

BWINDI COMMUNITY HOSPITAL

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

<u>Contents</u>	<u>Page</u>
Management Report	1-4
Statement of Management Responsibilities	5
Independent Auditor's Report	6-7
Statement of Financial Position	8
Consolidated Statement of Comprehensive Income	9
Statement of Cash Flows	10
Notes to the Financial Statements	11-18
Detailed Expenditure Schedules	19-24

Carr Stanyer Sims & Co.

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BWINDI COMMUNITY HOSPITAL

Management Report for the year ended 30 June 2014

Bwindi Community Hospital has continued to perform to its best in both clinical and public Health services. For the last five years, our hospital has been recognized as the best performing health care provider in Uganda by the Uganda Protestant Medical Bureau.

This year, as you may be aware, our hospital was celebrating ten (10) years in service and the grand opening of the nursing training school. The function was presided by the vice president of the Republic of Uganda. It ended well and we need to keep our fingers crossed hoping that this hospital's funding will be elevated to that of a hospital with a training wing.

We have also drafted a plan for the next five years that was presented to the Board of Governors. This plan is majorly aimed at making BCH a specialist centre of quality healthcare, training and research. This will cost us about Ushs. 20 billion.

Service delivery

Over the last three (3) years, there has not been significant growth in volume of hospital based services.

	Numbers
Annual outpatient consultations have remained about	30,000
Deliveries	12,000
Major surgery	468
Adult (admissions)	1,250
Children (admission)	1,800
Tested for HIV	16,000
eQuality subscription	23,708

Our PMTCT audit-November 2013 to April 2014 indicates that all the 30 exposed infants tested by DNA-PCR were negative whose mothers had delivered under our care.

During the year, Pharmacy, Nutrition and dietetics were added. This follows the earlier addition of Kanyashogy Satellite Clinic; bringing the total number of departments to 21.

Overall, this hospital is still rated the best performing hospital by UPMB rankings.

BWINDI COMMUNITY HOSPITAL

Management Report **for the year ended 30 June 2014 (Continued)**

Infrastructure

During the last five (5) months, we have capital projects that have been worked on as listed below:

	Status
Roads (BCH and UNSB)	Completed
Pitch Construction and Beautification	Incomplete
Kanyashogye Pit Latrine	Completed
Compound Beautification	Incomplete
AIP Renovation	Completed
Land Purchase	Incomplete
Vegetable Garden Fencing	On going

We also signed a mutual agreement with Mrs. Habaasa Evelyne Rubalema to temporarily permit BCH to access UNSB. She will in turn be given exclusive right to operate a school canteen for 10 years

There is still need for more ward equipment including beds to offer both our clients and students a better experience.

Human Resources

The total workforce currently stands at 162 staff of which 13 are employed under the nursing school and 6 doctors at the moment. We have recruited an internal auditor and a Human Resource Manager.

Seven (7) staff have left since January for different reasons mainly further studies and Government jobs.

Currently there are seven (7) staff benefiting from scholarship. Dr. Julius Nkalubo will be joining us this August.

Public relations and Fundraising

Good relations with all stakeholders both locally and abroad have been maintained. The trend for individual donations has continued to diminish. We have gotten a couple willing to fund the construction of the modern incinerator to the tune of US \$ 35,000 and this money will be here soon.

We are in contact with one of the tourists willing to help with editing our fundraising material and circulate in the USA. We hope this will boost our fundraising effort.

We have drawn a five (5) year business plan for the nursing school; it has been circulated to the donors and also discussed in the UNSB Board Meeting.

Strategic planning has been under way, different departments have come with their respective five years strategic plan. Our main focus has been on positioning ourselves as a specialist care and research centre in the region.

BWINDI COMMUNITY HOSPITAL

Management Report **for the year ended 30 June 2014 (Continued)**

Conclusion

The overall performance in relation to our three (3) year strategic plan stands at 75%. A number of capital projects could not be done as we did not raise enough funds. The biggest challenge remains wage bill accounting for more than half of our operating expenses.

Sustainability of our services is still threatened but we hope to follow up promises made by the government to elevate our funding to that of a training hospital.

