

TRANSPLANT LINKS

England & Wales · Charity number 1119923

Details

Other names	TLC
Status	Registered
Legal form	Charitable company
Company number	06226338
Registered	2007-07-04
Register	View on the Charity Commission register

Contact

Address	Transplant Links PO Box 1080 Camberley GU15 9QP
Phone	07788442009
Email	info@transplantlinks.org
Website	www.transplantlinks.org

Activities

Objects: THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH AMONG PEOPLE THROUGHOUT THE WORLD IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF TRANSPLANT SERVICES AND TRAINING FOR MEDICAL TEAMS IN DEVELOPING COUNTRIES.

Activities: Transplant Links aims to give relief of sickness and the preservation of health among people throughout the world.To provide transplant services and training in the achievement of the above purpose

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE OVERSEAS
- Barbados
- Ghana
- Jamaica
- Kenya
- Nepal
- Nigeria
- Papua New Guinea
- The Bahamas
- Trinidad And Tobago
- Uganda
- Zambia
- Zimbabwe

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£198,546	£167,917	-	-
2024-04-30	£228,094	£120,524	-	-
2023-04-30	£185,883	£142,949	-	-
2022-04-30	£106,215	£117,650	-	-
2021-04-30	£116,037	£107,463	-	-

Trustees

Name	Role	Appointed
Beverley Evans		2019-09-03
David Milford		2013-02-28
Dr Gauri Shankar Jagadesh		2026-01-14
Dr Seema Hari Jham		2026-01-14
Jeanette Swan		2022-04-05
Marie Sanderson		2026-01-14
Mohamed Atef Soliman		2026-01-14
Simon Whittingham		2023-12-11

TRANSPLANT LINKS

England & Wales - Charity number 1119923

Accounts

Company registration number 06226338 (England and Wales)

Charity registration number 1119923 (England and Wales)

TRANSPLANT LINKS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

TRANSPLANT LINKS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B Evans D Milford S Shabir J Swan S Whittingham	
Country of incorporation	United Kingdom (England and Wales)	06226338
Charity registration	England and Wales	1119923
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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TRANSPLANT LINKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their annual report and financial statements for the year ended 30 April 2025.

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

Public benefit

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 2024-2025 TLC continued to support the development of nascent and emerging kidney transplant centres around the world. Hands-on in-person surgical, medical and nursing training was delivered in Barbados and Trinidad, including transplant missions to both centres. Subsequently, TLC assisted in the development of a business case for permanent, sustainable funding of renal transplantation in Barbados with the aim of developing a second stand-alone renal transplant program in the Caribbean (the first being in Trinidad). TLC has provided support to other partner centre programmes to assist with the development of individual national strategies towards sustainable kidney transplant programmes. A site visit was carried out to Port Moresby General Hospital (POMGen) in Papua New Guinea where the TLC team confirmed all necessary steps had been taken to allow for a transplant mission in May 2025, where the first transplants to ever take place in the Pacific Islands were successfully carried out at POMGen with TLC's assistance.

TLC has delivered observerships in UK renal transplant units for members of the transplant team from the Namibia (7 team members) and from Papua New Guinea (5 team members). Observerships are opportunities for healthcare professionals who are involved in the development of kidney transplantation to come to the UK to spend between 2-4 weeks in a busy transplant unit to shadow their counterparts.

All these activities were supplemented with regular online MDTs (multi-disciplinary team meetings), planning and teaching sessions for each partner country. October 2024 also saw the first TLC surgical fellowship (sponsored by the Samworth Foundation) where a surgeon from Trinidad was placed at Nottingham University NHSFT. The surgeon is spending 18 months training in kidney transplantation within the NHS, supported by Transplant Links. This is hugely important for succession in Trinidad, ensuring the programme that TLC helped to develop remains resilient and sustainable.

Online meetings to discuss how TLC can help progress transplant programmes have also been held with transplant teams in Kumasi, Ghana and Bhaktapur, Nepal, with continued remote mentorship of all existing partner centres including The Bahamas, Barbados, Ghana, Jamaica, Nepal, Trinidad and Nigeria. TLC also provided focussed, workshops for a centre in Rajavithi Hospital in Bangkok, Thailand.

TLC recognises the importance of ensuring there is an understanding of all aspects of renal transplantation, including donor selection and to this end two members of TLC undertook Independent Assessment training provided by the Human Tissue Authority.

NHS volunteers have continued to make themselves available to mentor their overseas colleagues both online and through in person teaching visits. The volunteer medical faculty has increased considerably and volunteer update events ensure volunteers have the opportunity to hear about TLC strategy and to provide feedback and comment.

TLC provides a popular online international symposium series with 9 symposia conducted during the period covered by this report with a total global attendance of 660 healthcare professionals worldwide. The 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. Symposia were delivered throughout the year by experts in the field including surgeons, doctors, scientists, nurses, psychologists and other healthcare professionals, and were attended by clinicians from 120 countries worldwide.

TRANSPLANT LINKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

TLC continues to work closely with the newly formed Caribbean Transplant Coordinator Network (CTCN), whose aims are to facilitate knowledge exchange and collaboration, standardise protocols and procedures, promote education and training, enhance patient care and support and advocate for policy development and resource allocation.

Baroness Floella Benjamin OM DBE DL continues to actively support the charitable activities of TLC, especially in the Caribbean where she met with Barbados Prime Minister Mia Mottley SC MP to discuss the progression of the living-donor transplant programme and legislation to allow for a deceased donor programme to be established.

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.

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

The TLC trustee team recognise the importance of having clinically active individuals playing an active role in the governance of the charity. For this reason, the Clinical Advisory Board (CAB), which is formed of 10 clinically active consultant Surgeons and Nephrologists, meet 4 times a year to discuss the clinical governance of the charity, review the charities activities and the effectiveness of the activities, and make suggestions about future charitable activities. These reports are fed back to the trustee board. TLC Trustee Dr S Shabir is both a trustee of TLC and sits on the CAB.

Achievements and performance

Significant activities and achievements against objectives

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



TRANSPLANT LINKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

Throughout the year, TLC has worked alongside all of its significantly active partner centres (Barbados, 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, 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 660 healthcare professionals from over 120 countries received regular notifications about the monthly webinars, and attendance at the 9 symposia remained very high (average of 75 attendees for each symposium). Feedback from each symposium was collected and consistently scored an average of above 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.

CEO Aimee Jewitt-Harris has spoken about the work of TLC at a Urology Conference in Jamaica.

In response to the evolving demands experienced by TLC, a Project Manager was recruited to improve coordination with partner centres resulting in greatly improved communication, fewer unexpected issues during transplant missions and will allow for an increase in charitable activity.

Financial review

Reserves policy

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

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. The Deck of Cards fundraising event realised £24 000 and was undertaken in partnership with Ewbank's Auctioneers and with pro bono communications support from Mearns & Pike through the Passion Partnership programme.

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.

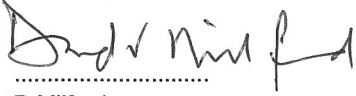
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Adu	(Resigned 23 July 2024)
B Evans	
J Jewitt-Harris	(Resigned 10 July 2025)
D Milford	
A Ready	(Resigned 10 July 2025)
S Shabir	
J Swan	
S Whittingham	

TRANSPLANT LINKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

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



.....
D Milford
Trustee

Date: 21/01/2026
.....

