

Charity registration number 1119923

Company registration number 6226338 (England and Wales)

TRANSPLANT LINKS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

TRANSPLANT LINKS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Adu	
	B Evans	
	J Jewitt-Harris	
	D Milford	
	A Ready	
	S Shabir	(Appointed 31 January 2023)
	J Swan	
	S Whittingham	(Appointed 11 December 2023)
Secretary	J Jewitt-Harris	
Charity number	1119923	
Company number	6226338	
Registered office	30 Upper High Street Thame Oxfordshire OX9 3EZ	
Independent examiner	Richardsons 30 Upper High Street Thame Oxfordshire OX9 3EZ	

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 APRIL 2023

The trustees present their annual report and financial statements for the year ended 30 April 2023.

The accounts have been prepared in accordance with the accounting policies set out in the accounts and comply with the charitable company's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

TLC continued its work towards the goal of improving the lives of patients worldwide with kidney failure through supporting the development of ethical sustainable kidney transplant services. During 2022-2023 TLC continued to support the development of nascent and emerging kidney transplant centres around the world. Hands-on surgical, medical and nursing training was delivered in Barbados, Jamaica and Trinidad (including Trinidad's 200th transplant, and a meeting with the Minister of Health and the Hospital CEO). An advisory visit was carried out in the Bahamas, where TLC team members met with local surgeons, doctors and the Bahamian Health Minister to discuss how TLC can assist the local team in setting up transplant services, likely to begin in late 2023. Online meetings have also been regularly held with the transplant team from Papua New Guinea to prepare them for their first transplant, and plans for the first scoping visit have been planned provisionally for late 2023. All these activities were supplemented with regular online MDTs (multi-disciplinary team meetings), planning and teaching sessions for each partner country.

All of our partner centres continue to deal with COVID and the knock-on effects of the pandemic, which have put such a burden on already resource limited hospitals. Progress has been affected in many ways as attention shifts to the immediate threat of the virus, which continues to claim the lives of many, especially in areas where access to vaccinations is limited. We are committed to supporting our partner centres while they continue to recover from such an extraordinary set back. NHS volunteers have continued to make themselves available to mentor their overseas colleagues both online and through in person teaching visits.

TLC provides a monthly online symposia series that continues to grow in popularity. The monthly lecture programme covers important topics related to the care of patients with renal failure with a focus on real-life experiences for transplant centres with limited resources. Episodes were delivered throughout the year by experts in the field including surgeons, doctors, scientists, nurses, psychologists and other healthcare professionals, and were attended by 120 countries worldwide.

In collaboration with the University Hospitals Birmingham Illustration Department the TLC surgical team recorded a living-donor kidney transplant in order that it can be shown in phases as part of the symposia series, with a voice-over from TLC surgeons. This becomes part of the many online resources developed and provided by TLC online, which includes publications that the TLC team continues to work on.

Governance

The TLC trustee team continued to meet and actively engage with the work of TLC, its governance, and its strategy for the forthcoming years. TLC carries out annual reviews of all policies.

Peter Unsworth resigned from his position as Chair of Trustees at an Extraordinary Trustee Meeting and Dr David Milford was appointed as Chair of Trustees.

TLC were delighted to welcome to the trustee board Jeanette Swan (5 April 2022) and Dr Shazia Shabir (31 January 2023).

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit when deciding what activities the charity should undertake.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

Achievements and performance

Transplant Links continues to measure the success of its partner centre programme development by monitoring progress through the following phases:

Phase 1	Phase 2	Phase 3	Phase 4	Phase 5 (a/b)	Phase 6
Establishing legal/ethical/funding and political framework Develop an initial prospective outline strategic plan and MOU Scope visit(s)	Identifying the key team members, steering group (including a political, legal adviser, patient, hospital manager, TX leader(s)) Business / MOU visit Define capability development needs	Identifying the first pairs for transplant Clinical pre-transplant and planning visit	Early transplants (full TLC team support) Plan for 2 visits per year as driven by local team Continued capability development	Phase 5a: Begin reduction in TLC team size, whilst developing capability Phase 5b: Minimal TLC support (e.g. surgical assistance only) whilst developing other capabilities Plan for 2-3 visits per year	Support for difficult and paediatric cases only Continued development of capabilities and succession planning - sustainability and resilience Biennial visits likely Consideration of deceased donor programme Virtual / online mentorship
Training / fellowships / symposia / observerships Maintain political support					

Throughout the year, TLC has worked alongside all of its significantly active partner centres (Bahamas, Barbados, Ghana, Jamaica, Trinidad and Papua New Guinea) to move through the phases of development. In some cases, this has meant the continuation of hands-on surgical training (e.g. in Trinidad, who are now in phase 6 - surgical support for paediatric cases) and in other cases it has meant laying the ground work to ensure future sustainability of the programme e.g. in Papua New Guinea and the Bahamas, where TLC has provided assistance and mentoring through the process of developing a medium term plan, engaging with politicians, establishing ethical frameworks and identifying key team members.