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 Kinkiizi / 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 (w.e.f 1 July 2013)
Dr. Scott Kellermann	: Hospital Founder
Ms. Stella Birungi	: Finance Manager (up to 31 October 2013)
Mr. Denis Kaweesi	: Finance Manager (w.e.f 1 November 2013)
Rev. Eldad Beyeza	: Parish Priest, Buhoma
Canon Christine Tumusiime	: Mothers' Union President/Member
Rev. Alfred Twinomujuni	: Chairman, Buhoma Community Rest Camp (w.e.f May 2012)
Hon. Amama Mbabazi	: Area MP Kinkiizi West (Ex-Officio)
Canon Precious Ngabirano	: Diocesan Chancellor (Ex-Officio)
Sister Florence Rwabahima	: District Health Officer (Ex-Officio) (up to 20 Dec 2013)
Rev. Canon Enos Komunda	: Diocesan Health Coordinator (up to 20 Dec 2013)
Mr. James Kanyomoozi	: Chairperson LC III Kayonza
Canon Dr. Ben Mbonye	: Co-Opted Member
Dr. Sarah Kyobe	: Co-Opted Member (up to 20 Dec 2013)
Mr. Obed Mugisha	: Staff Representative (w.e.f 20 Dec 2013)
Ms. Ritah Katumba	: Diocesan Health Coordinator (w.e.f 20 Dec 2013)
Mr. Robert Kamugisha	: Head of Nursing and Midwifery Services (w.e.f 20 Dec 2013)
Ms. Abigail Akirapa	: Country Director-Sustain for Life/Co-opted Member (w.e.f 20 Dec 2013)
Dr. Stephen Ssebudde	: District Health Officer/Ex-Officio (w.e.f 20 Dec 2013)
Rev. Alfred Byarugaba	: Chairman-Community Health Committee

RESULTS

The results for the period are set out in the Statement of Comprehensive Income on page 9.

BWINDI COMMUNITY HOSPITAL

Management Report **for the year ended 30 June 2014 (Continued)**

AUDITORS

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

Kanungu, Uganda

By Order of the Board

Date: _____

DR. R. BIRUNGI MUTAHUNGA
SECRETARY / EXECUTIVE DIRECTOR

BWINDI COMMUNITY HOSPITAL

STATEMENT OF MANAGEMENT RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2014

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 2014. 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 on2014 and signed on its behalf by:

CHAIRMAN

SECRETARY

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 8 to 24. The financial statements comprise the Statement of Financial Position at **30 June 2014**, 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

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Page 7

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 organisation at 30 June 2014, and of the surplus and cash flows for the year then ended in accordance with the donor reporting guidelines.

Carr Stanyer Sims & Co.
Certified Public Accountants

Kampala, Uganda

BWINDI COMMUNITY HOSPITAL

Statement of Financial Position at 30 June 2014

	Note	2014 Ushs.	2013 Ushs.
ASSETS			
NON-CURRENT ASSETS			
Property and Equipment	3	3,846,249,525	2,455,501,941
CURRENT ASSETS			
Stocks	4	338,471,350	282,033,760
Receivables and prepayments	5	74,172,520	36,990,830
Funds in transit		38,922,800	1,153,310
Cash and Bank balances	6.1	359,551,820	151,071,058
		811,118,490	471,248,958
TOTAL ASSETS		4,657,368,015	2,926,750,899
FUNDS AND LIABILITIES			
FUNDS			
CAPITAL FUND	7	3,846,249,525	2,455,501,941
GENERAL FUND	8	358,064,730	30,750,606
TOTAL FUNDS		4,204,314,255	2,486,252,547
CURRENT LIABILITIES			
Bank overdraft	6.2	53,720	53,722
Payables and accruals	9	453,000,040	440,444,630
		453,053,760	440,498,352
TOTAL FUNDS AND LIABILITIES		4,657,368,015	2,926,750,899

These financial statements were approved by the Board of Directors on2014
and were signed on its behalf by:

