensed through the Statement of Comprehensive Income in the year of purchase and are transferred to Capital Fund.

2.3 Depreciation

Fixed assets are depreciated on a straight line basis over their expected useful lives at the following rates:

Buildings	4% per annum
Furniture and fittings	15% per annum
Medical Equipment	20% per annum
Office equipment	20% per annum
Motor vehicles	25% per annum
Motorcycles	25% per annum
Minor Buildings	33.3% per annum
Computers and accessories	33.3% per annum

Depreciation is charged against Capital Fund and not against the General Fund in the Statement of Comprehensive Income.

2.4 Grants and Donations

Grants and donations are recognised on receipt, unless the donor specifically intends that they be used in a particular period, in which case they may be deferred.

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2015 (Continued)

2.5 **Foreign Currencies**

Transactions in foreign currencies are converted into Uganda shillings at actual rates ruling at the transaction dates. Monetary assets and liabilities held in foreign currencies at the reporting date are translated into Uganda shillings at the closing rate.

The following closing rates were used to translate balances held in foreign currencies:

	2015 Ushs.	2014 Ushs.
1 UK £ = Ushs. =	5,115	4,000
1 US $ = Ushs. =	3,250	2,500

2.6 **Cash and Cash Equivalents**

For the purpose of Statement of Cash Flow, cash and cash equivalents comprise cash in hand and bank balances.

2.7 **Retirement Benefit Fund**

The Hospital and its employees contribute to a statutory pension scheme, the National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Fund Act. The Hospital's obligations under the scheme are limited to specific contributions legislated from time to time and are currently 10% of the employees' gross salary.

The Hospital's contributions are charged to the Statement of Comprehensive Income in the period to which they relate.

2.8 **Stock**

Stock held at year end is valued at the lower of costs and net realisable value.

2.9 **Funds**

The funds of the Hospital are analysed between General and Capital Funds.

General funds are available for use at Management's discretion, within the overall objectives of the Hospital.

Capital funds are those tied up in non-current assets and therefore not readily available for future operations.

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2015 (Continued)

3. PROPERTY AND EQUIPMENT

3.1 Current Year

	Land Ushs.	Buildings Ushs.	Minor Building Ushs.	Motorcycles Ushs.	Motor Vehicles Ushs.	Office Equipment Ushs.	Furniture and Fittings Ushs.	Medical Equipment Ushs.	Work in Progress Ushs.	Computers and Accessories Ushs.	Total Ushs.
Cost/Valuation											
At 1 July 2014	286,300,000	1,032,136,290	189,976,135	128,694,150	374,273,230	443,679,452	302,736,050	1,422,358,103	1,382,450,840	222,217,740	5,784,821,990
Additions	158,080,000	-	76,694,280	-	-	4,100,000	12,500,000	34,678,650	12,604,400	11,232,080	309,889,410
Transfers	-	1,382,450,840	-	-	-	-	-	-	(1,382,450,840)	-	-
At 30 June 2015	444,380,000	2,414,587,130	266,670,415	128,694,150	374,273,230	447,779,452	315,236,050	1,457,036,753	12,604,400	233,449,820	6,094,711,400
Depreciation											
At 1 July 2013	-	253,011,348	163,782,687	32,173,538	255,495,768	321,085,092	130,988,652	613,086,979	-	168,948,401	1,938,572,465
Charge for the year	-	92,546,199	37,155,924	32,173,538	48,139,558	64,518,928	51,035,409	262,520,786	-	31,450,188	619,540,530
At 30 June 2015	-	345,557,547	200,938,611	64,347,076	303,635,326	385,604,020	182,024,061	875,607,765	-	200,398,589	2,558,112,995
Net Book Value											
At 30 June 2015	**444,380,000**	**2,069,029,583**	**65,731,804**	**64,347,074**	**70,637,904**	**62,175,432**	**133,211,989**	**581,428,988**	**12,604,400**	**33,051,231**	**3,536,598,405**

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2015 (Continued)

