

BWINDI COMMUNITY HEALTH CENTRE

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008

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

BWINDI COMMUNITY HEALTH CENTRE

Management Report **for the year ended 30 June 2008**

Bwindi Community Health Centre (BCHC) is located in the south western part of Uganda. BCHC was founded in 2002 by Dr. Scott Kellermann, an Anglican missionary under the Diocese of Kinkiizi. BCHC has grown from services offered by a few individuals under a tree, three years ago to services offered in a well organised infrastructure and system.

MISSION

Giving holistic health care and life in all its fullness to the staff, patients, clients and visitors in the hospital and community.

VISION

A healthy and productive community free from preventable disease and with excellent health services accessible to all.

OBJECTIVES

- Reduce infant and maternal mortality rates especially within the area.
- Reduce the prevalence of the two killer diseases in the area; HIV/AIDS and Malaria.
- Improve diagnosis and treatment of Sexually Transmitted Infections.
- Eliminate stigma and sensitising the local community about positive living.
- Increase accessibility of health services for the community in very remote counties of the area.
- Address “all around” basic needs of the Batwa community.
- Sensitise community especially the adolescents, about Sexual Reproductive Health matters.
- Improve the knowledge of the local community in disease prevention.
- Offer immunisation services to the children in the community.

BWINDI COMMUNITY HEALTH CENTRE

Management Report **for the year ended 30 June 2008**

BCHC has to a great extent achieved its objectives over time. However, we are still focussed to completely achieving the objectives. Our accomplishments have been achieved and maintained by:

- Mobile “all inclusive” health services to the community in poorly accessed areas.
- Encouraging all expecting mothers that come for antenatal services to test for HIV in order to benefit from our extended PMTCT Programme.
- Offering subsidised antenatal and postnatal services
- Encouraging mothers to have safe deliveries at BCHC. The charges have been subsidised.
- Involving Traditional Birth Attendants (TBA's) in the sensitisation programme
- Providing “all around” basic knowledge to the community through door to door and cell to cell outreaches.
- Worked out a partnership with JCRC to provide Anti-Retroviral Therapy
- Offered scholarships to the community with a priority to the Batwa scholars
- Admission and close follow up after admission of malnourished children
- Sale of subsidised Insecticide Treated Nets at BCHC and in door to door outreaches.

During the last year, there have been a lot of changes to the way BCHC is run. A clear chain of command has been drawn with the management constituting of the heads of programme areas (Medical and non-medical). The Principal Administrator heads the non-clinical areas and the Principal Medical Officer heads the clinical area. Both are accountable to the Medical Superintendent who is in turn accountable to the Board of Directors.

BOARD OF DIRECTORS

The following served on the Board during the period under review:

Rt. Rev. John Ntegyereize	: Chairman
Dr. Paul Williams	: Secretary
Rev. Canon Bernard Bagaba	: Member
Mrs. Christine Tumusiime	: Member
Rev. Geoffrey Tindamanyire	: Member
Pastor Manasseh Twinamasiko	: Member
Canon Charles Byarugaba	: Member
Ms. Veronica Ndagano	: Member
Ms. Vicky Holt	: Member
Dr. Scott Kellermann	: Founder

BWINDI COMMUNITY HEALTH CENTRE

Management Report **for the year ended 30 June 2008**

The Human Resources department led by Canon Charles Byarugaba is focused on recruiting and retaining competent staff. Training of staff through teaching sessions, workshops and sponsorship for further education is considered often.

The Sexual and Reproductive Health (SRH) programme led by Dr. Doreen Agasha is focused on increasing the numbers of women that come for safe delivery at the hospital rather than risk their lives and the lives of the new born babies in the hands of the traditional birth attendants.

A waiting Mother's Hostel was constructed in the year 2007/2008 so that expecting mothers can come and stay at the Hospital in the last days of pregnancy. This has been very helpful considering the transport problems in the area if mothers who live miles away from the hospital get into labour.

The SRH last year got into partnership with Marie Stopes in effort to enhance the awareness and services of family planning.

The Child health programme led by Dr. Doreen Agasha is focused on the children with long term illnesses and teaching the community the need of good diet for the infants. In 2007/2008 a Paediatric Ward with a dies demonstration garden was constructed and moved into. Malnourished and ill children are admitted here for special care.