THE RT. REV. DAN ZOREKA

CHAIRMAN

DR. R. BIRUNGI MUTAHUNGA

EXECUTIVE DIRECTOR

BWINDI COMMUNITY HOSPITAL

Consolidated Statement of Comprehensive Income for the year ended 30 June 2014

	Note / Schedule	2014 Actual Ushs.	2014 Budget Ushs.	2013 Actual Ushs.
INCOME				
Grants / Donations	10	4,493,738,100	3,339,626,878	2,927,126,400
Other income	11	619,732,220	562,171,030	409,813,171
Total Income		5,113,470,320	3,901,797,908	3,336,939,571
Less: Capital expenditure	I	(1,997,142,660)	(1,344,770,000)	(1,177,102,425)
Balance Available for Recurrent Expenditure		3,116,327,660	2,557,027,908	2,159,837,146
RECURRENT EXPENDITURE				
Human Resource Costs	II	1,355,804,430	1,466,824,327	1,456,063,270
Vehicle running	III	85,709,530	94,076,000	87,370,840
Medical and laboratory supplies	IV	396,755,800	385,203,941	326,731,800
Administration expenses	V	64,854,106	39,129,500	145,095,130
Repairs and maintenance	VI	50,212,740	45,585,483	44,770,060
Transport and travel	VII	59,521,590	32,793,286	23,087,720
Legal and professional fees	VIII	35,677,980	35,725,949	10,147,400
Prevention, Health Sensitisation & Awareness	IX	64,852,040	69,506,582	27,958,330
Patients care	X	23,606,080	29,676,760	26,842,600
Equipment replacement	XI	-	-	1,830,000
Promotion and publicity	XII	64,239,470	70,397,860	23,090,040
Cleaning and sanitation	XIII	54,981,150	26,051,256	21,397,110
Utilities	XIV	292,925,290	208,972,914	37,926,400
Support supervision	XV	212,677,080	43,084,050	-
Bank charges		27,196,250	10,000,000	9,105,682
Total Recurrent Expenditure		2,789,013,536	2,557,027,908	2,241,416,382
SURPLUS / (DEFICIT) FOR THE YEAR	8	327,314,124	-	(81,579,236)

BWINDI COMMUNITY HOSPITAL

Statement of Cash Flows for the year ended 30 June 2014

	2014 Ushs.	2013 Ushs.
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus / (Deficit) for the year	327,314,124	(81,579,236)
Working capital changes		
Decrease in payables and accruals	12,555,410	(269,711,950)
Increase in stocks	(56,437,590)	(34,393,080)
(Increase) / Decrease in receivables and prepayments	(37,181,690)	25,524,487
Funds in transit	(37,769,490)	17,376,505
	-----	-----
Cash inflows / (outflows) from Operating Activities	208,480,764	(342,783,274)
	-----	-----
Movement in Cash and Cash Equivalent	208,480,764	(342,783,274)
Cash and Cash Equivalent at 1 July 2013	151,017,336	493,800,610
	-----	-----
CASH AND CASH EQUIVALENTS AT 30 JUNE 2014	359,498,100	151,017,336
	=====	=====
 Analysed as follows:		
Cash at Bank	326,462,890	130,337,758
Cash in Hand	33,088,930	20,733,300
Bank overdraft	(53,720)	(53,722)
	-----	-----
	359,498,100	151,017,336
	=====	=====

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements for the year ended 30 June 2014

1. STATUS

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 2014 (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:

	2014	2013
	Ushs.	Ushs.
1 UK £ = Ushs. =	4,000	3,800
1 US \$ = Ushs. =	2,500	2,560

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 2014 (Continued)

3. NON-CURRENT ASSETS

3.1 Current Year

	<u>Land</u> Ushs.	<u>Buildings</u> Ushs.	<u>Minor</u> <u>Building</u> Ushs.	<u>Motorcycles</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 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
<u>Depreciation</u>											
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
<u>Net Book Value</u>											
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 2014 (Continued)

3. NON-CURRENT ASSETS (Continued)

3.2 Previous Year

	<u>Land</u> Ushs.	<u>Buildings</u> Ushs.	<u>Minor</u> <u>Building</u> Ushs.	<u>Motorcycles</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 2012	201,300,000	870,056,270	170,299,485	18,150,000	263,766,870	324,183,580	132,014,120	465,648,460	70,374,120	112,934,000	2,628,726,905
Transfers	-	65,689,120	-	-	-	-	-	-	(65,689,120)	-	-
Additions	15,000,000	33,390,900	19,676,650	-	-	3,971,972	13,798,430	16,537,253	1,059,793,180	14,934,040	1,177,102,425
Disposals	-	-	-	(7,750,000)	-	-	-	-	-	-	(7,750,000)
At 30 June 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
<u>Depreciation</u>											
At 1 July 2012	-	109,819,936	155,176,612	13,822,917	160,751,471	167,836,841	64,998,114	262,527,027	-	90,820,978	1,025,753,896
Charge for the year	-	67,970,564	4,222,513	2,600,000	46,604,739	64,892,477	20,580,130	87,245,605	-	29,004,340	323,120,368
Disposals	-	-	-	(6,296,875)	-	-	-	-	-	-	(6,296,875)
At 30 June 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
<u>Net Book Value</u>											
At 30 June 2013	216,300,000	791,345,790	30,577,010	273,958	56,410,660	95,426,234	60,234,306	132,413,081	1,064,478,180	8,042,722	2,455,501,941

