

COMPANY REGISTRATION NUMBER: 07832678

CHARITY REGISTRATION NUMBER: 1144855

SAVING LIVES

Company Limited by Guarantee

UNAUDITED FINANCIAL STATEMENTS

30 NOVEMBER 2020

LANGARD LIFFORD HALL LIMITED

Accountants & Registered Auditors

Lifford Hall

Lifford Lane

Kings Norton

Birmingham

B30 3JN

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 30 NOVEMBER 2020

	Page
Trustees' Annual Report (Incorporating the Director's Report)	1
Independent Examiner's Report to the Trustees	9
Statement of Financial Activities (Including Income and Expenditure Account)	10
Statement of Financial Position	11
Statement of Cash Flows	12
Notes to the Financial Statements	13

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 30 NOVEMBER 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2020.

Reference and Administrative Details

Registered charity name Saving Lives

Charity registration number 1144855

Company registration number 07832678

Principal office and registered office Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

The Trustees

S Taylor	
D W Hartland	
C Loveday	
S C Collinson	(Resigned 6 January 2021)
T Hayes	
S Chidzomba	
R Jaspal	(Resigned 6 January 2021)
C Mark	
N Sutton	(Appointed 16 March 2020)

Company Secretary D W Hartland

Independent Examiner K S Chambers
Langard Lifford Hall Limited
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2020

Structure, Governance and Management

The Charity was incorporated as a company limited by guarantee on 2 November 2011 (company number 07832678) and obtained charitable status on 29 November 2011 (Charity number 1144855). The Charity is a limited company by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member.

Appointment of Trustees is governed by the Memorandum and Articles of Association.

Objectives and Activities

There have been no changes to our charitable aims and objectives in the last twelve months. Per our registry at the Charity Commission, we aim to advance the overall education of the public in the field of prevention, diagnosis and treatment of HIV and other sexually transmitted infections, primarily in the United Kingdom and further internationally.

During the pandemic, following discussion between the Trustees the charity agreed to contribute wherever possible to SARS-CoV-2 testing, as our contribution to the national response to the virus.

TakeATestUK and FreeTestUK

Trustees will recall that our self-sampling activity can be broken into three distinct arms:

1. Providing access to postal self-sampling via FreeTestUK to NHS and other healthcare providers seeking to offer home self-sampling powered by digital technology. This element of our provision has expanded further this year.
2. Management of and participation in a research project which investigate or require self-sampling provision. This element also grew during 2018-19.
3. The "customer-facing" TakeATestUK website enables "retail" purchases for end users and awareness-raising activities, which offer free kits for a range of individuals and as part of various campaigns. This aspect of our provision has been heavily de-emphasised, but remains in place at no cost to the charity.

Last year saw a period of consolidation in which this arm of our activity matured into a sustainable – and central – part of the charity's work. During 19/20, our third full year of operation, many of our commercial clients hugely expanded their sexual health postal testing in response to the forced closure of face-to-face clinics.

This put significant strain both on customer budgets and supply of consumables – much of the year was spent managing the latter, and in 2021 we are likely to see a severe reduction in customer spend. Nevertheless, in a year of significant difficulty for many organisations, we have seen an increase in income, and developed a surplus which will help cushion us from any retrenchment in the 20/21 period.

SAVING LIVES

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 30 NOVEMBER 2020

We begin 2021 providing commercial services to Bolton, Salford and Wolverhampton NHS Trusts. Wirral left us to attempt internal provision; Walsall's procurement department opted to renew the contract not via open tender but using a procurement framework to which we are not party. To sustain existing income levels, it is a matter of strategic priority that we spend 2021 investigating entry onto all available frameworks - and further expand our client base following these losses.

Our research work in the postal self-sampling area is undertaken in collaboration with Universities Hospital Birmingham, with whom we are working on several projects. These projects have continued throughout the year - again shifting and increasing in scale in response to the pandemic. This year's income from these areas has thus been fortified by these temporary changes, and indeed by late payment of significant outstanding costs from the prior year.