The HIV/AIDs programme headed by Dr. Paul Williams is focused on increasing awareness of the killer disease and increasing the numbers of the Post Test that benefit from the provision of Anti-Retroviral from Joint Clinical Research Centre (JCRC). Outreaches by this department are conducted three times a week.

The out patients, Dental and Eye health programme led by James Twebaze is focused on increasing the numbers of patients that seek service from the hospital and paying special attention to the dental, eye, malaria, epilepsy and mental health problems.

The Adult in-patients and diagnostics programme led by Dr. Birungi Mutahunga R. Edwin is focused on offering care to patients diagnosed with infectious diseases. Diagnosis equipment including the X-ray and Ultra Sound machines are available at the Hospital.

The Administration department led by Canon Charles Byarugaba resolved into a team of well organised and systematic activities. Repairs and maintenance are time tabled. Procurement trips are planned. Sanitation is improved greatly. Flow of stock both medical and non-medical is closely monitored.

BWINDI COMMUNITY HEALTH CENTRE

Management Report for the year ended 30 June 2008

The Finance and Accounts department led by Veronica Ndagano is focused on maximised accountability of the financial resources. Monthly reports are produced for management showing the financial status of the organisation. Budgets are being set for every expenditure. Documented transactions are a must. The accounts of Bwindi Community Hospital have for the first time been audited.

The Public Relations and Fundraising programme led by Dr. Scott is focused on building strong relationships with the donor world. All efforts are made to ensure an updated website with regular newsletters for supporters. All donors in Bwindi Community Health Centre data base are relevantly informed about the progress at the Health Centre.

Our donor list ranges from individual tourists who donate US \$ 10 to US \$ 10,000. Apart from the grants from JCRC, Voluntary Service Overseas and Primary Health Care all the donations are sourced from the connections that the department makes with individuals. The team makes good use of the opportunities arising from tourists that come to Bwindi Impenetrable Forest and National Park.

The Community Health and Batwa (CHB) programme led by Rev. Samuel Bigaruka is focused on reaching out to the local masses especially the Batwa that have difficulty accessing the Hospital. The programme has ensured a duplicated mobile clinic for all services of BCHC to several parts of the area.

BCHC is moving in the right direction.

RESULTS

The results for the period are set out in the Income and Expenditure Statement on page 8.

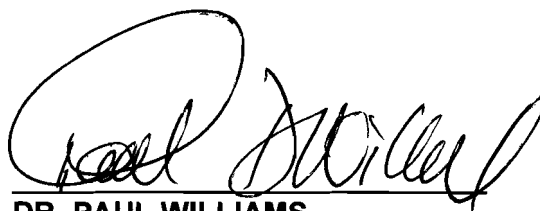
AUDITORS

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: 24/11/08



DR. PAUL WILLIAMS
SECRETARY / MEDICAL SUPERINTENDENT

Independent Auditors' Report
to the Members of Bwindi Community Health Centre

Report on the Financial Statements

We have audited the accompanying financial statements of **Bwindi Community Health Centre** as set out on pages 7 to 18. The financial statements comprise the Balance Sheet at **30 June 2008**, and the Income and Expenditure Statement, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Directors' Responsibility for the Financial Statements

The Directors are responsible for the preparation and fair presentation of these financial statements in accordance with the various donor reporting requirements and the organisation's accounting policies. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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

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Independent Auditors' Report

to the Members of Bwindi Community Health Centre

We report that:

Included in the Income and Expenditure Statement on page 8 is Guest House expenditure of Ushs. 30,553,000. The records supporting this expenditure were not available for our inspection.

Qualified Opinion: Limitation of Scope

Except as reported above, in our opinion, the financial statements give a true and fair view of the financial position of the organisation at 30 June 2008, and of the deficit and cash flows for the year then ended in accordance the donor reporting guidelines.