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2014 (Continued)

4.	STOCKS	2014	2013
		Ushs.	Ushs.
	Drugs	283,099,340	244,008,990
	Consumables	38,143,910	38,024,770
	Kitchen inventories	8,910,600	-
	Mosquito Nets	8,317,500	-
		-----	-----
	TOTAL (To Page 8)	338,471,350	282,033,760
		=====	=====
5.	RECEIVABLES AND PREPAYMENTS	2014	2013
		Ushs.	Ushs.
	Prepayments	23,197,010	20,682,090
	Other advances	22,644,850	1,750,000
	Staff advances	15,741,570	3,591,910
	Patients fees in arrears	8,799,100	8,926,830
	Pledges - Receivables	2,040,000	2,040,000
	Investment-Micro Hydro Power	1,749,990	-
		-----	-----
	TOTAL (To Page 8)	74,172,520	36,990,830
		=====	=====
6.	CASH AND BANK BALANCES	2014	2013
		Ushs.	Ushs.
	6.1 Stanbic Bank Uganda Limited, Kihiihi		
	BCH (Grants Account)	121,937,420	55,166,000
	Heal Project Account	75,030,530	-
	US Dollar Account (US \$ 18,844.24)	47,110,590	988,698
	Uganda Nursing School Account	26,874,700	-
	BCH Guest House Account	14,002,550	-
	Gideon Scholarship	8,656,050	8,758,050
	Nurses School Account (US \$ 2,955.26)	7,388,150	1,551,770
	Peter Scholarship	6,314,000	4,682,000
	Tumwakiire Emily's Account	6,239,000	6,407,000
	Mpungu Kanyashogye Account	1,163,730	4,483,380
	Primary Health Care	1,315,750	1,018,670
	Egpaf	567,580	37,988,530
	BCH CSF Grant Account	80,040	-
	Cooperative Bank (UK)		
	Current Account (£ 2,445.7)	9,782,800	9,293,660
	Cash in hand	33,088,930	20,733,300
		-----	-----
	TOTAL (To Page 8)	359,551,820	151,071,058
		=====	=====

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2014 (Continued)

	2014 Ushs.	2013 Ushs.
6.2 Bank Overdraft		
Stanbic Bank Uganda Limited, Kihiihi		
Operational Account	53,220	53,222
Japanese Grant Account	500	500
	-----	-----
TOTAL (To Page 8)	53,720	53,722
	=====	=====

Note: The negative account balances, are as a result of cumulative bank charges on the dormant accounts of the closed projects waiting to be closed.

7. CAPITAL FUND

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

	2014 Ushs.	2013 Ushs.
Balance at 1 July 2013	2,455,501,941	1,602,973,009
Additions to fixed assets during the year	1,997,142,660	1,177,102,425
Depreciation charge for the year	(606,121,118)	(323,120,368)
Net book value of disposals	(273,958)	(1,453,125)
	-----	-----
Balance at 30 June 2014	3,846,249,525	2,455,501,941
	=====	=====

8. GENERAL FUND

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

	2014 Ushs.	2013 Ushs.
Balance at 1 July 2013	30,750,606	112,329,842
Surplus / (Deficit) for the year (from Page 9)	327,314,124	(81,579,236)
	-----	-----
Balance at 30 June 2014	358,064,730	30,750,606
	=====	=====

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2014 (Continued)

9. PAYABLES AND ACCRUALS

The balance on this account is made up as follows:

	2014 Ushs.	2013 Ushs.
Other creditors*	400,824,240	373,896,110
Jackson Tukamusherura (Land)**	29,000,000	-
Accruals (Carr Stanyer Sims & Co.)	11,800,000	8,260,000
Creditors	11,375,800	58,288,520
	-----	-----
TOTAL (To Page 9)	453,000,040	440,444,630
	=====	=====

*Included in the other creditors is a balance worth Ushs. 341,382,880 due to Uganda Revenue Authority as PAYE tax arrears. On 8 August 2014, the Hospital was given a payment plan by the Authority, requesting them to pay the tax liability in nine instalments and to deposit post-dated cheques and to undertake a Memorandum of Understanding with the Manager, Debt Collection Unit at Crested Towers, 2nd Floor.