TRANSPLANT LINKS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 APRIL 2025

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 2025.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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
Richardsons

30 Upper High Street
Thame
Oxfordshire
OX9 3EZ

Dated: 21/01/2026

TRANSPLANT LINKS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	60,257	112,000	172,257	52,888	172,034	224,922
Other trading activities	4	23,231	-	23,231	2,009	-	2,009
Investments	5	3,058	-	3,058	1,163	-	1,163
Total income		86,546	112,000	198,546	56,060	172,034	228,094
Expenditure on:							
Charitable activities	6	72,150	95,767	167,917	66,455	54,069	120,524
Total expenditure		72,150	95,767	167,917	66,455	54,069	120,524
Net income and movement in funds		14,396	16,233	30,629	(10,395)	117,965	107,570
Reconciliation of funds:							
Fund balances at 1 May 2024		193,466	117,965	311,431	203,861	-	203,861
Fund balances at 30 April 2025		207,862	134,198	342,060	193,466	117,965	311,431

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

TRANSPLANT LINKS

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Stocks	11	1,779		-	
Debtors	12	3,621		-	
Cash at bank and in hand		343,689		317,686	
		<u>349,089</u>		<u>317,686</u>	
Creditors: amounts falling due within one year	13	(7,029)		(6,255)	
Net current assets			342,060		311,431
			<u>342,060</u>		<u>311,431</u>
The funds of the charity					
Restricted income funds	14		134,198		117,965
Unrestricted funds	15		207,862		193,466
			<u>342,060</u>		<u>311,431</u>

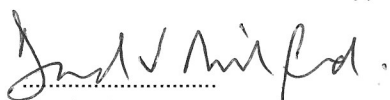
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2025.

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 21/01/2026


D Milford
Trustee

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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 Basis of preparation

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 or grantors 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.

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 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.

1.8 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.

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

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.

Derecognition of financial liabilities

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

1.9 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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	60,257	112,000	172,257	52,888	172,034	224,922
Donations and gifts						
Donations and gifts	25,931	28,085	54,016	18,637	-	18,637
Corporate Donations	13,488	83,915	97,403	28,000	172,034	200,034
Donated goods and services	20,838	-	20,838	6,251	-	6,251
	60,257	112,000	172,257	52,888	172,034	224,922

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

3 Income from donations and legacies

(Continued)

The following goods and services have been donated to Transplant Links during the year to 30 April 2025:

Barbados mission: Accommodation: £11,350 (2024: £2,251)

Consultancy: £3,000 (2024: £nil)

Events: £850 (2024: £nil)

Auction fees: £5,578 (2024: £nil)

Other: £60 (2024: £nil)

Computer services: £nil (2024: £500)

Pro-bono legal advice: £nil (2024: £3,500)

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	23,231	2,009

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,058	1,163

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

6 Expenditure on charitable activities

	Cost of charitable activities	Wages and salaries	Total	Cost of charitable activities	Wages and salaries	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Direct costs						
Staff costs	-	95,652	95,652	-	80,162	80,162
Accommodation and flights	26,706	-	26,706	13,449	-	13,449
Motor costs	-	-	-	1,684	-	1,684
Other costs	10,711	-	10,711	3,844	-	3,844
Subsistence	11,350	-	11,350	2,251	-	2,251
	<u>48,767</u>	<u>95,652</u>	<u>144,419</u>	<u>21,228</u>	<u>80,162</u>	<u>101,390</u>
Share of support and governance costs (see note 7)						
Support	9,183	-	9,183	11,581	-	11,581
Governance	14,315	-	14,315	7,553	-	7,553
	<u>72,265</u>	<u>95,652</u>	<u>167,917</u>	<u>40,362</u>	<u>80,162</u>	<u>120,524</u>
Analysis by fund						
Unrestricted funds	47,324	24,826	72,150	26,913	39,542	66,455
Restricted funds	24,941	70,826	95,767	13,449	40,620	54,069
	<u>72,265</u>	<u>95,652</u>	<u>167,917</u>	<u>40,362</u>	<u>80,162</u>	<u>120,524</u>

7 Support costs allocated to activities

	2025	2024
	£	£
Computer costs	1,986	1,171
Telephone costs	540	696
Printing and postage	1,004	2,903
Sundry expenses	5,653	5,630
Subscriptions	-	1,181
Governance costs	14,315	7,553
	<u>23,498</u>	<u>19,134</u>
Analysed between:		
Cost of charitable activities	<u>23,498</u>	<u>19,134</u>

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

7 Support costs allocated to activities (Continued)

	2025 £	2024 £
Governance costs comprise:		
Legal and professional	7,651	-
Indepedant examination fees	4,320	4,080
Accountancy	2,189	3,311
Bank charges	155	162
	<u>14,315</u>	<u>7,553</u>

The majority of the costs included in 'Printing and postage' related to printing decks of cards to sell during the auction event.

8 Trustees

During the year, two trustees received reimbursed expenses totalling £212 (2024: £425).

In the year Jennie Jewitt-Harris, a former trustee (resigned 10 July 2025), received remuneration of £37,010 from their employment with the charity in addition to their trusteeship.

9 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>4</u>	<u>3</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>66,824</u>	<u>69,580</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Stocks

	2025 £	2024 £
Finished goods and goods for resale	<u>1,779</u>	<u>-</u>

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	3,621	-

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,851	1,859
Other creditors	734	316
Accruals and deferred income	4,444	4,080
	7,029	6,255

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 May 2024 £	Incoming resources £	Resources expended £	At 30 April 2025 £
Ghana, Bahamas, Papua New Guinea and Namibia	61,468	-	(49,462)	12,006
Barbados, Trinidad and Jamaica	32,082	62,000	(46,022)	48,060
United Kingdom	24,415	50,000	(283)	74,132
	117,965	112,000	(95,767)	134,198

Previous year:

	At 1 May 2023 £	Incoming resources £	Resources expended £	At 30 April 2024 £
Ghana, Bahamas and Papua New Guinea	-	83,944	(22,476)	61,468
Barbados, Trinidad and Jamaica	-	63,675	(31,593)	32,082
United Kingdom	-	24,415	-	24,415
	-	172,034	(54,069)	117,965

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2024	Incoming resources	Resources expended	At 30 April 2025
	£	£	£	£
General funds	193,466	86,546	(72,150)	207,862
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 May 2023	Incoming resources	Resources expended	At 30 April 2024
	£	£	£	£
General funds	203,861	56,060	(66,455)	193,466
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 April 2025:			
Current assets/(liabilities)	207,862	134,198	342,060
	<u>207,862</u>	<u>134,198</u>	<u>342,060</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 April 2024:			
Current assets/(liabilities)	193,466	117,965	311,431
	<u>193,466</u>	<u>117,965</u>	<u>311,431</u>

17 Related party transactions

Transactions with related parties

During the year the charity has paid a salary of £29,814 (2024: £28,755) to Aimee Jewitt-Harris who is the daughter of Jennie Jewitt-Harris, who was a trustee/director during the year. Aimee's performance and annual salary review is assessed by unrelated trustees at 0.6 FTE.