3. PROPERTY AND EQUIPMENT (Continued)

3.2 Previous Year

	Land Ushs.	Buildings Ushs.	Minor Building Ushs.	Motorcycles Ushs.	Motor Vehicles Ushs.	Office Equipment Ushs.	Furniture and Fittings Ushs.	Medical Equipment Ushs.	Work in Progress Ushs.	Computers and Accessories Ushs.	Total Ushs.
Cost/Valuation											
At 1 July 2013	216,300,000	969,136,290	189,976,135	10,400,000	263,766,870	328,155,552	145,812,550	482,185,713	1,064,478,180	127,868,040	3,798,079,330
Additions	70,000,000	63,000,000	-	128,694,150	110,506,360	115,523,900	156,923,500	940,172,390	317,972,660	94,349,700	1,997,142,660
Disposals	-	-	-	(10,400,000)	-	-	-	-	-	-	(10,400,000)
At 30 June 2014	286,300,000	1,032,136,290	189,976,135	128,694,150	374,273,230	443,679,452	302,736,050	1,422,358,103	1,382,450,840	222,217,740	5,784,821,990
Depreciation											
At 1 July 2013	-	177,790,500	159,399,125	10,126,042	207,356,210	232,729,318	85,578,244	349,772,632	-	119,825,318	1,342,577,389
Charge for the year	-	75,220,848	4,383,562	32,173,538	48,139,558	88,355,774	45,410,408	263,314,347	-	49,123,083	606,121,118
Disposals	-	-	-	(10,126,042)	-	-	-	-	-	-	(10,126,042)
At 30 June 2014	-	253,011,348	163,782,687	32,173,538	255,495,768	321,085,092	130,988,652	613,086,979	-	168,948,401	1,938,572,465
Net Book Value											
At 30 June 2014	**286,300,000**	**779,124,942**	**26,193,448**	**96,520,612**	**118,777,462**	**122,594,360**	**171,747,398**	**809,271,124**	**1,382,450,840**	**53,269,339**	**3,846,249,525**

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2015 (Continued)

4. STOCKS

	2015 Ushs.	2014 Ushs.
Drugs	178,271,890	283,099,340
Consumables	34,391,029	38,143,910
Mosquito Nets	9,053,000	8,317,500
Kitchen inventories	-	8,910,600
TOTAL (To Page 7)	**221,715,919**	**338,471,350**

5. RECEIVABLES AND PREPAYMENTS

	2015 Ushs.	2014 Ushs.
Prepayments	26,895,024	23,197,010
Students fees	24,605,700	-
Other advances	21,737,383	22,644,850
Staff advances	7,304,310	15,741,570
Unexplained cash difference	25,130,920	-
Patients fees in arrears	-	8,799,100
Pledges - Receivables	-	2,040,000
Investment-Micro Hydro Power	-	1,749,990
TOTAL (To Page 7)	**105,673,337**	**74,172,520**

6. CASH AND BANK BALANCES

	2015 Ushs.	2014 Ushs.
6.1 Stanbic Bank Uganda Limited, Kihiihi		
BCH (Grants Account)	40,658,973	121,937,420
Heal Project Account	929,877	75,030,530
US Dollar Account (US $ 17,166.66)	55,791,645	47,110,590
Uganda Nursing School Account	107,865,628	26,874,700
BCH Guest House Account (US $ 226.09)	734,792	14,002,550
Gideon Scholarship	20,050	8,656,050
Nurses School Account (US $ 486.61)	1,581,483	7,388,150
Peter Scholarship	7,791,300	6,314,000
Tumwakiire Emily's Account	73,500	6,239,000
Mpungu Kanyashogye Account	5,295,537	1,163,730
Primary Health Care	12,720	1,315,750
Egpaf	-	567,580
BCH CSF Grant Account	64,979,562	80,040
BCH General Account	32,450,454	-
Cooperative Bank (UK)		
Current Account (£ 7,490.76)	38,315,237	9,782,800
Cash in hand	24,682,800	33,088,930
TOTAL (To Page 7)	**381,183,558**	**359,551,820**

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2015 (Continued)

		2015 Ushs.	2014 Ushs.
6.2	**Bank Overdraft**		
	Stanbic Bank Uganda Limited, Kihiihi		
	Operational Account	-	53,220
	Japanese Grant Account	-	500
	TOTAL (To Page 7)	**-**	**53,720**

7. CAPITAL FUND

The balance on this account represents amounts expended on fixed assets as reduced by depreciation and disposals as follows:

	2015 Ushs.	2014 Ushs.
Balance at 1 July 2014	3,846,249,525	2,455,501,941
Additions to fixed assets during the year	309,889,410	1,997,142,660
Depreciation charge for the year	(619,540,530)	(606,121,118)
Net book value of disposals	-	(273,958)
Balance at 30 June 2015	**3,536,598,405**	**3,846,249,525**

8. GENERAL FUND

The balance on this account relates to accumulated surpluses / (deficits) as follows:

	2015 Ushs.	2014 Ushs.
Balance at 1 July 2014	358,064,730	30,750,606
Surplus for the year (from Page 8)	183,974,137	327,314,124
Balance at 30 June 2015	**542,038,867**	**358,064,730**

