

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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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)

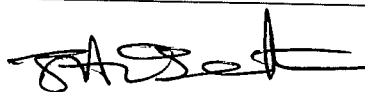
The day to day work of the charity is carried out by the Chief Executive, Dr Jennie Jewitt-Harris and Chief Operating Officer Aimee Jewitt-Harris. The medical teams are coordinated by the Medical Director, Dr Milford, and the Clinical Lead, Mr Inston.

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



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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).

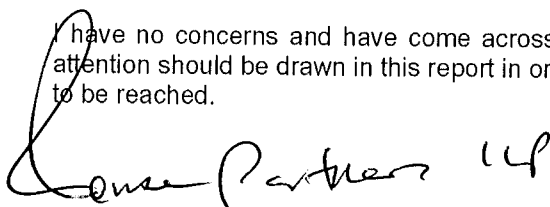
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act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

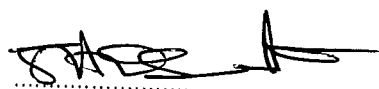
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2021.

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.

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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).