TRANSPLANT LINKS

England & Wales - Charity number 1119923

Accounts

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 2024

TRANSPLANT LINKS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B Evans J Jewitt-Harris D Milford A Ready S Shabir 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	

TRANSPLANT LINKS

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Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 16

TRANSPLANT LINKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 APRIL 2024

The trustees present their annual report and financial statements for the year ended 30 April 2024.

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

Public benefit

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 2023-2024 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 and Trinidad. An advisory visit was carried out in Papua New Guinea where the TLC team clinical director met with key stakeholders, assessed the medical facilities and reviewed progress with necessary renal transplant enabling legislation. Online meetings to discuss how TLC can continue to support or help progressing respective transplant programmes have been held with the transplant teams in Jamaica, Trinidad, Namibia, the Bahamas, Mauritius and Nigeria. TLC has arranged observerships in UK renal transplant units for members of the transplant team from the Bahamas and from Papua New Guinea. All these activities were supplemented with regular online MDTs (multi-disciplinary team meetings), planning and teaching sessions for each partner country.

More than 50 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. Symposia were delivered throughout the year by experts in the field including surgeons, doctors, scientists, nurses, psychologists and other healthcare professionals, and were attended by clinicians from 120 countries worldwide.

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.

TLC were delighted to welcome to the trustee board Mr Simon Whittingham (appointed 11th December 2023) who has a background in finance.

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

TRANSPLANT LINKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

Achievements and performance

Significant activities and achievements against objectives

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 450 healthcare professionals from over 120 countries received regular notifications about the monthly webinars, and attendance at the 14 symposia remained very high (average of 60 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.

TRANSPLANT LINKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

Below is a selection of feedback about the series:

- *Support and experience is greatly needed in the transfer of skills. Charities like TLC have a lot to offer*
- *Great job. Looking forward to part 2*
- *It was a great learning opportunity for us viewing and listening to their own hands-on experiences and insights*
- *Please continue to organise free events accessible to trainees*
- *I am a student nurse, even with a lot less understanding than medical students, or doctors present, I was able to gain an understanding of the procedure and take away aspects to look into further*
- *It was really accessible and I learnt a great deal from it thank you*
- *Please continue to support us, we really need this to push our program forward*

TLC has presented three videos of real-life hand-assisted live donor kidney transplant operations, with a live workshop and discussion for an online surgical audience and it is planned that further videos will be available.

CEO Aimee Jewitt-Harris has spoken about the work of TLC at conferences held by the British Society of Histocompatibility and Immunogenetics and at the Jamaican Urology Society, and a scientific article reporting TLC experience of paediatric renal transplantation was published in the international journal Pediatric Nephrology.

TLC has secured the support of the Human Tissue Authority who have offered two places on their one-day course for members of the TLC team, so that thorough and up-to-date advice can be given to partner centres who are establishing ethics committees and protocols for ethical donor selection and work-up.

Financial review

Reserves policy

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

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.

TLC held the fourth Deck of Cards themed art auction in October 2024, supported by artists and influential people including Grayson Perry, George Underwood, Anthony Frost and many more. The auction was very successful.

Structure, governance and management

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

The Trustees and Management reviewed and updated TLC's Strategy and 3 year Strategic plan, confirming the key priorities, goals and objectives for the next 3 years. The priority focus areas for action and resource allocation were agreed allowing a detailed operating plan to be developed.

From the Strategy, future organisation capability and resource requirements were identified and a phased implementation plan agreed to strengthen the organisation through the addition of new roles in the latter part of 2024 and 2025. All proposals have been budgeted and are affordable based on current and projected TLC financial performance.

TRANSPLANT LINKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

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 (Resigned 23 July 2024)

B Evans

J Jewitt-Harris

D Milford

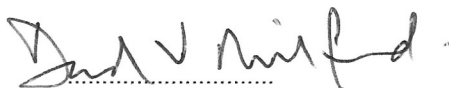
A Ready

S Shabir

J Swan

S Whittingham (Appointed 11 December 2023)

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



D Milford

Trustee

Date: 28 JAN 2025

TRANSPLANT LINKS

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 30 APRIL 2024

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 2024.

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
Richardsons

30 Upper High Street
Thame
Oxfordshire
OX9 3EZ

Dated: ..28/01/2025.

TRANSPLANT LINKS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	52,888	172,034	224,922	55,100	107,614	162,714
Other trading activities	4	2,009	-	2,009	23,076	-	23,076
Investments	5	1,163	-	1,163	93	-	93
Total income		56,060	172,034	228,094	78,269	107,614	185,883
Expenditure on:							
Charitable activities	6	66,455	54,069	120,524	94,344	48,605	142,949
Total expenditure		66,455	54,069	120,524	94,344	48,605	142,949
Net income/(expenditure)		(10,395)	117,965	107,570	(16,075)	59,009	42,934
Transfers between funds							
		-	-	-	(1,130)	1,130	-
Net movement in funds		(10,395)	117,965	107,570	(17,205)	60,139	42,934
Reconciliation of funds:							
Fund balances at 1 May 2023		203,861	-	203,861	221,066	(60,139)	160,927
Fund balances at 30 April 2024		193,466	117,965	311,431	203,861	-	203,861

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

TRANSPLANT LINKS

BALANCE SHEET

AS AT 30 APRIL 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	-		17,513	
Cash at bank and in hand		317,686		190,672	
		<u>317,686</u>		<u>208,185</u>	
Creditors: amounts falling due within one year	12	(6,255)		(4,324)	
		<u></u>		<u></u>	
Net current assets			311,431		203,861
			<u></u>		<u></u>
Net assets			311,431		203,861
			<u></u>		<u></u>
The funds of the charity					
Restricted income funds	13		117,965		-
Unrestricted funds			193,466		203,861
			<u>311,431</u>		<u>203,861</u>

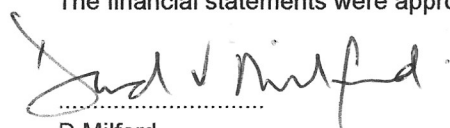
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2024.

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 28 JAN 2025



D Milford
Trustee

Company registration number 6226338 (England and Wales)

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

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 or grantors 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

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

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.

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

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.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	52,888	172,034	224,922	55,100	107,614	162,714
Donations and gifts						
Donations and gifts	18,637	-	18,637	32,665	-	32,665
Corporate Donations	28,000	172,034	200,034	12,929	107,614	120,543
Donated goods and services	6,251	-	6,251	9,506	-	9,506
	52,888	172,034	224,922	55,100	107,614	162,714

The following goods and services have been donated to Transplant Links during the year to 30 April 2024:

Computer services: £500

Pro-bono legal advice: £3,500

Barbados mission: Accommodation £2,251

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events (Auction)	2,009	23,076

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,163	93

6 Expenditure on charitable activities

	Cost of charitable activities 2024 £	Wages and salaries 2024 £	Total 2024 £	Cost of charitable activities 2023 £	Wages and salaries 2023 £	Total 2023 £
Direct costs						
Staff costs	-	80,162	80,162	-	85,377	85,377
Accommodation and flights	13,449	-	13,449	18,814	-	18,814
Motor costs	1,684	-	1,684	2,664	-	2,664
Other costs	3,844	-	3,844	5,905	-	5,905
Subsistence	2,251	-	2,251	5,667	-	5,667
Fundraising costs	-	-	-	108	-	108
	21,228	80,162	101,390	33,158	85,377	118,535
Share of support and governance costs (see note 7)						
Support	11,581	-	11,581	14,275	-	14,275
Governance	7,553	-	7,553	10,139	-	10,139
	40,362	80,162	120,524	57,572	85,377	142,949
Analysis by fund						
Unrestricted funds	26,913	39,542	66,455	34,028	60,316	94,344
Restricted funds	13,449	40,620	54,069	23,544	25,061	48,605
	40,362	80,162	120,524	57,572	85,377	142,949