**The balance of Ushs. 29,000,000 relates to the last instalment payable to Mr. Jackson Tukamusherura expected to be made not later than 30 September 2014 after selling his piece of land to the Hospital located in Buhima-Mukono Kayonza at a total sum of Ushs. 50,000,000.

10. GRANTS

Donor	2014 Actual Ushs.	2014 Budget Ushs.	2013 Actual Ushs.
Major donors			
Sustain for Life / Comic Relief	577,833,450	244,804,030	} 2,620,013,040
Stars Foundation	128,000,000	125,000,000	
Civil Society Fund	121,671,000	200,000,000	
BAN-CIDA	370,390,260	296,114,583	
Crown Family	112,500,000	100,000,000	
James Jamerson & Steve Wolf	254,185,000	300,000,000	
Holmes Rollston	62,500,000	51,637,500	
Patrick Spearman	55,000,000	55,000,000	
Eco Life Foundation	82,087,500	-	
Macauley Foundation	31,250,000	25,000,000	
Other donors	989,981,490	743,450,565	
10% KF Administration costs	49,560,630	60,000,000	
Grants	10,837,370	44,620,200	
Donations in kind			
AFRICOMED	859,591,500	500,000,000	} 82,464,100
Rotary International-UNSB	321,291,300	400,000,000	
Other in kind donations	215,987,840	24,000,000	
Medical supplies in kind	23,471,810	-	
Egpaf	129,005,500	70,000,000	121,230,020
Ministry of Health-Primary Health Care	98,593,450	100,000,000	103,419,240
	-----	-----	-----
TOTAL (To Page 9)	4,493,738,100	3,339,626,878	2,927,126,400
	=====	=====	=====

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2014 (Continued)

11. OTHER INCOME

	2014 Actual Ushs.	2014 Budget Ushs.	2013 Actual Ushs.
Patients user fees	400,306,660	402,171,030	272,131,560
Sundry income	201,774,100	110,000,000	86,187,603
Gain on exchange (Net)	16,551,460	50,000,000	49,944,008
Proceeds from the sale of assets	1,100,000	-	1,550,000
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TOTAL (To Page 9)	619,732,220	562,171,030	409,813,171
	=====	=====	=====

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 2014.

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules for the year ended 30 June 2014

	2014 Actual Ushs.	2014 Budget Ushs.	2013 Actual Ushs.
I CAPITAL EXPENDITURE			
Medical equipment	940,172,390	57,500,000	16,537,253
Work in Progress-Buildings	317,972,660	385,000,000	1,059,793,180
Furniture	156,923,500	-	13,798,430
Motorcycles	128,694,150	131,270,000	-
Office equipment	115,523,900	15,000,000	3,971,972
Motor vehicles	110,506,360	180,000,000	-
Computers and accessories	94,349,700	15,000,000	14,934,040
Land	70,000,000	10,000,000	15,000,000
Buildings	63,000,000	551,000,000	33,390,900
Minor buildings	-	-	19,676,650
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TOTAL (To Page 9)	1,997,142,660	1,344,770,000	1,177,102,425
	=====	=====	=====
II HUMAN RESOURCE COSTS			
Salaries	865,976,180	975,580,475	952,813,300
Wages	11,815,280	16,885,742	19,533,130
Data clerks	4,712,000	5,000,000	3,168,000
Wilber Tumwesigye	13,465,490	19,760,650	42,238,500
Meals and allowances	18,304,000	24,468,000	18,692,900
Break tea	19,617,000	17,809,000	15,869,000
Byumba	8,232,000	8,500,000	7,504,260
Emergency kit	686,700	700,000	748,500
NSSF (10%) contribution	90,586,740	107,963,140	95,573,590
Professional development	75,044,950	35,300,000	80,241,490
Transport allowance	81,957,550	89,050,920	79,978,750
Staff housing	51,777,700	74,033,400	66,697,860
10% KF Administration	71,072,510	50,000,000	45,888,740
Uniforms	5,607,000	6,140,000	11,544,700
Volunteer costs	22,089,850	19,300,000	11,299,700
Sports recreation	8,145,880	9,492,000	2,895,850
Recruitment expenses	470,000	2,200,000	1,320,000
Procurement	340,000	-	55,000
Medical costs	5,903,600	4,641,000	-
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TOTAL (To Page 9)	1,355,804,430	1,466,824,327	1,456,063,270
	=====	=====	=====

