

ST. ANDREW'S CLINICS FOR CHILDREN
(A Company limited by guarantee and not having a share capital)

REPORT AND FINANCIAL STATEMENTS

Year to 30 September 2015

Company Number SC140214

ST. ANDREW'S CLINICS FOR CHILDREN

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ST. ANDREW'S CLINICS FOR CHILDREN

COMPANY INFORMATION

For the year ended 30 September 2015

| | |
|---------------------------|---|
| Honorary President: | Lord Kerr of Kinlochard GCMG |
| Directors: | N Alcorn BSc, MBChB, MRCP P B A Barclay LLB, DipLP, BCL, NP J Briggs BA, PhD, FRGS, FRSGS N Campbell BA D W T Crompton OBE, MA, PhD, ScD, FRSE, FRSB P H Holmes OBE, BVMS, PhD, FRCVS, FRSE M D McLeod CBE, MA, BLitt, FRSE G F Paterson MBA, FCCA L N Robinson BSc, MSc L T Weaver MA, MD, DSc P Cotton BSc, MBChB, Med. MD, FRCGP A Addo MBChB, FRCPsych, MRCGP V C Crompton MA PhD F Savioli MBChB, BScMedSci, MRCS |
| Secretary: | Maclay Murray & Spens LLP |
| Registered Office: | 1 George Square Glasgow G2 1AL |
| Registered Number: | SC140214 |
| Charity Reference Number: | SC020553 |
| Auditors: | Mazars LLP 90 St. Vincent Street Glasgow G2 5UB |
| Solicitors: | Maclay Murray & Spens LLP 1 George Square Glasgow G2 1AL |
| Bankers: | Clydesdale Bank Plc 326 Byres Road Glasgow G12 8AN |

ST. ANDREW'S CLINICS FOR CHILDREN

DIRECTORS' REPORT

For the year ended 30 September 2015

The directors, who are also trustees for charitable purposes, present their report together with the audited financial statements for the year ended 30 September 2015.

STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements the directors are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

St. Andrew's Clinics for Children (STACC) is a company limited by guarantee and a charity registered in Scotland. Annual returns are made to the Office of the Scottish Charity Regulator, and St Andrew's Clinics for Children is recognised as a charity by HM Revenue and Customs for the purposes of Section 505 of the Income & Corporation Taxes Act 1988. Its governing instruments are its Memorandum and Articles of Association.

OBJECTIVES AND ACTIVITIES

The objectives for which the Company is established are "the provision and development of healthcare for children in Africa, including but not limited to the formation, management and running of medical clinics for the provision of medical services and support to children in Africa".

ST. ANDREW'S CLINICS FOR CHILDREN

DIRECTORS' REPORT (continued) For the year ended 30 September 2015

REVIEW OF THE BUSINESS

The Directors of St Andrew's Clinics for Children (STACC) have continued to finance health care for children served by centres in Sierra Leone, Nigeria, Uganda, Tanzania (Zanzibar) and Ghana. For another year, costs of administration and governance have remained at less than 5% of annual expenditure. Health care offered through the BION project for Maasai children in Kenya was severely disrupted following the death of the director Sharon Loorematta in October 2014. BION is an acronym in Maasai for "health for mothers and children". During the year, however, the Directors were able to support the BION team in obtaining a new registration with the Kenyan government and with making arrangements for the project to begin again early in the next financial year.

The Directors receive regular reports of activities and expenditure from the teams and expressions of gratitude from communities for access to free health care for their children. The Directors have continued to hold reserves to cover the cost of at least a year's recurrent expenditure, the replacement of vehicles and provision of equipment. The reserves, based on regular risk assessments and consideration of circumstances that may arise in Africa, are held to offset the financial consequences of any natural or man-made problems that might arise.

In Sierra Leone (STACC/SL) the team managed to maintain its programme for improving the nutrition of newborns and infants despite the onset and turmoil of the Ebola outbreak in the country. The programme is offered at PHUs (Public Health Units) where mothers are encouraged to breast feed for up to 24 months if possible and are shown how best to feed their children with available foods. About 2,000 visits were made by children with their mothers each month.

In Nigeria (STACC/ILEIFE) the team, working from the Health Centre at Obafemi Awolowo University, has continued to run 2 clinics per month in each of eight locations in daily driving distance of Ile-Ife. This means that over the course of a year the team strives to undertake 192 clinics with children under 5 years of age having top priority. Roughly 7,500 such children were cared for during the year with about half of them suffering from malaria. STACC/ILEIFE provides free treatment for malaria based on accurate diagnosis and quality medicines.

In Uganda (Children's Ward, St Kizito Hospital, Matany) STACC has been able to provide at least 30% of the cost of running the ward thereby contributing to the costs of medicines, supplies, linen, laundry and wages. The ward is the biggest and busiest department of the hospital admitting over 6,000 children annually with many in need of surgery. The Directors also sent £10,000 to cover the cost of purchasing and installing an oxygen supply to the ward.