Each partner centre continues to move through the phases with TLC's support.

The symposia series continues to receive extremely good feedback. Throughout the year, over 460 healthcare professionals from over 120 countries received regular notifications about the monthly webinars, and attendance at all symposia remained very high (average of 59 attendees for each symposium). Feedback from each symposium was collected and consistently scored an average of 4.5 out of 5. In each feedback form, attendees are asked to suggest topics for lectures, which inform the design of the future series.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

Below is a selection of feedback about the series:

- *This symposia gives us the ability to learn from other professionals.*
- *The most helpful aspect is hearing the gems of information that you don't get in textbooks.*
- *The most useful aspect was hearing from other developing countries that are doing transplant. Encourages us.*
- *Very practical, easy to follow and understand.*
- *Thumbs up to the speaker with thorough explanation and making it understandable.*
- *Very well structured and easy to follow.*
- *The topics were well presented, clear and easily understood. An excellent job was done.*
- *It was very informative and I was happy to have been invited to attend. I will use this to teach others and enable radiological support in the field of organ transplant.*
- *The most helpful aspect for me was the interpretation of the ultrasound scans post transplant. I am now in a better position to understand what I'm looking at.*
- *The content is delivered is not only relevant but in a manner that is easily understood.*
- *Excellent symposium, which distilled vast amounts of information into few slides which were easy to follow.*
- *It was my first time attending and I'm impressed by the standard.*
- *Excellent discussion from both speakers and they represented both the LMIC (low- and middle-income country) and also the most advanced and developed nations.*

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Fundraising activities

In December 2022, the third Deck of Cards auction was held at Ewbank Auctions in Guildford, which raised over £20,000 from the sale of original artworks and the sale of decks of cards on the evening. Notable contributors included Grayson Perry, Floella Benjamin, Richard E Grant, Ralph Steadman, and George Underwood.

TLC has now partnered with Jackson's Art Supplies. Decks of cards (Volumes 1 and 2) became available to buy on the online store of Jackson's Art Supplies in November 2022, where they will continue to be sold on behalf of TLC. This has resulted in a huge increase in sales of decks. Decks from Volume 3 have now also been produced and are available to buy from Jackson's Art Supplies.

TLC continues to work with supporters from a variety of companies and trusts to ensure the delivery of the work to improve the lives of patients throughout the world with kidney failure.

TLC is extremely grateful to the many individuals, trusts and sponsors who have made our work possible, and who recognise the huge global problem of kidney failure and the continued need for TLC's work.

Structure, governance and management

The Governing Document is formed of GDI Model Memorandum and Articles of Association, Transplant Links is a charitable company

TRANSPLANT LINKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Adu

B Evans

J Jewitt-Harris

D Milford

A Ready

S Shabir

(Appointed 31 January 2023)

J Swan

P Unsworth

(Resigned 23 February 2023)

S Whittingham

(Appointed 11 December 2023)

The trustees' report was approved by the Board of Trustees.

D Milford

Trustee

13 December 2023

TRANSPLANT LINKS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 APRIL 2023

The trustees, who are also the directors of Transplant Links for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

TRANSPLANT LINKS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TRANSPLANT LINKS

I report to the trustees on my examination of the financial statements of Transplant Links (the charity) for the year ended 30 April 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Jemima King FCA

30 Upper High Street
Thame
Oxfordshire
OX9 3EZ

Dated: 13 December 2023

TRANSPLANT LINKS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	55,100	107,614	162,714	30,286	59,361	89,647
Other trading activities	4	23,076	-	23,076	3,706	-	3,706
Investments	5	93	-	93	2	-	2
Material other income		-	-	-	5,144	7,716	12,860
Total income		78,269	107,614	185,883	39,138	67,077	106,215
Expenditure on:							
Charitable activities	6	94,344	48,605	142,949	54,979	62,671	117,650
Net (outgoing)/incoming resources before transfers		(16,075)	59,009	42,934	(15,841)	4,406	(11,435)
Gross transfers between funds		(1,130)	1,130	-	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(17,205)	60,139	42,934	(15,841)	4,406	(11,435)
Fund balances at 1 May 2022		221,066	(60,139)	160,927	236,907	(64,545)	172,362
Fund balances at 30 April 2023		203,861	-	203,861	221,066	(60,139)	160,927

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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BALANCE SHEET

AS AT 30 APRIL 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	17,513		-	
Cash at bank and in hand		190,672		164,190	
		<u>208,185</u>		<u>164,190</u>	
Creditors: amounts falling due within one year	12	<u>(4,324)</u>		<u>(3,263)</u>	
Net current assets			203,861		160,927
			<u><u>203,861</u></u>		<u><u>160,927</u></u>
Income funds					
Restricted funds	13		-		(60,139)
Unrestricted funds			203,861		221,066
			<u>203,861</u>		<u>160,927</u>
			<u><u>203,861</u></u>		<u><u>160,927</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 13 December 2023

D Milford
Trustee

Company registration number 6226338

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

Charity information

Transplant Links is a private company limited by guarantee incorporated in England and Wales. The registered office is 30 Upper High Street, Thame, Oxfordshire, OX9 3EZ.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets given for use by the charity are recognised when receivable.