Carr Stanyer Sims & Co.
Certified Public Accountants

28 NOV 2008


Kampala, Uganda

BWINDI COMMUNITY HEALTH CENTRE


Balance Sheet at 30 June 2008

	Note	2008 Ushs.
ASSETS		
NON-CURRENT ASSETS		
	3	941,852,823
CURRENT ASSETS		
Stocks	4	15,573,930
Debtors and prepayments	5	115,289,774
Funds in transit		53,029,130
Bank and cash balances	6	18,458,229
		202,351,063
TOTAL ASSETS		1,144,203,886
FUNDS AND LIABILITIES		
FUNDS		
CAPITAL FUND	7	941,852,823
GENERAL FUND	8	172,558,213
TOTAL FUNDS		1,114,411,036
CURRENT LIABILITIES		
Payables and accruals	9	29,792,850
TOTAL FUNDS AND LIABILITIES		1,144,203,886

These financial statements were approved by the Board of Directors on 24/11/ 2008 and were signed on its behalf by:


CHAIRMAN

RT. REV. JOHN W. NTEGYEREIZE


MEDICAL SUPERINTENDENT

DR. PAUL WILLIAMS

BWINDI COMMUNITY HEALTH CENTRE

Income and Expenditure Statement

for the year ended 30 June 2008

	Note / Schedule	2008 Ushs.
INCOME		
Grants / Donations	10	1,196,357,460
Other income	11	55,095,069

Total Income		1,251,452,529
Less: Capital expenditure	I	(657,756,050)

Balance available for recurrent expenditure		593,696,479

RECURRENT EXPENDITURE		
Human Resource Costs	II	357,061,570
Vehicle running	III	64,999,700
Medical and laboratory supplies	IV	49,864,900
Administration expenses	V	43,492,077
Field activities	VI	32,684,550
Repairs and maintenance	VII	11,772,000
Transport and travel	VIII	9,953,850
Legal and professional fees	IX	8,500,000
Free treatment	X	6,869,390
Patients care	XI	5,938,200
Equipment replacement	XII	5,443,000
Promotion and publicity	XIII	4,835,900
Cleaning and sanitation	XIV	3,842,829
Utilities	XV	3,706,600
Bank charges		2,541,020
Guest House		30,553,000

Total Recurrent Expenditure		642,058,586

DEFICIT FOR THE YEAR		(48,362,107)
		=====

BWINDI COMMUNITY HEALTH CENTRE

Cash Flow Statement for the year ended 30 June 2008

	2008 Ushs.
CASH FLOWS FROM OPERATING ACTIVITIES	
Net Deficit for the year	(48,362,107)
Working capital changes	
Increase in payables and accruals	23,182,770
Stocks	(15,573,930)
Debtors and prepayments	100,418,606
Funds in transit	(44,446,370)

Net cash inflows from operating activities	15,218,969

Net Increase / (Decrease) in Cash and Cash Equivalent	15,218,969
Cash and Cash Equivalent at 1 July 2007	3,239,260

CASH AND CASH EQUIVALENTS AT 30 JUNE 2008	18,458,229
	=====

BWINDI COMMUNITY HEALTH CENTRE

Notes to the Financial Statements

for the year ended 30 June 2008

1. STATUS

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

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

Building	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 Income and Expenditure Statement.

2.3 Foreign Currencies

Amount received in foreign currency is translated into Uganda shillings at rates ruling at the time of the transfer and banked on Uganda shillings account.

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 HEALTH CENTRE

Notes to the Financial Statements

for the year ended 30 June 2008 (Continued)

3. NON CURRENT ASSETS

	<u>Land</u> Ushs.	<u>Buildings</u> Ushs.	<u>Mini</u> <u>Building</u> Ushs.	<u>Motor</u> <u>cycles</u> Ushs.	<u>Motor</u> <u>vehicles</u> Ushs.	<u>Office</u> <u>Equipment</u> Ushs.	<u>Furniture</u> <u>and</u> <u>Fittings</u> Ushs.	<u>Medical</u> <u>Equipment</u> Ushs.	<u>Work in</u> <u>Progress</u> Ushs.	<u>Computers</u> <u>and</u> <u>Accessories</u> Ushs.	<u>Total</u> Ushs.
<u>Cost/Valuation</u>											
At 1 July 2007	-	-	-	-	-	-	-	-	-	-	-
Prior year adjustment	74,350,000	53,878,500	7,000,000	3,000,000	40,060,000	56,785,000	2,157,500	130,392,900	-	-	367,623,900
Additions	69,000,000	156,794,070	17,619,000	6,400,000	100,860,000	2,320,000	19,597,500	30,622,640	246,572,840	7,970,000	657,756,050
At 30 June 2008	143,350,000	210,672,570	24,619,000	9,400,000	140,920,000	59,105,000	21,755,000	161,015,540	246,572,840	7,970,000	1,025,379,950
<u>Depreciation</u>											
At 1 July 2007	-	-	-	-	-	-	-	-	-	-	-
Prior year adjustment	-	1,854,000	388,500	375,000	14,000,000	5,161,933	278,662	12,500,000	-	-	34,558,095
Charge for the year	-	4,320,220	4,067,451	750,000	21,235,000	4,723,758	3,251,025	8,067,468	-	2,554,110	48,969,032
At 30 June 2008	-	6,174,220	4,455,951	1,125,000	35,235,000	9,885,691	3,529,687	20,567,468	-	2,554,110	83,527,127
<u>Net Book Value</u>											
At 30 June 2008	143,350,000	204,498,350	20,163,049	8,275,000	105,685,000	49,219,309	18,225,313	140,448,072	246,572,840	5,415,890	941,852,823