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

7 Support costs allocated to activities

	2024 £	2023 £
Travel and subsistence	-	397
Computer costs	1,171	1,436
Telephone costs	696	980
Printing and postage	2,903	757
Sundry expenses	5,630	9,801
Subscriptions	1,181	904
Governance costs	7,553	10,139
	<u>19,134</u>	<u>24,414</u>

Analysed between:

Cost of charitable activities	<u>19,134</u>	<u>24,414</u>
-------------------------------	---------------	---------------

	2024 £	2023 £
Governance costs comprise:		
Indepedant examination fees	4,080	3,840
Accountancy	3,311	6,132
Bank charges	162	167
	<u>7,553</u>	<u>10,139</u>

The majority of the costs included in 'Printing and postage' related to printing decks of cards to sell during the auction event.

8 Trustees

During the year, the trustees received reimbursed expenses totalling £425 (2023: £1,741).

In the year Jennie Jewitt-Harris, a trustee, received remuneration of £40,825 from their employment with the charity in addition to their trusteeship.

9 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>3</u>	<u>2</u>

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

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

9 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	69,580	50,128

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	-	9,123
Other debtors	-	8,390
	-	17,513

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,859	-
Other creditors	316	484
Accruals and deferred income	4,080	3,840
	6,255	4,324

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 May 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 April 2024 £
Ghana, Bahamas and Papua New Guinea	-	83,944	(22,476)	-	61,468
Barbados, Trinidad and Jamaica	-	63,675	(31,593)	-	32,082
United Kingdom	-	24,415	-	-	24,415
	-	172,034	(54,069)	-	117,965

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

13 Restricted funds (Continued)

Previous year:	At 1 May 2022	Incoming resources	Resources expended	Transfers	At 30 April 2023
	£	£	£	£	£
Ghana, Bahamas and Papua New Guinea	(24,804)	39,798	(16,124)	1,130	-
Barbados, Trinidad and Jamaica	(35,335)	67,816	(32,481)	-	-
	<u>(60,139)</u>	<u>107,614</u>	<u>(48,605)</u>	<u>1,130</u>	<u>-</u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
General funds	<u>203,861</u>	<u>56,060</u>	<u>(66,455)</u>	<u>-</u>	<u>193,466</u>
Previous year:	At 1 May 2022	Incoming resources	Resources expended	Transfers	At 30 April 2023
	£	£	£	£	£
General funds	<u>221,066</u>	<u>78,269</u>	<u>(94,344)</u>	<u>(1,130)</u>	<u>203,861</u>

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 April 2024:			
Current assets/(liabilities)	193,466	117,965	311,431
	<u>193,466</u>	<u>117,965</u>	<u>311,431</u>
	<u>193,466</u>	<u>117,965</u>	<u>311,431</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 April 2023:			
Current assets/(liabilities)	203,861	-	203,861
	<u>203,861</u>	<u>-</u>	<u>203,861</u>
	<u>203,861</u>	<u>-</u>	<u>203,861</u>

16 Related party transactions

Transactions with related parties

During the year the charity has paid a salary of £28,755 (2023: £27,922) 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.

TRANSPLANT LINKS

England & Wales - Charity number 1119923

Accounts

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

TRANSPLANT LINKS

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Balance sheet	8
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TRANSPLANT LINKS

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.

TRANSPLANT LINKS

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.

TRANSPLANT LINKS

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						
<u>Income from:</u>							
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		<u>78,269</u>	<u>107,614</u>	<u>185,883</u>	<u>39,138</u>	<u>67,077</u>	<u>106,215</u>
<u>Expenditure on:</u>							
Charitable activities	6	<u>94,344</u>	<u>48,605</u>	<u>142,949</u>	<u>54,979</u>	<u>62,671</u>	<u>117,650</u>
Net (outgoing)/incoming resources before transfers		(16,075)	59,009	42,934	(15,841)	4,406	(11,435)
Gross transfers between funds		<u>(1,130)</u>	<u>1,130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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		<u>221,066</u>	<u>(60,139)</u>	<u>160,927</u>	<u>236,907</u>	<u>(64,545)</u>	<u>172,362</u>
Fund balances at 30 April 2023		<u>203,861</u>	<u>-</u>	<u>203,861</u>	<u>221,066</u>	<u>(60,139)</u>	<u>160,927</u>

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.

TRANSPLANT LINKS

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
Income funds					
Restricted funds	13		-		(60,139)
Unrestricted funds			203,861		221,066
			<u>203,861</u>		<u>160,927</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

TRANSPLANT LINKS

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.

TRANSPLANT LINKS

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.

TRANSPLANT LINKS

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

TRANSPLANT LINKS

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

5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	93	2

TRANSPLANT LINKS

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

6 Charitable activities

	Cost of charitable activities 2023 £	Wages and salaries 2023 £	Total 2023 £	Cost of charitable activities 2022 £	Wages and salaries 2022 £	Total 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>

TRANSPLANT LINKS

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

7 Support costs

	Support costs	Governance costs	2023	Support 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	2,880
Accountancy	-	6,132	6,132	-	5,393	5,393
Bank charges	-	167	167	-	120	120
	<u>14,275</u>	<u>10,139</u>	<u>24,414</u>	<u>11,542</u>	<u>8,393</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>8,393</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 Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 April 2023 are represented by:					
Current assets/(liabilities)	203,861	-	203,861	(60,139)	160,927
	<u>203,861</u>	<u>-</u>	<u>203,861</u>	<u>(60,139)</u>	<u>160,927</u>

TRANSPLANT LINKS

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.

TRANSPLANT LINKS

England & Wales - Charity number 1119923

Accounts

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 2022

TRANSPLANT LINKS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr Jennie Jewitt-Harris Mr Andrew Ready Dr Dwomoa Adu Mr Peter Unsworth Dr David Milford Mrs Beverley Evans
Secretary	Dr Jennie Jewitt-Harris
Charity number	1119923
Company number	6226338
Independent examiner	Rouse Partners LLP 55 Station Road Beaconsfield Buckinghamshire HP9 1QL

TRANSPLANT LINKS

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Balance sheet	6
Notes to the financial statements	7 - 14

TRANSPLANT LINKS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2022

The Trustees present their annual report and financial statements for the year ended 30 April 2022.