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2015 (Continued)

9. PAYABLES AND ACCRUALS

The balance on this account is made up as follows:

	2015 Ushs.	2014 Ushs.
Other payables	171,611,517	400,824,240
Payables	29,979,080	11,375,800
Accruals (Carr Stanyer Sims & Co.)	11,800,000	11,800,000
Prepaid school fees	9,645,150	-
Jackson Tukamusherura	-	29,000,000
TOTAL (To Page 8)	**223,035,747**	**453,000,040**

10. GRANTS

Donor	2015 Actual Ushs.	2015 Budget Ushs.	2014 Actual Ushs.
Major donors			
Sustain for Life / Comic Relief	27,469,140	188,000,000	577,833,450
Stars Foundation	-	-	128,000,000
Civil Society Fund	237,937,000	194,815,004	121,671,000
BAN-CIDA	112,412,160	293,920,000	370,390,260
Crown Family	225,000,000	-	112,500,000
James Jamerson & Steve Wolf	-	-	254,185,000
Holmes Rollston	56,250,000	-	62,500,000
Patrick Spearman	-	-	55,000,000
Eco Life Foundation	-	-	82,087,500
Macauley Foundation	37,500,000	100,000,000	31,250,000
Other donors	883,568,720	2,918,511,299	989,981,490
10% KF Administration costs	-	-	49,560,630
Grants	-	-	10,837,370
Friends of Bwindi	97,196,240	-	-
AKP	21,312,500	-	-
AFRICOMED	58,710,000	-	-
East Bay Community	47,500,000	-	-
PHC	128,139,050	110,000,000	-
EGPAF	47,647,790	60,000,000	-
RCGP	42,131,630	-	-
Donations in kind			
AFRICOMED	-	-	859,591,500
Rotary International-UNSB	15,617,790	-	321,291,300
Other in kind donations	-	55,000,000	215,987,840
Medical supplies in kind	-	-	23,471,810
Egpaf	679,140	-	129,005,500
Ministry of Health-Primary Health Care	240,936,690	-	98,593,450
UPMB	939,140	-	-
TOTAL (To Page 8)	**2,280,946,990**	**3,920,246,303**	**4,493,738,100**

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2015 (Continued)

11. OTHER INCOME

	2015 Actual Ushs.	2015 Budget Ushs.	2014 Actual Ushs.
Patients user fees	513,651,320	300,000,000	400,306,660
Sundry income	233,012,931	300,000,000	174,778,400
Gain on exchange (Net)	157,882,367	-	16,551,460
Students fees	88,923,050	99,369,000	26,995,700
Proceeds from the sale of assets	-	-	1,100,000
TOTAL (To Page 8)	**993,469,668**	**699,369,000**	**619,732,220**

12. TAXATION

The Hospital is a non-profit making organisation and therefore no tax is expected to accrue in respect of these accounts. The Hospital is exempt from Corporation Tax by the Uganda Revenue Authority under Section 2(bb) (b) and Section 21(1) (f) subject to obtaining a written confirmation from the Commissioner.

13. CONTINGENT LIABILITY

There were no contingent liabilities as at 30 June 2015.

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules
for the year ended 30 June 2015

		2015 Actual Ushs.	2015 Budget Ushs.	2014 Actual Ushs.
I	**CAPITAL EXPENDITURE**			
	Land	158,080,000	30,000,000	70,000,000
	Minor buildings	76,694,280	107,500,000	-
	Medical equipment	34,678,650	61,500,000	940,172,390
	Work in Progress-Buildings	12,604,400	300,000,000	317,972,660
	Furniture	12,500,000	-	156,923,500
	Computers and accessories	11,232,080	-	94,349,700
	Office equipment	4,100,000	15,000,000	115,523,900
	Motor vehicles	-	-	110,506,360
	Motorcycles	-	-	128,694,150
	Buildings	-	846,000,000	63,000,000
	TOTAL (To Page 8)	**309,889,410**	**1,360,000,000**	**1,997,142,660**
II	**HUMAN RESOURCE COSTS**			
	Salaries	579,481,200	1,481,677,395	865,976,180
	NSSF (10%) contribution	132,006,310	-	90,586,740
	Transport allowance	69,526,640	-	81,957,550
	Staff housing	54,810,000	51,336,000	51,777,700
	Professional development	44,827,200	-	75,044,950
	Wages	20,145,840	-	11,815,280
	Meals and allowances	17,479,900	53,190,000	18,304,000
	Volunteer costs	12,512,570	18,500,000	22,089,850
	Break tea	9,606,000	-	19,617,000
	Sports recreation	5,421,240	4,660,000	8,145,880
	Data clerks	2,920,000	-	4,712,000
	Uniforms	2,267,000	5,740,000	5,607,000
	Medical costs	1,478,500	5,355,000	5,903,600
	Byumba	1,470,000	-	8,232,000
	Emergency kit	1,446,000	-	686,700
	Wilber Tumwesigye	1,157,960	-	13,465,490
	Recruitment expenses	160,000	1,850,000	470,000
	10% KF Administration	-	-	71,072,510
	Procurement	-	-	340,000
	TOTAL (To Page 8)	**956,716,360**	**1,622,308,395**	**1,355,804,430**

