

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

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	6
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

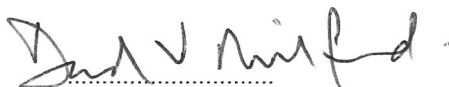
A Ready

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	19,134	24,414
	<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
3	2
<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.