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2014 (Continued)

	2014 Actual Ushs.	2014 Budget Ushs.	2013 Actual Ushs.
III VEHICLE RUNNING			
Fuel and lubricants	42,281,970	50,949,000	43,961,950
Vehicle repairs	33,712,360	18,060,000	21,622,490
Tyres	7,242,000	9,000,000	11,793,000
Motorcycles	2,473,200	4,495,000	1,410,000
Insurance	-	11,572,000	8,583,400
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TOTAL (To Page 13)	85,709,530	94,076,000	87,370,840
	=====	=====	=====
IV MEDICAL AND LABORATORY SUPPLIES			
Drugs	372,478,900	376,703,941	324,163,240
Expired drugs	21,693,400	-	-
Other supplies	1,413,500	-	1,518,800
Tools and Small equipment	1,170,000	8,500,000	997,760
Laboratory supplies	-	-	52,000
	-----	-----	-----
TOTAL (To Page 9)	396,755,800	385,203,941	326,731,800
	=====	=====	=====
V ADMINISTRATION EXPENSES			
Administration expenses-Other	53,198,456	32,129,500	-
Insurance	11,594,750	7,000,000	1,540,190
Postages	60,900	-	79,400
Internet	-	-	35,914,440
Meetings and workshops	-	-	35,057,600
Stationery and office supplies	-	-	34,278,400
Generator fuel	-	-	18,569,500
Telephone and telecommunication	-	-	7,241,920
Electrical supplies	-	-	7,021,000
Bad debts written off	-	-	2,794,030
Licence and permits	-	-	1,455,500
Printing and copying	-	-	943,150
Membership fees	-	-	200,000
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TOTAL (To Page 9)	64,854,106	39,129,500	145,095,130
	=====	=====	=====

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules for the year ended 30 June 2014 (Continued)

	2014 Actual Ushs.	2014 Budget Ushs.	2013 Actual Ushs.
VI REPAIRS AND MAINTENANCE			
Buildings	20,449,500	20,565,483	21,040,610
Generator	11,254,980	5,680,000	8,106,650
Medical equipment	7,993,340	6,208,000	4,017,000
Utilities	7,237,020	4,000,000	4,956,500
Furniture and small equipment	959,500	1,682,000	1,332,500
Computer hardware	870,000	1,000,000	70,000
Telephone	690,000	500,000	-
Repairs & Maintenance - Other	445,000	400,000	401,800
Office equipment	313,400	5,550,000	4,845,000
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TOTAL (To Page 9)	50,212,740	45,585,483	44,770,060
	=====	=====	=====
VII TRANSPORT AND TRAVEL			
Carriage	43,479,190	31,365,286	21,272,720
Transport	15,497,400	1,428,000	1,537,000
Accommodation	545,000	-	278,000
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TOTAL (To Page 9)	59,521,590	32,793,286	23,087,720
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VIII LEGAL AND PROFESSIONAL FEES			
Insurance	14,092,980	17,335,949	-
Audit fees	11,800,000	8,260,000	8,260,000
Survey / Inspection Fees	6,050,000	5,000,000	-
Membership Dues	2,830,000	1,000,000	-
Licences and Permits	760,000	500,000	-
Legal Service Fees	145,000	3,630,000	-
Consulting	-	-	1,887,400
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TOTAL (To Page 9)	35,677,980	35,725,949	10,147,400
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BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2014 (Continued)