The accounts have been prepared in accordance with the accounting policies set out in note to the accounts and comply with the charity's governing document, 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

Kidney failure is a worldwide and growing problem, often described as a hidden epidemic. In most high income countries, treatment is almost an industrialised process, where almost no-one dies for lack of treatment through having dialysis or a transplant. In contrast, patients in low- and middle-income countries (LMICs) often have limited options for treatment, as dialysis may be unavailable or too expensive, and countries often have no transplant programme because of lack of skills in local hospitals. Kidney failure is a disease which affects the whole family of the patient:

"In a typical scenario somebody comes onto dialysis, their money starts to run down, eventually they spend the kids' school fees on their dialysis and then they sell their house and then four years later they don't survive. I'm not exaggerating." - Dr. Dwomoa Adu, Consultant Nephrologist at Korle Bu Teaching Hospital in Accra, Ghana

A kidney transplant offers a much better solution than long-term treatment on dialysis and is globally recognised as the gold standard treatment for patients with kidney failure. Where possible, it offers the patient improved quality and length of life, and is overall cheaper than dialysis. It offers patients the chance of a healthy life again. Kidney transplantation can be from deceased donors (or cadavers), or from live donors where a healthy relative or close friend can ethically donate a kidney. Live-donor transplantation offers a chance to develop kidney transplant programmes in many countries, where the legal and cultural framework would not support cadaveric programmes. The operations can be planned, meaning that teaching the skills to carry it out can also be scheduled. It also offers the unique gift of giving a family member the chance to save the life of their relative.

The goal of Transplant Links Community (TLC) is to support the development of nascent kidney transplant programmes in LMICs through ongoing skill transfer, teaching and support over a number of years until a sustainable transplant programme is achieved. TLC relies on a group of NHS specialists in transplantation (surgeons, nephrologists, nurses, operating theatre technicians and associated specialties) to give up their time to travel to partner countries to share their skills in kidney transplantation by assisting the local teams with the operations in situ. The approach taken with each partner centre depends on the skills already present and may mean supporting a small pre-existing programme, or starting de novo. The time taken for each centre to develop will therefore vary according to a number of local factors including skills and investment in the project. TLC undertakes to support each transplant centre over a number of years towards sustainability. Progress relies heavily on teamwork, communication, managerial and government support, fundraising to cover costs of TLC visits, commitment to learning and above all the generosity of NHS volunteers in giving up their annual leave to travel and share skills.

Background to Transplant Links:

TLC has been a registered charity since 2007, and continues to deliver a high level of support to partner countries with a staff count of 1.3 and the current challenging environment for fundraising. TLC continues to receive a high level of support from Patron Dame Floella Benjamin:

In 2020 I was honoured to join TLC in observing a kidney transplant where a father donated a kidney to his daughter. What I witnessed was a miracle. This team of volunteer surgeons, doctors and nurses who travel around the world to share their skills and expertise with others, are the beacon of hope for patients who previously had no hope of a normal future.

TRANSPLANT LINKS

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2022

Each partner country project has different challenges and hurdles. TLC works closely with each to overcome them, persevere and above all, make sure that the patients get a chance of life again with a transplant. A bespoke approach is taken with each country to match local needs and address skill transfer where needed. Each new transplant programme moved through 6 phases of progress:

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

The goal in all cases is sustainability of the transplant programme so that many more patients benefit in the future. We do not measure the success of our activities on the number of transplants performed each year, but instead on the progression through the phases outlined above.

Activities in 2021-2022

During 2021-2022 TLC continued to support the development of new transplant centres remotely despite the challenges presented by the pandemic. After a temporary suspension of all on-site teaching and operating activities brought on by the travel restrictions of the pandemic, Transplant Links were able to resume surgical and medical skill transfer in partner centres once more, as well as offering support through video conferences, giving advice to partner centres in the work up and management of transplant patients and their donors. A surgeon who trained for a year in Birmingham with the TLC volunteers returned to Barbados in May 2021 and said:

"The department in Birmingham is an extremely friendly, caring, teaching oriented team. I've had a lot of hands-on experience, my time here was absolutely fantastic. Previously in Barbados I was exposed to 4 pairs (4 donors, 4 recipients), so in Birmingham for the last 6 months I put myself out there. I've been involved with over 80 transplant surgeries, both deceased donor transplants and live donor transplants. I'm extremely happy and grateful for my experience." - Dr Paquette, Barbados

The online symposia series continues to grow in popularity as more and more healthcare professionals from over 60 countries around the world are signing up to attend a monthly lecture programme, covering important topics related to the care of patients with renal failure with a focus on real-life experiences for transplant centres with limited resources.

Throughout the year over 500 healthcare professionals were able to attend these monthly online lectures for free, and the talks received excellent feedback. Symposia were held in partnership with UK Kidney Association (UKKA) and Kidney Academy (KA - USA), some of which were supported by educational grants from pharmaceutical companies.

TRANSPLANT LINKS

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 APRIL 2022

TLC also began work with a company who specialises in remote surgical training using camera headsets and closed, encrypted online streaming systems, to begin working towards developing the option for supporting more advanced centres in performing renal transplants without the need for a TLC surgeon physically being in the room. A trial was completed and TLC continues to lay the foundations to ensure that this method of providing surgical mentorship is as safe and reliable as can possibly be.

Governance

The TLC policies were reviewed and updated in February 2022.

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

Achievements and performance

Hands-on surgical training resumed in Barbados and Trinidad thanks to travel restrictions lifting, and continued support was given remotely through online teaching and multi-disciplinary team meetings to active partner centres including Jamaica, Ghana, Papua New Guinea, Zimbabwe and the Bahamas. TLC NHS volunteers have continued to make themselves available for teaching through online symposia and workshops.

Fundraising activities

In December 2021 TLC held a fundraising Christmas online magic show with Pete Heat which was extremely well attended. Deck of Cards sales continued through the year following the successful auction in 2020. TLC is very grateful to the many individuals, trusts and sponsors who have made our work possible during a very challenging time, 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.

The following Trustees who served during the year were:

Dr Jennie Jewitt-Harris

Mr Andrew Ready

Dr Dwomoa Adu

Mr Peter Unsworth

Dr David Milford

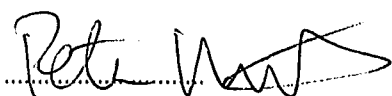
Mr David Youds

Mrs Beverley Evans

(Resigned 22 May 2021)

There were no staff changes this year.

The Trustees report was approved by the Board of Trustees.



Mr Peter Unsworth

Director and Trustee

Dated: 15/12/22

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 2022.

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).

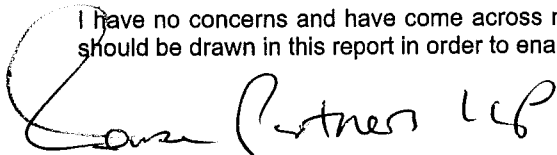
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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.



Rouse Partners LLP

Majid Sadeghi FCCA

55 Station Road
Beaconsfield
Buckinghamshire
HP9 1QL

Dated: 20/12/2022

TRANSPLANT LINKS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Voluntary Income	3	30,286	59,361	89,647	26,804	20,786	47,590
Other trading activities	4	3,706	-	3,706	33,392	-	33,392
Investments	5	2	-	2	4	-	4
Material other income		5,144	7,716	12,860	7,010	28,041	35,051
Total income		39,138	67,077	106,215	67,210	48,827	116,037
Expenditure on:							
Raising funds	6	-	-	-	287	-	287
Charitable activities	7	54,979	62,671	117,650	40,347	66,829	107,176
Total expenditure		54,979	62,671	117,650	40,634	66,829	107,463
Net (expenditure)/income for the year/							
Net movement in funds		(15,841)	4,406	(11,435)	26,576	(18,002)	8,574
Fund balances at 1 May 2021		236,907	(64,545)	172,362	210,331	(46,543)	163,788
Fund balances at 30 April 2022		221,066	(60,139)	160,927	236,907	(64,545)	172,362

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.