In Tanzania (Pemba Island, Zanzibar) STACC and the Ivo de Carneri Foundation (IdCF) support health care for children under the auspices of the Ministry of Health and Social Welfare of Zanzibar. During the year treatments were delivered for about 11,000 children through the clinic at Gombani and a further 5,500 through the mobile outreach service. The clinic now has a functioning Echo Doppler ultrasound scanner provided through collaboration between STACC and IdCF.

In Ghana (StACC-GHANA) the team continued to offer free health care to school-age children in Bongo District. The team focussed mainly on the prevention and control of schistosomiasis (Bilharzia) in children. The team has also developed with support from STACC a series of public health messages to be promoted by means of flip charts. These are for teachers to use in primary

ST. ANDREW'S CLINICS FOR CHILDREN

DIRECTORS' REPORT (continued) For the year ended 30 September 2015

REVIEW OF THE BUSINESS (continued)

schools. Also the team has designed "Worms and Ladders" a variant of "Snakes and Ladders" that is intended to help children enjoy improving their knowledge of health and hygiene.

During the year the Board of Directors took action to ensure a secure future for STACC and the continuation of its objective of supporting health care for children in Africa. The Board had recognised that no director is immortal with some having served since STACC was established in 1992. Accordingly, individual directors agreed to serve as contact points for each of the six countries and to provide leadership over governance and legal matters. Financial matters continue to thrive under the stewardship of Mrs LN Robinson. At the AGM on July 6th, Dr Ama Addo, Dr Virginia Crompton and Dr Francesca Savioli, were elected to the Board. These new directors will strengthen the Board's medical expertise and experience of Africa.

In November 2014, STACC's guests enjoyed a dinner in London hosted by Bristows LLP (100 Victoria Embankment, London EC4Y 0DH) and a Cocktail Party in Edinburgh hosted by Investec (Quartermile One, EH3 9NE). The Directors thank these generous sponsors; the events raised funds and STACC's profile in both cities. The Directors also thank Mazars LLP for help with the preparation of the annual accounts.

In summary, fund raising for the health care underpinned by STACC has gone well during the year and the Directors look forward to increasing opportunities for health care for children in Africa during the next financial year. The Directors remain most grateful for all the interest and support from the variety of donors whose generosity has ensured that so many children have had access to health care and that their families have had peace of mind and reassurance.

RISK MITIGATION

The Directors regularly review risk assessment for the company. They have put in place procedures to minimise the risks to which the company is exposed and these have proved effective during the year.

POLICY ON RESERVES

STACC has maintained reserves of £490,141 during the year thanks to the generosity of friends and supporters. Funds have been designated for particular projects with a view to ensuring continuity of funding which is vital for maintaining support. The Directors consider that they should have reserves sufficient to cover at least one year's worth of funding for current projects.

ST. ANDREW'S CLINICS FOR CHILDREN

DIRECTORS' REPORT (continued) For the year ended 30 September 2015

DIRECTORS

The directors who served throughout the year and to the date of this report were as follows:-

N Alcorn
P B A Barclay
J Briggs
N Campbell
D W T Crompton
P H Holmes (Chairman)
M D McLeod
G F Paterson
L N Robinson
L T Weaver
P Cotton
A Addo (appointed 6 June 2015)
V C Crompton (appointed 6 June 2015)
F Savioli (appointed 6 June 2015)

AUDITORS

A resolution to re-appoint Mazars LLP as auditors will be proposed at the forthcoming annual general meeting.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

STATEMENTS AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In accordance with charities legislation, as a Board of Trustees, we confirm that all the steps necessary in order to make ourselves aware of any relevant audit information and, so far as we are aware, there is no relevant audit information of which our auditors are unaware.

SMALL COMPANY EXEMPTIONS

The directors have prepared this report in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board on 18th April 2016 and signed on its behalf by



P H Holmes
Director

ST. ANDREW'S CLINICS FOR CHILDREN

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ST. ANDREW'S CLINICS FOR CHILDREN

We have audited the financial statements of St. Andrew's Clinics for Children for the year ended 30 September 2015 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors. This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate

OPINION ON THE FINANCIAL STATEMENTS

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 September 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the financial statements have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the Trustees' Annual Report is consistent with the financial statements.

ST. ANDREW'S CLINICS FOR CHILDREN

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ST ANDREW'S CLINICS FOR CHILDREN (Continued)

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



John McLeod (Senior Statutory Auditor)

For and on behalf of Mazars LLP, Chartered Accountants (Statutory Auditors)