	2014 Actual Ushs.	2014 Budget Ushs.	2013 Actual Ushs.
IX PREVENTION, HEALTH SENSITISATION AND AWARENESS			
School Sensitisation	-	-	10,978,000
Public Health	146,000	9,489,520	9,648,130
Defaulters tracking	-	-	2,290,000
Adolescent Programme	1,183,500	2,000,000	1,677,000
TB Screening	1,886,000	1,500,000	1,045,000
Rent - KCHC 11	-	-	900,000
Site Motivation	-	-	510,000
Community Based Family Planning	8,907,000	1,000,000	473,700
Vulnerable Women	377,100	500,000	350,500
Support Supervising TBAs / VHP	553,000	-	86,000
Malnutrition Screen and Immunisation	30,000	-	-
Mental Health and Alcoholism	1,534,500	5,600,000	-
Training Materials	278,500	-	-
Data Clerk Meals	250,000	-	-
Food and Nutrition	23,543,460	25,519,062	-
Confidential Inquiry	5,244,980	10,800,000	-
Population Survey	750,000	-	-
Basic Home Improvement	10,073,000	8,480,000	-
Water and Sanitation	258,000	-	-
Furniture and Fittings	1,255,000	-	-
Prevention, Health sensitisation and awareness- other	2,995,000	1,018,000	-
Defaulters tracking	5,587,000	3,600,000	-
TOTAL (To Page 9)	64,852,040	69,506,582	27,958,330
X PATIENTS CARE			
Subsidised Mosquito nets and beddings	4,380,000	6,000,000	2,845,000
Patients care-Other	1,000,000	-	-
Patients food	3,073,840	9,811,200	4,905,600
Beddings and other furnishing	691,500	602,000	-
Facilitating referrals	245,000	2,500,000	1,745,000
Patient +ve living programme	-	-	-
Patient Support Meetings	2,462,000	3,400,000	17,347,000
Family Support Group	1,418,700	1,500,000	17,347,000
Dance & Drama	768,000	900,000	17,347,000
Developmental Programs	8,954,540	3,763,560	17,347,000
Aerial Children's Club	612,500	1,200,000	17,347,000
TOTAL (To Page 9)	23,606,080	29,676,760	26,842,600

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2014 (Continued)

	2014 Actual Ushs.	2014 Budget Ushs.	2013 Actual Ushs.
XI EQUIPMENT REPLACEMENT			
Beds and beddings	-	-	1,830,000
Small furnishings	-	-	-
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TOTAL (To Page 9)	-	-	1,830,000
	=====	=====	=====
XII PROMOTION AND PUBLICITY			
Printing and Display	24,374,000	34,828,840	8,031,800
Advertising	23,353,200	17,941,000	265,000
Public Health Radio broadcasts	6,215,000	7,200,000	9,012,000
Events	5,532,700	6,000,000	90,000
Outreach announcements on radio	2,694,000	3,000,000	3,900,000
Partnerships with camps and guides	2,070,570	1,428,020	1,791,240
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TOTAL (To Page 9)	64,239,470	70,397,860	23,090,040
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XIII CLEANING AND SANITATION			
Sanitation and disinfection	47,990,150	26,051,256	20,328,110
Tools and Small Equipment	6,963,000	-	-
Landscaping	28,000	-	1,069,000
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TOTAL (To Page 9)	54,981,150	26,051,256	21,397,110
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XIV UTILITIES			
Solar / Hydro Energy	2,741,400	35,640,000	27,862,400
Water	6,169,250	10,200,000	5,408,000
Security	13,098,850	3,251,000	3,753,000
Gas	870,000	980,000	903,000
Operating Utilities	1,052,000	-	-
Printing and Copying	6,601,400	9,000,000	-
Stationery & Office Supplies	26,193,560	24,660,336	-
Books, Subscriptions, Reference	2,017,000	3,000,000	-
Telephone, Telecommunications	8,541,780	8,271,013	-
Office Equipment Supplies	1,932,500	1,000,000	-
Generator	127,627,220	60,162,392	-
Electrical Supplies	6,315,750	-	-
Internet	36,651,500	40,224,173	-
Food and Kitchen Utilities	53,113,080	12,584,000	-
	-----	-----	-----
TOTAL (To Page 9)	292,925,290	208,972,914	37,926,400
	=====	=====	=====

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2014 (Continued)

	2014 Actual Ushs.	2014 Budget Ushs.	2013 Actual Ushs.
XV SUPPORT SUPERVISION			
Support Supervision	137,238,980	21,232,050	-
Community Involvement	68,672,900	15,352,000	-
Meetings and Workshops	4,422,000	5,000,000	-
Board	1,224,700	700,000	-
Management	1,118,500	800,000	-
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TOTAL (To Page 9)	212,677,080	43,084,050	-
	=====	=====	=====