TRANSPLANT LINKS

BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	11	-		2,884	
Cash at bank and in hand		164,190		178,290	
		<u>164,190</u>		<u>181,174</u>	
Creditors: amounts falling due within one year	12	<u>(3,263)</u>		<u>(8,812)</u>	
Net current assets			160,927		172,362
Income funds					
Restricted funds	14		(60,139)		(64,545)
Unrestricted funds			221,066		236,907
			<u>160,927</u>		<u>172,362</u>

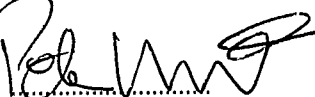
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2022.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 15/12/2022



Mr Peter Unsworth
Trustee

Company registration number 6226338

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

Charity information

Transplant Links is a private company limited by guarantee incorporated in England and Wales. The registered office is 55 Station Road, Beaconsfield, Bucks, HP9 1QL.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, 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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 Incoming resources

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. 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.

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Cost of raising funds includes expenses related to running a just giving account and staging events.

Expenditure on charitable activities includes directly attributable costs to missions run during the year, salaries, support and governance costs which are incurred in running the charity.

Support costs are those that assist the work of the charity and include travel, governance and administrative costs. They are incurred directly in support of expenditure on the objects of the charity and allocated to expenditure on charitable activities on a basis consistent with use of the resources.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

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.

Derecognition of financial liabilities

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

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.9 Foreign exchange

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction.

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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.

3 Voluntary Income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	9,532	-	9,532	6,000	-	6,000
Corporate Donations	19,638	59,361	78,999	-	20,786	20,786
Donated goods and services	-	-	-	6,870	-	6,870
Other	1,116	-	1,116	13,934	-	13,934
	<u>30,286</u>	<u>59,361</u>	<u>89,647</u>	<u>26,804</u>	<u>20,786</u>	<u>47,590</u>

Donated goods and services

In kind donations include staff training and waived auction fees which have been included at market value as incoming resources for the year. The corresponding expenditure is included in cost of charitable activities.

Other

Donations from trusts and other foundations.

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events (Auction)	3,706	33,392

The fundraising events during the previous financial year relate to an online art auction held in December 2020 and associated Decks of Cards sales. There was income of £3,706 (2021: £33,392) that relates to the auctions. The £4,870 costs relating to the auction held on 11th December 2020 were waived as a donation in kind, giving a profit of £33,392 relating to the auction in the year.

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	2	4

6 Raising funds

	Total	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Fundraising agents commissions	-	287
	-	287

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

7 Charitable activities

	Cost of charitable activities 2022 £	Wages and salaries 2022 £	Total 2022 £	Cost of charitable activities 2021 £	Wages and salaries 2021 £	Total 2021 £
Staff costs	-	85,611	85,611	-	83,416	83,416
Charitable activities undertaken directly	-	-	-	2,000	-	2,000
Accommodation and flights	10,849	-	10,849	-	-	-
Motor costs	162	-	162	-	-	-
Other costs	279	-	279	-	-	-
Subsistence	14	-	14	97	-	97
Fundraising costs	800	-	800	4,870	-	4,870
	<u>12,104</u>	<u>85,611</u>	<u>97,715</u>	<u>6,967</u>	<u>83,416</u>	<u>90,383</u>
Share of support costs (see note 8)	11,542	-	11,542	9,827	-	9,827
Share of governance costs (see note 8)	8,393	-	8,393	6,966	-	6,966
	<u>32,039</u>	<u>85,611</u>	<u>117,650</u>	<u>23,760</u>	<u>83,416</u>	<u>107,176</u>
Analysis by fund						
Unrestricted funds	20,735	34,244	54,979	23,663	16,684	40,347
Restricted funds	11,304	51,367	62,671	97	66,732	66,829
	<u>32,039</u>	<u>85,611</u>	<u>117,650</u>	<u>23,760</u>	<u>83,416</u>	<u>107,176</u>

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021	Basis of allocation
	£	£	£	£	£	£	
Travel and subsistence	546	-	546	391	-	391	Actual basis
Computer costs	1,511	-	1,511	944	-	944	Actual basis
Telephone costs	1,819	-	1,819	1,694	-	1,694	Actual basis
Printing and postage	1,213	-	1,213	1,042	-	1,042	Actual basis
Sundry expenses	6,033	-	6,033	4,956	-	4,956	Actual basis
Subscriptions	420	-	420	800	-	800	Actual basis
Consultancy	-	-	-	-	-	-	Governance
Independent examination fee	-	2,880	2,880	-	2,880	2,880	Governance
Accountancy	-	5,393	5,393	-	4,014	4,014	Governance
Bank charges	-	120	120	-	72	72	Governance
	<u>11,542</u>	<u>8,393</u>	<u>19,935</u>	<u>9,827</u>	<u>6,966</u>	<u>16,793</u>	
Analysed between Charitable activities	<u>11,542</u>	<u>8,393</u>	<u>19,935</u>	<u>9,827</u>	<u>6,966</u>	<u>16,793</u>	

9 Employees

The average monthly number employees and full time equivalent (FTE) during the year was 1.3 (2021: 1.3).

Employment costs	2022 £	2021 £
Wages and salaries	<u>85,611</u>	<u>83,416</u>

10 Taxation

As a registered charity, Transplant Links is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

11 Debtors

Amounts falling due within one year:	2022 £	2021 £
Other debtors	<u>-</u>	<u>2,884</u>

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	-	875
Other creditors	383	5,057
Accruals and deferred income	2,880	2,880
	<u>3,263</u>	<u>8,812</u>

13 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 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 2021 £	Movement in funds		Balance at 30 April 2022 £
		Income £	Expenditure £	
Ghana	(24,804)	-	-	(24,804)
Trinidad & Barbados	8,381	47,120	(45,549)	9,952
Jamaica	(48,122)	19,957	(17,122)	(45,287)
	<u>(64,545)</u>	<u>67,077</u>	<u>(62,671)</u>	<u>(60,139)</u>

The activities in Trinidad and Barbados are often combined and are funded by Republic Bank in both countries, and hence are represented as a joint fund in the accounts.

Where the funds are currently in negative balances, income in the coming periods is expected to cover this. If this is not the case, charity policy is to cover the difference by a transfer of unrestricted funds at the end of the project.

15 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Fund balances at 30 April 2022 are represented by:						
Current assets/(liabilities)	221,066	(60,139)	160,927	236,907	(64,545)	172,362
	<u>221,066</u>	<u>(60,139)</u>	<u>160,927</u>	<u>236,907</u>	<u>(64,545)</u>	<u>172,362</u>

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	57,191	60,562

Transactions with related parties

During the year the charity has paid a salary of £23,257 (2021: £18,160) and expenses of £1,076 (2021: £1,295) 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.

During the year, the trustees received reimbursed expenses totalling £1,035 (2021: £2,363).