We also receive a small and final payment on the Comic Relief 'TakeMyPills' PrEPbased drug adherence project detailed in last year's report; the pandemic has meant any further development of this service has been put on hold. Comic Relief has nevertheless branded our work in this area as "inspiring", and was happy to grant us the final £3000 instalment.

Finally, the TakeATestUK site also has the facility for individual members of the public to buy HIV kits and other tests from our range, and generates a very small amount of additional income in this way. We do not intend to promote or push further this element of our activity.

SARS-CoV-2 Surveillance

In March, the Trustees agreed that we should offer our postal self-sampling system and expertise to whatever organisations might benefit from a rapidly implemented, "off the shelf" viral screening solution in the emergency context of the early spring. Public Health England subsequently approached us, aware of our partnership with the BBV centre at Birmingham, to help provide the digital and kit logistics for their COVID-19 screening programme.

This scheme is based on PHE's annual Flu screening programme, and is undertaken in partnership with the Royal College of General Practitioners: patients at participating practices who meet certain criteria are offered a test, and the samples returned to PHE Colindale. Our role was to enable remote requesting of these kits, direct delivery to patients' homes, and automated scanning-in and resulting of samples, plus gathering and storage of demographic data.

We rapidly integrated with the laboratory at Colindale, and from April to September piloted the scheme at thirty practices. From September onwards, 250 practices came online and we now deliver both Flu and COVID screening directly via this method. Considerable IT development and customer management has been and continues to be undertaken in what has grown to be a healthy strategic partnership. PHE are very pleased with our work and are looking to involve us in further projects moving forwards.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2020

Health Promotion and Campaigning

The pandemic has seriously impacted upon our ability to undertake our usual health promotion and outreach work: National HIV Testing Week, a banner period for the charity as for many others in the sector, was postponed; World AIDS Day was marked almost entirely remotely. Likewise, the sorts of gatherings where we are usually present – Fresher's Weeks, football games, bars and clubs, Pride events – were all, of course, either cancelled or seriously curtailed.

Our response to this has been to focus more than ever on our already healthy social media presence: we launched, for instance, our Positive People stream of content, posting stories of people living with HIV in an effort to break down preconceptions and celebrate success stories; we continued, where supply made it possible, to offer free HIV tests via takeatestuk.com; and we continued to offer logistical support and medical advice to any small organisation requiring advice, promotional material or consultancy – including, for example, HSBC Birmingham, the Positive Initiative Trust Zimbabwe and the University of Birmingham's medical students' society.

We also launched our Grassroots Grants programme, taking advantage of our new financial position to offer funding to other organisations. In a nod to our own roots, these grants of £1000 were open to any small organisations – included ones not officially registered – seeking to improve life in anyway for those with living with or affected by HIV. The awards were announced on December 1st, World AIDS Day, and thus strictly fall outside of the 2019/20 year (which ended on November 30th), but applications were accepted throughout October and November. Awards were granted to Body Positive Dorset, Plushealth and Our Positive Voice (Grampian).

Strategic Report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and Performance**Matters Arising**

The above strands of activity were discussed at the Trustees' AGM of February 4th, 2020. In attendance were: Sandra Chidzomba, Dan Hartland, Thomas Hayes, Clive Loveday, Catherine Mark, Stephen Taylor and Naomi Sutton. This year has seen the retiring as Trustees of Simon Collinson and Rusi Jaspaal. It was agreed that all actions of the previous year had been met save one related to data protection – a resolution about which was passed as below.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2020

Matters Arising *(continued)*

The Trustees agreed that in the context of the pandemic the charity had performed extremely well, undertaking all agreed workstreams within reason but also increasing income via postal self-sampling and undertaking what additional charitable activity was practicable in a period when outreach was not possible. The Trustees were particularly enthusiastic about the Grassroots Grants programme and suggested a similar funding round be conducted in the 2020/21 year. It was also suggested that additional steps be taken to ensure additional diversity of applicants and awards in future years.