Prior year adjustment relates to cost and accumulated depreciation at 1 July 2007.

BWINDI COMMUNITY HEALTH CENTRE

Notes to the Financial Statements for the year ended 30 June 2008 (Continued)

4. STOCKS

	2008 Ushs.
Drugs	11,289,630
Consumables	4,284,300

TOTAL (To Page 7)	15,573,930
	=====

5. DEBTORS AND PREPAYMENTS

	2008 Ushs.
Pledges - Receivables	96,357,530
Prepayments	11,186,674
Patients fees in arrears	7,745,570

TOTAL (To Page 7)	115,289,774
	=====

6. BANK AND CASH BALANCES

	2008 Ushs.
Stanbic Bank Uganda Limited, Kihiihi	
Operational	7,665,630
Primary Health Care	3,150,899
Cash in hand	7,641,700

TOTAL (To Page 7)	18,458,229
	=====

BWINDI COMMUNITY HEALTH CENTRE

Notes to the Financial Statements for the year ended 30 June 2008 (Continued)

7. CAPITAL FUND

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

	2008 Ushs.
Balance at 1 July 2007	-
Transfer from General Fund	333,065,805
Additions to fixed assets during the year	657,756,050
Depreciation charge for the year	(48,969,032)

Balance at 30 June 2008	941,852,823
	=====

8. GENERAL FUND

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

	2008 Ushs.
Balance at 1 July 2007	-
Prior year adjustment	553,986,125
Deficit for the year	(48,362,107)
Transfer to Capital Fund	(333,065,805)

Balance at 30 June 2008	172,558,213
	=====

Prior year adjustment relates to net assets at 1 July 2007.

9. CREDITORS AND ACCRUALS

The balance on this account is made up as follows:

	2008 Ushs.
Accruals (Carr Stanyer Sims & Co.)	8,260,000
Creditors	6,639,910
Other creditors	14,892,940

TOTAL (To Page 7)	29,792,850
	=====

BWINDI COMMUNITY HEALTH CENTRE

Notes to the Financial Statements

for the year ended 30 June 2008 (Continued)

10. GRANTS

Donor	2008 Ushs.
Major donors - Kellermann's Foundation	917,784,460
Kellerman's Account	205,397,810
Joint Clinical Research Centre	26,654,100
Donations in kind	23,225,000
Sundry donors	16,776,730
Ministry of Health-Primary Health Care	3,099,960
Voluntary Services Overseas	3,419,400

TOTAL (To Page 8)	1,196,357,460
	=====

11. OTHER INCOME

	2008 Ushs.
Patients user fees	53,470,069
Sundry income	1,625,000

TOTAL (To Page 8)	55,095,069
	=====

12. COMPARATIVES

There were no audited accounts in the previous period. Accordingly, no comparatives have been shown in these accounts.

BWINDI COMMUNITY HEALTH CENTRE

Detailed Expenditure Schedules for the year ended 30 June 2008

		2008
		Ushs.
I	CAPITAL EXPENDITURE	
	Work in Progress-Buildings	246,572,840
	Buildings	156,794,070
	Motor vehicles	100,860,000
	Land	69,000,000
	Medical equipment	30,622,640
	Furniture	19,597,500
	Min-buildings	17,619,000
	Computers and accessories	7,970,000
	Motorcycles	6,400,000
	Office equipment	2,320,000

