

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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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.

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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.

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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

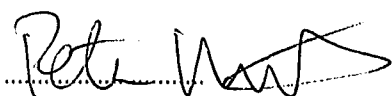
Mr David Youds

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).

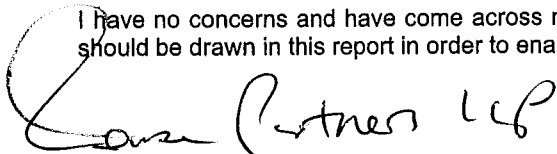
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act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

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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>

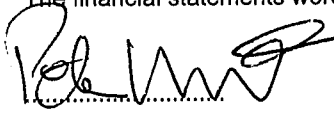
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2022.

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.

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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.

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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.

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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

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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>

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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>

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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).