90 St Vincent Street
Glasgow
G2 5UB

Date: 27 April 2016

ST. ANDREW'S CLINICS FOR CHILDREN

**STATEMENT OF FINANCIAL ACTIVITIES
(including INCOME AND EXPENDITURE ACCOUNT)**

For the year ended 30 September 2015

| | Note | Unrestricted Funds £ | Total Funds 2015 £ | Total Funds 2014 £ |
|--|------|----------------------------|-----------------------------|-----------------------------|
| Incoming resources | | | | |
| Incoming resources from generated funds | | | | |
| Voluntary income | | 172,860 | 172,860 | 186,121 |
| Activities for generating funds | | - | - | - |
| Investment Income | | 806 | 806 | 2,333 |
| | | <u>173,666</u> | <u>173,666</u> | <u>188,454</u> |
| Total Incoming Resources | | | | |
| Resources expended | | | | |
| Fundraising costs | | 3,656 | 3,656 | 4,240 |
| Charitable activities | 4 | 132,133 | 132,133 | 167,592 |
| Governance costs | | 1,470 | 1,470 | 1,080 |
| | | <u>137,259</u> | <u>137,259</u> | <u>172,912</u> |
| Total resources expended | 3 | | | |
| Net incoming resources before transfers | | 36,407 | 36,407 | 15,542 |
| Transfers | | - | - | - |
| | | <u>36,407</u> | <u>36,407</u> | <u>15,542</u> |
| Net movement in funds | | | | |
| Total funds brought forward | | 453,734 | 453,734 | 438,192 |
| | | <u>490,141</u> | <u>490,141</u> | <u>453,734</u> |
| Total funds carried forward | | | | |

The statement of financial activities includes all gains and losses recognised in the year.

ST. ANDREW'S CLINICS FOR CHILDREN

Company Number SC140214

BALANCE SHEET

For the year ended 30 September 2015

| | Note | 2015 | 2014 |
|--|-------------|----------------|----------------|
| | | £ | £ |
| CURRENT ASSETS | | | |
| Debtors | 6 | 9,381 | 49,957 |
| Cash at bank | | 481,870 | 404,857 |
| | | <u>491,251</u> | <u>454,814</u> |
| CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| | 7 | (1,110) | (1,080) |
| | | <u>490,141</u> | <u>453,734</u> |
| TOTAL NET ASSETS | | | |
| | | <u>490,141</u> | <u>453,734</u> |
| FUNDS – TOTAL | | | |
| | | <u>490,141</u> | <u>453,734</u> |

These accounts have been prepared in accordance with the special provisions subject to the smaller companies' regime within Part 15 of the Companies Act 2006.

Approved by the Board on 18th April 2016 and signed on their behalf



P H Holmes
Director

ST. ANDREW'S CLINICS FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2015

1. CONSTITUTION

The company is limited by guarantee and does not have a share capital. The maximum amount due to be contributed by members in the event of the winding up of the company is £1 per member.

2. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards. The accounts comply with the provision of the Statement of Recommended Practice "Accounting and Reporting by Charities" (Revised 2005).

Accounting convention

The financial statements have been prepared under the historical cost convention.

Fixed Assets

Fixed assets purchased for use in developing countries are donated to the relevant clinics in the year of purchase.

Donations and gifts

Donations and gifts are accounted for when received.

Tax recoverable

Tax recoverable is accounted for on an accruals basis on donations and gifts that have been received.

Bank interest

Bank interest is accounted for on an accruals basis.

Charitable expenditure

Charitable expenditure includes costs incurred in the delivery of our charitable activities. It includes both grants allocated directly to projects and costs of an indirect nature necessary to support them.

3. SURPLUS FOR THE FINANCIAL YEAR

The surplus for the financial year is stated after charging:

| | <i>2014</i> | <i>2014</i> |
|-----------------------|-------------|-------------|
| | <i>£</i> | <i>£</i> |
| Auditors remuneration | 1,110 | 1,080 |

No Directors received any remuneration during the year and no expenses were reimbursed to Directors (2014 - £nil).

Charity Trustee Indemnity Insurance cover has been taken out by the company at a cost of £526 for a year (2014 - £526).

ST. ANDREW'S CLINICS FOR CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 30 September 2015

4. CHARITABLE ACTIVITIES

Included within charitable expenditure are the following grant payments:

| | <i>2015</i> | <i>2014</i> |
|--|----------------|----------------|
| | £ | £ |
| Grant payments: | | |
| STACC/SL, Sierra Leone | 18,000 | 20,700 |
| STACCILEIFE, Nigeria | 30,076 | 42,548 |
| St Kizito Hospital, Matany, Uganda | 42,750 | 49,464 |
| Gombani Clinic, Pemba Island, Zanzibar | 22,228 | 21,434 |
| BION Project, Kenya | 1,600 | 7,500 |
| STACC-Ghana, Ghana | 14,810 | 13,999 |
| | <hr/> | <hr/> |
| | 129,464 | 155,645 |
| Admin expenses | 2,669 | 3,371 |
| Equipment Purchases | - | 8,576 |
| | <hr/> | <hr/> |
| | <u>132,133</u> | <u>167,592</u> |

5. TAXATION

No provision for corporation tax is required as the company has been recognised as a charity by the Inland Revenue for the purposes of tax relief granted by Section 505 of the Income and Corporation Taxes Act 1988.

6. DEBTORS

| | <i>2015</i> | <i>2014</i> |
|--------------------------------|--------------|---------------|
| | £ | £ |
| Sundry debtors | - | 10,000 |
| Prepayments and accrued income | 9,381 | 39,957 |
| | <hr/> | <hr/> |
| | <u>9,381</u> | <u>49,957</u> |

7. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

| | <i>2014</i> | <i>2014</i> |
|----------|-------------|-------------|
| | £ | £ |
| Accruals | 1,110 | 1,080 |
| | <hr/> | <hr/> |