	TOTAL (To Page 8)	657,756,050
		=====
II	HUMAN RESOURCE COSTS	
	Salaries	242,865,710
	Professional development	23,901,500
	Technical assistance	17,883,000
	NSSF (10%) contribution	13,904,980
	Staff housing	13,488,000
	Transport allowance	11,875,430
	Wilber Tumwesigye	7,380,000
	Meals and allowances	6,349,900
	Wages	5,434,550
	Break tea	4,975,000
	Medical costs	1,495,800
	Uniforms	1,402,000
	Administration expenses	1,159,200
	Recruitment expenses	1,253,200
	Support supervision	825,000
	Volunteer costs	800,800
	Maternity kit	644,200
	Sports recreation	569,200
	Staff parties	524,000
	Procurement	224,100
	Staff welfare	106,000

	TOTAL (To Page 8)	357,061,570
		=====

BWINDI COMMUNITY HEALTH CENTRE

Detailed Expenditure Schedules for the year ended 30 June 2008 (Continued)

		2008
		Ushs.
III	VEHICLE RUNNING	
	Fuel and lubricants	34,566,970
	Vehicle repairs	20,387,240
	Tyres	8,803,990
	Motorcycles	620,500
	Signage	550,000
	Insurance	71,000
	TOTAL (To Page 8)	64,999,700
		=====
IV	MEDICAL AND LABORATORY SUPPLIES	
	Drugs	44,184,883
	Other medical supplies	3,618,240
	Expired drugs	1,070,557
	Laboratory supplies	971,220
	Other supplies	20,000
	TOTAL (To Page 8)	49,864,900
		=====
V	ADMINISTRATION EXPENSES	
	Exchange loss	9,004,940
	Stationery and office supplies	8,825,871
	Internet	8,074,486
	Generator	7,105,680
	Printing and photocopying	3,125,100
	Telephone and telecommunication	2,058,500
	Membership fees	1,710,000
	Meetings and workshops	1,462,500
	Electrical supplies	855,000
	Office equipment supplies	798,000
	Casual / hired labour	469,000
	Postages	3,000
	TOTAL (To Page 8)	43,492,077
		=====
VI	FIELD ACTIVITIES	
	Bed nets	11,657,000
	HIV/AIDS	8,698,550
	Facilitation allowances	9,284,400
	Food and related supplies	2,377,000
	Training materials	456,400
	Stationery	211,200
	TOTAL (To Page 8)	32,684,550
		=====

BWINDI COMMUNITY HEALTH CENTRE

Detailed Expenditure Schedules

for the year ended 30 June 2008 (Continued)

	2008 Ushs.
VII REPAIRS AND MAINTENANCE	
Buildings	5,806,780
Furniture and small equipment	3,246,220
Utilities	1,295,500
Generator	988,000
Medical equipment	232,500
Telephone	166,000
Computer hardware	20,000
Tools	17,000

TOTAL (To Page 8)	11,772,000
	=====
VIII TRANSPORT AND TRAVEL	
Transport	7,199,550
Accommodation	2,369,200
Carriage	385,100

TOTAL (To Page 8)	9,953,850
	=====
IX LEGAL AND PROFESSIONAL FEES	
Audit fees	8,260,000
Legal fees	240,000

TOTAL (To Page 8)	8,500,000
	=====
X FREE TREATMENT	
Maternity	1,949,100
Poor patients	1,384,900
Batwa	1,367,800
Outreaches	1,091,590
VCT	720,600
Gorilla Forest Camp	273,900
Tourists and visitors	81,500

TOTAL (To Page 8)	6,869,390
	=====
XI PATIENTS CARE	
Patients food	5,521,400
Utilities	416,800

TOTAL (To Page 8)	5,938,200
	=====

BWINDI COMMUNITY HEALTH CENTRE

Detailed Expenditure Schedules for the year ended 30 June 2008 (Continued)

		2008
		Ushs.
XII	EQUIPMENT REPLACEMENT	
	Beds and beddings	3,921,000
	Small furnishings	1,522,000

	TOTAL (To Page 8)	5,443,000
		=====
XIII	PROMOTION AND PUBLICITY	
	Development programmes	2,356,000
	Events	1,575,500
	Advertising	904,400

	TOTAL (To Page 8)	4,835,900
		=====
XIV	CLEANING AND SANITATION	
	Sanitation and disinfection	1,770,500
	Cleaning wards and hostels	1,648,329
	Designing and cleaning compound	424,000

	TOTAL (To Page 8)	3,842,829
		=====
XV	UTILITIES	
	Gas	670,000
	Security	1,563,600
	Solar energy	466,000
	Supplementary lighting	387,000
	Water	620,000

	TOTAL (To Page 8)	3,706,600
		=====