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2015 (Continued)

		2015 Actual Ushs.	2015 Budget Ushs.	*Restated* 2014 Actual Ushs.
III	**VEHICLE RUNNING**			
	Fuel and lubricants	44,735,960	104,892,466	42,281,970
	Vehicle repairs	8,368,030		33,712,360
	Insurance	9,893,816	-	14,092,980
	Motorcycles	9,408,720	24,000,000	2,473,200
	Tyres	513,400		7,242,000
	TOTAL (To Page 8)	**72,919,926**	**128,892,466**	**99,802,510**
IV	**MEDICAL AND LABORATORY SUPPLIES**			
	Drugs	496,188,333	446,513,248	372,478,900
	Expired drugs	86,693,187	-	21,693,400
	Laboratory supplies	2,159,000	-	-
	Small furnishing	2,144,000	15,000,000	-
	Tools and Small equipment	1,503,080	-	1,170,000
	Other supplies	50,000	-	1,413,500
	TOTAL (To Page 8)	**588,737,600**	**461,513,248**	**396,755,800**
V	**ADMINISTRATION EXPENSES**			
	Internet	33,388,500	76,754,975	36,651,500
	Electrical supplies	18,548,700	500,000	6,315,750
	Insurance	18,491,420	17,335,949	11,594,750
	Telephone and telecommunication	9,037,280	17,991,013	8,541,780
	Printing and copying	7,598,800	22,309,400	6,601,400
	Stationery and office supplies	5,589,100	-	26,193,560
	Membership fees	2,520,000	-	2,830,000
	Administration expenses-Other	1,472,000	-	53,198,456
	Licence and permits	515,000	-	760,000
	Books and subscriptions	105,090	-	2,017,000
	Postages	36,800	-	60,900
	Operating utilities	25,000	-	1,052,000
	TOTAL (To Page 8)	**97,327,690**	**134,891,337**	**155,817,096**

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules
for the year ended 30 June 2015 (Continued)

		2015 Actual Ushs.	2015 Budget Ushs.	*Restated* 2014 Actual Ushs.
VI	**REPAIRS AND MAINTENANCE**			
	Buildings	49,247,491	50,213,097	20,449,500
	Utilities	9,103,680	-	7,237,020
	Furniture and small equipment	5,770,120	-	959,500
	Office equipment	4,855,000	18,340,000	313,400
	Generator	4,582,500	-	11,254,980
	Computer hardware	3,316,000	-	870,000
	Repairs & Maintenance - Other	2,188,100	-	445,000
	Medical equipment	1,249,000	-	7,993,340
	Telephone	692,500	-	690,000
	Tools	121,000	-	-
	TOTAL (To Page 8)	**81,125,391**	**68,553,097**	**50,212,740**
VII	**TRANSPORT AND TRAVEL**			
	Carriage	20,914,900		43,479,190
	Transport	7,295,330	49,668,938	15,497,400
	Accommodation	2,919,000		545,000
	TOTAL (To Page 8)	**31,129,230**	**49,668,938**	**59,521,590**
VIII	**LEGAL AND PROFESSIONAL FEES**			
	Audit fees	11,800,000		11,800,000
	Survey / Inspection Fees	-		6,050,000
	Legal Service Fees	1,065,000		145,000
	Consulting	20,933,000		-
	TOTAL (To Page 8)	**33,798,000**	**18,500,000**	**17,995,000**

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2015 (Continued)