TRANSPLANT LINKS

England & Wales - Charity number 1119923

Accounts

Charity Registration No. 1119923

Company Registration No. 6226338 (England and Wales)

TRANSPLANT LINKS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

TRANSPLANT LINKS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Dr Jennie Jewitt-Harris
Mr Andrew Ready
Dr Dwomoa Adu
Mr Peter Unsworth
Dr David Milford
Mrs Beverley Evans

Secretary

Dr Jennie Jewitt-Harris

Charity number

1119923

Company number

6226338

Independent examiner

Rouse Partners LLP
55 Station Road
Beaconsfield
Buckinghamshire
HP9 1QL

TRANSPLANT LINKS

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Balance sheet	6
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TRANSPLANT LINKS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2021

The Trustees present their report and financial statements for the year ended 30 April 2021.

The accounts have been prepared in accordance with the accounting policies set out in note to the accounts and comply with the charity's governing document, 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

Kidney failure is a worldwide and growing problem, often described as a hidden epidemic. In most high income countries its treatment is almost an industrialized process, where almost no-one dies for lack of treatment through having dialysis or a transplant. In contrast, patients in low and middle income countries (LMICs) often have no options for treatment, as dialysis may be unavailable or too expensive, and countries often have no transplant programme because of lack of skills in local hospitals. In some countries the outlook is worse than a diagnosis of HIV/AIDS, with an estimated survival of just three months.

A kidney transplant offers a much better solution than long-term treatment on dialysis. Where possible, it offers improved quality and length of life, and is overall cheaper than dialysis. It offers patients the chance of a healthy life again. Kidney transplantation can be from deceased donors (or cadavers), or from live donors where a healthy relative or close friend can ethically donate a kidney. Live-donor transplantation offers a chance to develop a kidney transplant programme in many countries, where the legal and cultural framework would not support a cadaveric programme. The operations can be planned, meaning that teaching the skills to carry it out can also be scheduled. It also offers the unique gift of giving a family member the chance to save the life of their relative.

The goal of Transplant Links (TLC) is to support the development of nascent kidney transplant programmes in LMICs through ongoing skill transfer, teaching and support over a number of years until sustainability is achieved. To achieve this, TLC relies on a group of NHS specialists in transplantation (surgeons, kidney physicians, nurses, operating theatre technicians, and associated specialities) to give up their time to travel to partner countries to carry out transplants, share their skills and eventually supervise transplants, until sustainability is achieved. The approach taken with each partner country depends on the skills already present and may mean supporting a small pre-existing programme, or starting de novo. The time taken for each centre to develop will therefore vary according to a number of local factors including skills and investment in the project. TLC undertakes to support each transplant centre over a number of years towards sustainability. Progress relies heavily on teamwork, communication, managerial and government support, fundraising to cover costs of the TLC visits, commitment to learning and above all the generosity of NHS volunteers in giving up their own time to travel and share skills.

Background to Transplant Links:

TLC has been a registered charity since 2007, and continues to deliver a high level of support to partner countries despite a staff count of just 1.3 and the current challenging environment for fundraising.

Each partner country project has different challenges, and hurdles, and TLC works closely with each to overcome them, persevere, and above all to make sure that patients get a chance of life again. A bespoke approach is taken with each country to match local needs, and address skill transfer where needed. The goal in all cases is sustainability of the transplant programme, so that many more patients benefit in the future.

TRANSPLANT LINKS

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2021

Activities in 2020 - 2021

During 2020-21 TLC continued to support development of new transplant centres remotely despite the challenges presented by the pandemic. However, all on-site teaching and operating activities abroad had to be completely suspended for the year owing to travel restrictions/pandemic issues. TLC volunteer teams continued to offer some support through video and teleconferences, giving advice to partner organisations and in particular on the management of patients who have been transplanted as a result of the TLC project. Once staff returned from full furlough to part-time furlough, an online symposia series was launched, and online patient management workshops from November 2020 to bridge the gap in development of skills until full travel/operations can resume. This series has been extremely popular and well attended, with over 26 countries signing into the live symposia. The pandemic has been a huge challenge for patients with kidney failure, for all transplant services and for the medical teams caring for the patients. TLC has provided an important source of knowledge and skill transfer to assist in patient care, until normal services can be resumed.

TLC continued to receive some support from trusts, donations and corporate sponsors throughout a very difficult year, supplemented by the bi-annual auction of artworks (The TLC Deck of Cards) that took place entirely online.

Governance

The TLC policies were reviewed and updated in early 2021.

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

Achievements and performance

Continued support was given remotely and through online teaching to active partner centres including Jamaica; Trinidad; Barbados; Ghana; Papua New Guinea, Zimbabwe and other centres

Despite the pandemic, TLC NHS volunteers were able to continue the training in the UK of a surgeon from Barbados who has now returned to resume the programme there.

TLC NHS volunteers, despite the pressures of the pandemic, made themselves available for teaching through online symposia and workshops.

Fundraising activities:

TLC is very grateful to the many individuals, trusts and sponsors who have made the continuing of this work possible during a very challenging time, and who recognise the huge global problem of kidney failure and the need for the continued work of TLC.

Structure, governance and management

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

The following Trustees who served during the year were:

Dr Jennie Jewitt-Harris

Mr Andrew Ready

Dr Dwomoa Adu

Mr Peter Unsworth

Dr David Milford

Mr David Youds

Mrs Beverley Evans

(Resigned 22 May 2021)

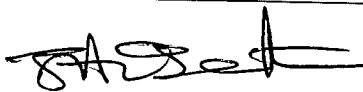
The day to day work of the charity is carried out by the Chief Executive, Dr Jennie Jewitt-Harris and Chief Operating Officer Aimee Jewitt-Harris. The medical teams are coordinated by the Medical Director, Dr Milford, and the Clinical Lead, Mr Inston.

All key activities of the charity are agreed at the regular trustee meetings.

The Trustees report was approved by the Board of Trustees.

TRANSPLANT LINKS

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 APRIL 2021



.....
Dr Jennie Jewitt-Harris

Director and Trustee

Dated: 21/2/2021

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 2021.

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).

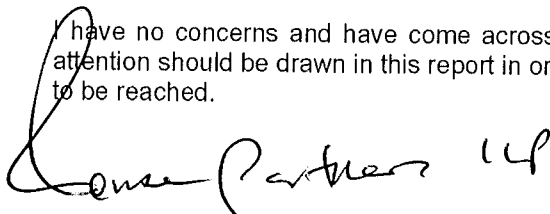
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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.



Rouse Partners LLP

Majid Sadeghi ACCA
55 Station Road
Beaconsfield
Buckinghamshire
HP9 1QL

Dated: 6/12/2021

TRANSPLANT LINKS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>							
Voluntary Income	3	26,804	20,786	47,590	14,739	130,593	145,332
Other trading activities	4	33,392	-	33,392	381	-	381
Investments	5	4	-	4	23	-	23
Material other income		7,010	28,041	35,051	3,619	-	3,619
Total income		67,210	48,827	116,037	18,762	130,593	149,355
<u>Expenditure on:</u>							
Raising funds	6	287	-	287	209	-	209
Charitable activities	7	40,347	66,829	107,176	34,527	178,108	212,635
Total resources expended		40,634	66,829	107,463	34,736	178,108	212,844
Gross transfers between funds		-	-	-	(4,973)	4,973	-
Net income/(expenditure) for the year/							
Net movement in funds		26,576	(18,002)	8,574	(20,947)	(42,542)	(63,489)
Fund balances at 1 May 2020		210,331	(46,543)	163,788	231,278	(4,001)	227,277
Fund balances at 30 April 2021		236,907	(64,545)	172,362	210,331	(46,543)	163,788

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.