Given the likelihood of pandemic restrictions continuing to be in place for at least some of the coming year, the Trustees discussed further activity which could be undertaken not only in this context, but to benefit our target demographics within it. We specifically discussed two key areas of 2020/21 focus:

Digital content and social profile

The Trustees agreed to establish a subcommittee comprising Hayes, Hartland and Sutton to devise a strategy and content plan moving forwards for the enhancement of the charity's social media profile via the production of high-quality digital content. Specifically, it was agreed that Saving Lives is in a unique position to adopt a tone of voice unique within the HIV and sexual health third sector, and to use this freshness to increase message penetration, social impressions and support among influencers.

Remote peer support

With the closure of clinics and other public spaces often used to facilitate the peer support that can be vital to improving the lives of those living with HIV, there is significant space for Saving Lives to offer an online forum in which similarly supportive conversations can take place during lockdown. A subcommittee of Chidzomba, Hartland and Taylor was established to put this workstream in place.

It was agreed that the year's surplus gave the charity room to undertake these new areas of activity, and in particular to invest in equipment and expertise to produce high-quality digital content. Likewise, some advertising budget could be made available from the excess funds, and it was suggested that Hartland consider using some to remunerate more generously key operational staff. Nevertheless, it was also agreed that the charity should retain a portion of the surplus as a fiscal buffer, taking the opportunity of a high-income, low-spend year to insulate the charity for the first time against future shocks or cashflow pressures.

The Trustees also resolved to issue a letter to Saving Lives' Data Protection Officer, demanding immediate IG Toolkit registration and the setting-up of a secure email system. This follows considerable delays in this stream of work, and failure of the DPO will result in imminent appointment of a replacement.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2020

Our Focus

We continue to focus upon:

- Making grants to organisations, such as grassroots sport teams and international projects deserving of our support, this year we continued to make donations to the Good Shepherd Hospital in Swaziland, raising money in the UK and passing the proceeds through to their Food4ARVs programme, and in addition forged links with the Positive Initiative Trust in Zimbabwe including seeing our materials used at an event attended by the wife of that nation's president;
- Providing other finance, such as support to NHS Trusts in producing promotional material (Birmingham Heartlands HIV Service has benefited from this support in 2015, as have Walsall, Bolton, Rotherham, Positive West Midlands, Derby and others);
- Providing services including testing services and health promotion support such as graphic design and consultation (see above for testing services report);
- Providing advocacy, advice and information via our website, Twitter account and Facebook page (see above for social media report);
- Sponsoring other projects and events (we have continued our relationship with several local youth sports clubs this year);
- Attendance at events through which we can communicate our message to target demographics (BHIVA annual and autumn conferences, plus African and Caribbean events throughout the year, and MSM outreach in pubs and clubs).

Our main objectives for the year therefore continued to be the promotion of HIV testing and diagnosis, via the means of reducing stigma.

Financial Review

Reserves policy

The Trustees aim to build up sufficient unrestricted funds in reserve, to meet ongoing running costs for up to six months, enabling them to meet shortfalls caused by fluctuations in the applications for grant income. Restricted Reserves will be held for the purpose that they were given.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2020

Plans for Future Periods

The charity enters 2020/21 in a stronger financial position than it has ever enjoyed, with a surplus that can be reinvested into growth and – when the pandemic allows – charitable work and outreach. After a year in which many organisations have seriously struggled, this success is notable and a testament to the hard work of our staff, partners and volunteers – though also, of course, to the wisdom and stability of the strategic direction set by the Board of Trustees.