Income from trading activities includes income earned from fundraising events.

Interest income is recognised when received

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are analysed between the costs of raising funds and charitable activities. Costs are allocated between these categories on an actual basis where possible. Other costs are apportioned using suitable bases.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	55,100	107,614	162,714	30,286	59,361	89,647
Donations and gifts						
Donations and gifts	32,665	-	32,665	9,532	-	9,532
Corporate Donations	12,929	107,614	120,543	19,638	59,361	78,999
Donated goods and services	9,506	-	9,506	-	-	-
	-	-	-	1,116	-	1,116
	55,100	107,614	162,714	30,286	59,361	89,647

The following goods and services have been donated to Transplant Links during the year to 30 April 2023:

Computer services: £500

Ewbank's auctioneer vendors fees: £5,202

Trinidad mission: Transport £300, Apartment £404, Subsistence £200

Jamaica mission: Hotel rooms £2,400, Transport £500

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events (Auction)	23,076	3,706
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	93	2
	<u> </u>	<u> </u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

6 Charitable activities

	Cost of charitable activities	Wages and salaries	Total 2023	Cost of charitable activities	Wages and salaries	Total 2022
	2023	2023		2022	2022	
	£	£	£	£	£	£
Staff costs	-	85,377	85,377	-	85,611	85,611
Accommodation and flights	18,814	-	18,814	10,849	-	10,849
Motor costs	2,664	-	2,664	162	-	162
Other costs	5,905	-	5,905	279	-	279
Subsistence	5,667	-	5,667	14	-	14
Fundraising costs	108	-	108	800	-	800
	<u>33,158</u>	<u>85,377</u>	<u>118,535</u>	<u>12,104</u>	<u>85,611</u>	<u>97,715</u>
Share of support costs (see note 7)	14,275	-	14,275	11,542	-	11,542
Share of governance costs (see note 7)	10,139	-	10,139	8,393	-	8,393
	<u>57,572</u>	<u>85,377</u>	<u>142,949</u>	<u>32,039</u>	<u>85,611</u>	<u>117,650</u>
Analysis by fund						
Unrestricted funds	34,028	60,316	94,344	20,735	34,244	54,979
Restricted funds	23,544	25,061	48,605	11,304	51,367	62,671
	<u>57,572</u>	<u>85,377</u>	<u>142,949</u>	<u>32,039</u>	<u>85,611</u>	<u>117,650</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

7 Support costs

	Support costs	Governance costs	2023Support costs	Governance costs	2022
	£	£	£	£	£
Travel and subsistence	397	-	397	546	546
Computer costs	1,436	-	1,436	1,511	1,511
Telephone costs	980	-	980	1,819	1,819
Printing and postage	757	-	757	1,213	1,213
Sundry expenses	9,801	-	9,801	6,033	6,033
Subscriptions	904	-	904	420	420
Independent examination fees	-	3,840	3,840	-	2,880
Accountancy	-	6,132	6,132	-	5,393
Bank charges	-	167	167	-	120
	<u>14,275</u>	<u>10,139</u>	<u>24,414</u>	<u>11,542</u>	<u>19,935</u>
Analysed between Charitable activities	<u>14,275</u>	<u>10,139</u>	<u>24,414</u>	<u>11,542</u>	<u>19,935</u>

Governance costs includes payments to the independent examiners of £3,840 (2022- £2,880).

8 Trustees

During the year, the trustees received reimbursed expenses totalling £1,741 (2022: £1,035).

In the year Jennie Jewitt-Harris, a trustee, received remuneration of £48,102 from their employment with the charity in addition to their trusteeship.

9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>2</u>	<u>2</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	9,123	-
Other debtors	8,390	-
	<u>17,513</u>	<u>-</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	484	383
Accruals	3,840	2,880
	<u>4,324</u>	<u>3,263</u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2023 £
Ghana, Bahamas and Papua New Guinea	(24,804)	39,797	(16,123)	1,130	-
Barbados, Trinidad and Jamaica	(35,335)	67,816	(32,481)	-	-
	<u>(60,139)</u>	<u>107,613</u>	<u>(48,604)</u>	<u>1,130</u>	<u>-</u>

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 April 2023 are represented by:						
Current assets/(liabilities)	203,861	-	203,861	221,066	(60,139)	160,927
	<u>203,861</u>	<u>-</u>	<u>203,861</u>	<u>221,066</u>	<u>(60,139)</u>	<u>160,927</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

15 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	50,128	57,191

Transactions with related parties

During the year the charity has paid a salary of £27,922 (2022: £23,256) to Aimee Jewitt-Harris who is the daughter of one of the directors/trustees. Aimee's performance and annual salary review is assessed by unrelated trustees at 0.6 FTE.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.