TRANSPLANT LINKS

BALANCE SHEET

AS AT 30 APRIL 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	11	2,884		3,619	
Cash at bank and in hand		178,290		163,377	
		<u>181,174</u>		<u>166,996</u>	
Creditors: amounts falling due within one year	12	(8,812)		(3,208)	
Net current assets			172,362		163,788
Income funds					
Restricted funds	14	(64,545)		(46,543)	
Unrestricted funds		236,907		210,331	
		<u>172,362</u>		<u>163,788</u>	

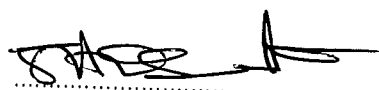
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 14/9/2021.



Dr Jennie Jewitt-Harris
Trustee

Company Registration No. 6226338

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

Charity information

Transplant Links is a private company limited by guarantee incorporated in England and Wales. The registered office is 55 Station Road, Beaconsfield, Bucks, HP9 1QL.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, 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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 Incoming resources

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. 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.

1.5 Resources expended

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

(Continued)

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Cost of raising funds includes expenses related to running a just giving account and staging events.

Expenditure on charitable activities includes directly attributable costs to missions run during the year, salaries, support and governance costs which are incurred in running the charity.

Support costs are those that assist the work of the charity and include travel, governance and administrative costs. They are incurred directly in support of expenditure on the objects of the charity and allocated to expenditure on charitable activities on a basis consistent with use of the resources.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

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.

Derecognition of financial liabilities

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

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.9 Foreign exchange

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction.

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

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.

3 Voluntary Income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	6,000	-	6,000	9,234	-	9,234
Corporate Donations	-	20,786	20,786	-	73,294	73,294
Donated goods and services	6,870	-	6,870	350	57,299	57,649
Other	13,934	-	13,934	5,155	-	5,155
	<u>26,804</u>	<u>20,786</u>	<u>47,590</u>	<u>14,739</u>	<u>130,593</u>	<u>145,332</u>

Donated goods and services

In kind donations include staff training and waived auction fees which have been included at market value as incoming resources for the year. The corresponding expenditure is included in cost of charitable activities.

Other

Donations from trusts and other foundations.

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events (Auction)	33,392	381

The fundraising events during the financial year relate to an online art auction held in December 2020 and associated Decks of Cards sales. There was income of £33,392 that relates to the auctions. The £4,870 costs relating to the auction held on 11th December 2020 were waived as a donation in kind, giving a profit of £33,392 relating to the auction in the year.

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	4	23

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Fundraising agents commissions	287	209
	287	209

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

7 Charitable activities

	Cost of charitable activities 2021 £	Wages and salaries 2021 £	Total 2021 £	Cost of charitable activities 2020 £	Wages and salaries 2020 £	Total 2020 £
Staff costs	-	83,416	83,416	-	82,970	82,970
Charitable activities undertaken directly	2,000	-	2,000	745	-	745
Accommodation	-	-	-	30,801	-	30,801
Air fares	-	-	-	75,822	-	75,822
Motor costs	-	-	-	266	-	266
Other costs	-	-	-	658	-	658
Subsistence	97	-	97	1,117	-	1,117
Trains and taxis	-	-	-	1,830	-	1,830
Auction fees	4,870	-	4,870	-	-	-
	<u>6,967</u>	<u>83,416</u>	<u>90,383</u>	<u>111,239</u>	<u>82,970</u>	<u>194,209</u>
Share of support costs (see note 8)	9,827	-	9,827	9,970	-	9,970
Share of governance costs (see note 8)	6,966	-	6,966	8,456	-	8,456
	<u>23,760</u>	<u>83,416</u>	<u>107,176</u>	<u>129,665</u>	<u>82,970</u>	<u>212,635</u>
Analysis by fund						
Unrestricted funds	23,663	16,684	40,347	18,426	16,101	34,527
Restricted funds	97	66,732	66,829	111,239	66,869	178,108
	<u>23,760</u>	<u>83,416</u>	<u>107,176</u>	<u>129,665</u>	<u>82,970</u>	<u>212,635</u>

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £	Basis of allocation
Travel and subsistence	391	-	391	506	-	506	Actual basis
Computer costs	944	-	944	1,010	-	1,010	Actual basis
Telephone costs	1,694	-	1,694	706	-	706	Actual basis
Printing and postage	1,042	-	1,042	219	-	219	Actual basis
Sundry expenses	4,956	-	4,956	7,068	-	7,068	Actual basis
Subscriptions	800	-	800	461	-	461	Actual basis
Consultancy	-	-	-	-	-	-	Governance
Independent examination fee	-	2,880	2,880	-	2,880	2,880	Governance
Accountancy	-	4,014	4,014	-	5,516	5,516	Governance
Bank charges	-	72	72	-	60	60	Governance
	<u>9,827</u>	<u>6,966</u>	<u>16,793</u>	<u>9,970</u>	<u>8,456</u>	<u>18,426</u>	
Analysed between Charitable activities	<u>9,827</u>	<u>6,966</u>	<u>16,793</u>	<u>9,970</u>	<u>8,456</u>	<u>18,426</u>	

9 Employees

The average monthly number employees and full time equivalent (FTE) during the year was 1.3 (2018: 1.3).

Employment costs

	2021 £	2020 £
Wages and salaries	<u>83,416</u>	<u>82,970</u>

10 Taxation

As a registered charity, Transplant Links is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

11 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	<u>2,884</u>	<u>3,619</u>

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	875	-
Other creditors	5,057	328
Accruals and deferred income	2,880	2,880
	<u>8,812</u>	<u>3,208</u>

13 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 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 2020 £	Movement in funds		Balance at 30 April 2021 £
		Income	Expenditure	
	£	£	£	£
Ghana	(15,131)	7,010	(16,683)	(24,804)
Trinidad & Barbados	6,940	34,807	(33,366)	8,381
Jamaica	(38,352)	7,010	(16,780)	(48,122)
	<u>(46,543)</u>	<u>48,827</u>	<u>(66,829)</u>	<u>(64,545)</u>

The activities in Trinidad and Barbados are often combined and are funded by Republic Bank in both countries, and hence are represented as a joint fund in the accounts. Where the funds are currently in negative balances, income in the coming periods is expected to cover this. If this is not the case, charity policy is to cover the difference by a transfer of unrestricted funds at the end of the project.

TRANSPLANT LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

15 Analysis of net assets between funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 30 April 2021 are represented by:						
Current assets/ (liabilities)	236,907	(64,545)	172,362	210,331	(46,543)	163,788
	<u>236,907</u>	<u>(64,545)</u>	<u>172,362</u>	<u>210,331</u>	<u>(46,543)</u>	<u>163,788</u>

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>60,562</u>	<u>62,370</u>

Transactions with related parties

During the year the charity has paid a salary of £18,160 (2020: £15,660) and expenses of £1,295 (2020: £805) 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.

During the year, the trustees received reimbursed expenses totalling £2,363 (2020: £1,276).