In terms of future goals, we are especially committed to making good on the refreshed pivot towards further health promotion that we undertook to make at the end of 2018/19. Of course, this commitment was made impossible to fulfil by the restriction of the pandemic, but whenever circumstances allow it is a priority for the charity to bring the benefit of our successful income generation to those whom we are established to help. A working group/sub-committee has been launched during 19/20 to work on clear themes for this work, and lines of activity (membership is currently Chidzomba, Hartland, Hayes and Marks).

With surplus funding and untapped enthusiasm among volunteers and staff alike, this work will be a priority for 2021 – and we hope to fund a range of community and promotional activities both in partnership with FastTrack Cities Birmingham, on the steering committee of which our Medical Director sits, and more widely in consultation with third sector partners.

In terms of postal self-sampling, the impact of the pandemic has also brought additional funds which we may be able to use in 2021 to expand the marketing resource devoted to bringing onboard additional clients: in the past year, we reached a “pinch point” where growth was not possible without increased revenue. Though the logistics of coping with the pandemic has meant additional work of this sort has not been able to be undertaken this year, a portion of the surplus we have generated may be usefully reinvested into a marketing function to further increase income in the future.

We also continue to investigate a partnership with MedDX, whereby that firm would “resell” the digital component only of our provision to key clients looking for a management system but not elements of provision. This would generate further income without the need for the additional administrative work which core delivery involves, but implementation has again been delayed by the pandemic.

We are continuing in consultation with our accountants to review the integration of our commercial and charitable activities, with a view to formally separating these when appropriate. 2020 proved as predicted – and despite significant head-winds – to be a key year of growth for the charity, and 2021 may therefore see structural change to help us deliver growth and expansion of all our arms of activity. Trustees will of course be involved in all such decision-making – and are particularly invited to continue to help guide our future charitable areas of emphasis.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2020

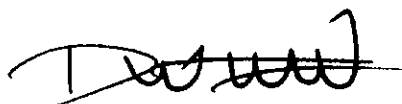
Structure and Staff

The Charity relies on volunteers - its Trustees and staff, all work on a gratis basis. Our activity is governed by our founding documents. In addition, Saving Lives enjoys support from Heart of England NHS Foundation Trust, within which there sits a fund dedicated to the work of NHS Saving Lives.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 5 May 2021 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'D W Hartland', with a stylized flourish at the end.

D W Hartland
Director

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SAVING LIVES
YEAR ENDED 30 NOVEMBER 2020

I report to the trustees on my examination of the financial statements of Saving Lives ('the charity') for the year ended 30 November 2020.

Responsibilities and Basis of Report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

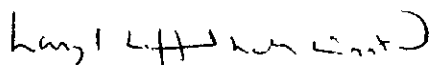
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



K S Chambers
 Independent Examiner
 Langard Lifford Hall Limited
 Lifford Hall, Lifford Lane
 Kings Norton
 Birmingham B30 3JN

5 May 2021

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 30 NOVEMBER 2020

		2020			2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	807,924	3,329	811,253	455,224
Total income		807,924	3,329	811,253	455,224
Expenditure					
Expenditure on charitable activities	6,7	659,891	27,490	687,381	436,104
Total expenditure		659,891	27,490	687,381	436,104
Net income and net movement in funds					
		148,033	(24,161)	123,872	19,120
Reconciliation of funds					
Total funds brought forward		1,569	29,161	30,730	11,610
Total funds carried forward		149,602	5,000	154,602	30,730

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

The notes on pages 13 to 21 form part of these financial statements.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION

30 NOVEMBER 2020

	Note	2020 £	£	2019 £	£
Fixed assets					
Tangible fixed assets	12		3,195		3,745
Current assets					
Debtors	13	640		641	
Cash at bank and in hand		157,817		31,794	
		<u>158,457</u>		<u>32,435</u>	
Creditors: Amounts falling due within one year	14	<u>7,050</u>		<u>5,450</u>	
Net current assets			<u>151,407</u>		<u>26,985</u>
Total assets less current liabilities			<u>154,602</u>		<u>30,730</u>
Net assets			<u>154,602</u>		<u>30,730</u>
Funds of the charity					
Restricted funds			5,000		29,161
Unrestricted funds			<u>149,602</u>		<u>1,569</u>
Total charity funds	15		<u>154,602</u>		<u>30,730</u>