		2015 Actual Ushs.	2015 Budget Ushs.	2014 Actual Ushs.
IX	**PREVENTION, HEALTH SENSITISATION AND AWARENESS**			
	Community Based Family Planning	69,180,140	62,545,600	8,907,000
	Food and Nutrition	24,546,580	30,096,000	23,543,460
	Support Supervising TBAs / VHP	14,970,260	-	553,000
	Stationery	5,956,800	-	-
	Basic Home Improvement	3,380,000	60,000,000	10,073,000
	Confidential Inquiry	2,361,280	-	5,244,980
	Furniture and Fittings	2,046,000	-	1,255,000
	Prevention, Health sensitisation and awareness- other	912,000	-	2,995,000
	Public Health	549,000	-	146,000
	Mental Health and Alcoholism	393,830	-	1,534,500
	Training Materials	155,200	-	278,500
	Malnutrition Screen and Immunisation	120,000	-	30,000
	TB Screening	75,000	-	1,886,000
	Adolescent Programme	-	-	1,183,500
	Vulnerable Women	-	-	377,100
	Data Clerk Meals	-	-	250,000
	Population Survey	-	-	750,000
	Water and Sanitation	-	-	258,000
	Defaulters tracking	-	-	5,587,000
	TOTAL (To Page 8)	**124,646,090**	**152,641,600**	**64,852,040**
X	**PATIENTS CARE**			
	Subsidised Mosquito nets and beddings	884,500	-	4,380,000
	Patients care-Other	5,608,200	-	1,000,000
	Patients food	4,992,500	78,584,000	3,073,840
	Beddings and other furnishing	307,000	38,776,000	691,500
	Facilitating referrals	6,255,700	-	245,000
	Patient +ve living programme			
	Patient Support Meetings	296,000		2,462,000
	Family Support Group	594,000		1,418,700
	Dance & Drama	-	18,251,000	768,000
	Developmental Programs	1,691,250		8,954,540
	Aerial Children's Club	150,000		612,500
	Fuels utilities	267,170	-	-
	TOTAL (To Page 8)	**21,046,320**	**135,611,000**	**23,606,080**

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2015 (Continued)

		2015 Actual Ushs.	2015 Budget Ushs.	2014 Actual Ushs.
XI	**NURSING SCHOOL OPERATING EXPENSES**			
	Feeding programme	32,687,840	33,275,000	-
	Trips and field work	12,535,000	21,584,000	-
	Examination tests and course work	6,132,000	12,000,000	-
	Uniforms	2,664,000	2,400,000	-
	Students books and library	1,980,000	24,000,000	-
	Students recreation and welfare	1,274,200	5,210,000	-
	Other utilities	1,202,080	900,000	-
	Student costs	424,350	-	-
	TOTAL (To Page 8)	**58,899,470**	**99,369,000**	-
XII	**PROMOTION AND PUBLICITY**			
	Printing and Display	20,291,000	-	24,374,000
	Promotion and publicity	4,479,000	-	-
	Public Health Radio broadcasts	4,030,000	17,038,590	6,215,000
	Events	1,958,100	-	5,532,700
	Partnerships with camps and guides	583,000	-	2,070,570
	Advertising	500,000	38,324,050	23,353,200
	Outreach announcements on radio	149,000	-	2,694,000
	TOTAL (To Page 8)	**31,990,100**	**55,362,640**	**64,239,470**
XIII	**CLEANING AND SANITATION**			
	Sanitation and disinfection	40,860,660	67,792,204	47,990,150
	Tools and Small Equipment	3,588,850	-	6,963,000
	Landscaping	-	-	28,000
	TOTAL (To Page 8)	**44,449,510**	**67,792,204**	**54,981,150**

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2015 (Continued)

		2015 Actual Ushs.	2015 Budget Ushs.	*Restated* 2014 Actual Ushs.
XIV	**UTILITIES**			
	Food and Kitchen Utilities	83,483,190	55,240,000	53,113,080
	Generator	48,932,540	163,764,878	127,627,220
	Solar / Hydro Energy	32,787,690	-	2,741,400
	Security	24,561,670	-	13,098,850
	Office Equipment Supplies	4,873,620	-	1,932,500
	Water	2,447,500	-	6,169,250
	Gas	2,158,000	-	870,000
	Supplementary lighting	38,400	-	-
	TOTAL (To Page 8)	**199,282,610**	**219,004,878**	**205,552,300**
XV	**SUPPORT SUPERVISION**			
	Support Supervision	237,932,640	45,506,500	137,238,980
	Community Involvement	144,869,470	-	68,672,900
	Meetings and Workshops	34,264,420	-	4,422,000
	Board	1,413,600	-	1,224,700
	Management	1,248,200	-	1,118,500
	TOTAL (To Page 8)	**419,728,330**	**45,506,500**	**212,677,080**