For the year ending 30 November 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 5 May 2021, and are signed on behalf of the board by:



D W Hartland
Director

The notes on pages 13 to 21 form part of these financial statements.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 30 NOVEMBER 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income	123,872	19,120
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	550	1,248
Interest payable and similar charges	159	167
Accrued expenses	1,600	2,075
<i>Changes in:</i>		
Trade and other debtors	1	(641)
Cash generated from operations	126,182	21,969
Interest paid	(159)	(167)
Net cash from operating activities	<u>126,023</u>	<u>21,802</u>
 Net increase in cash and cash equivalents	 126,023	 21,802
Cash and cash equivalents at beginning of year	31,794	9,992
Cash and cash equivalents at end of year	<u>157,817</u>	<u>31,794</u>

The notes on pages 13 to 21 form part of these financial statements.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 NOVEMBER 2020

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Lifford Hall, Lifford Lane, Kings Norton, Birmingham, B30 3JN.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Income is categorised on the following: Unrestricted funds being available for any purpose of the Charity and restricted funds given to the Charity for specific purposes; and Designated unrestricted funds specifically allocated for a project.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2020

3. Accounting Policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

SAVING LIVES

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 NOVEMBER 2020

3. Accounting Policies (continued)

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2020

3. Accounting Policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by Guarantee

The Charity is a limited company by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2020

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Other donations	916	-	916
Grants			
Walsall Hospitals	160,484	-	160,484
Comic Relief	-	3,329	3,329
Uni Hospital B'ham	67,690	-	67,690
GBS RBSG	216,567	-	216,567
Wirral Community	103,081	-	103,081
Royal Wolverhampton	108,705	-	108,705
Public Health England	150,481	-	150,481
	<u>807,924</u>	<u>3,329</u>	<u>811,253</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Other donations	2,402	-	2,402
Grants			
Walsall Hospitals	188,921	-	188,921
Comic Relief	-	51,156	51,156
Uni Hospital B'ham	44,850	-	44,850
GBS RBSG	58,711	-	58,711
Wirral Community	86,913	-	86,913
Royal Wolverhampton	22,271	-	22,271
Public Health England	-	-	-
	<u>404,068</u>	<u>51,156</u>	<u>455,224</u>

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2020

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activities	650,508	27,490	677,998
Support costs	9,383	-	9,383
	<u>659,891</u>	<u>27,490</u>	<u>687,381</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Charitable activities	401,693	26,745	428,438
Support costs	7,416	250	7,666
	<u>409,109</u>	<u>26,995</u>	<u>436,104</u>

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Charitable activities	677,998	-	677,998	428,438
Governance costs	-	9,383	9,383	7,666
	<u>677,998</u>	<u>9,383</u>	<u>687,381</u>	<u>436,104</u>

8. Net Income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>550</u>	<u>1,248</u>

9. Independent Examination Fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,820</u>	<u>2,350</u>

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2020

10. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2020	2019
£	£
-	-

The average head count of employees during the year was 9 (2019: 8).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

11. Trustee Remuneration and Expenses

Mr D Hartland received £30,750 (2019: £22,675) during the year for services including copywriting, web maintenance and social media, marketing and communication services and related administrative duties.

12. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 December 2019 and 30 November 2020	6,241	6,241
Depreciation		
At 1 December 2019	2,496	2,496
Charge for the year	550	550
At 30 November 2020	3,046	3,046
Carrying amount		
At 30 November 2020	3,195	3,195
At 30 November 2019	3,745	3,745

13. Debtors

	2020 £	2019 £
Prepayments and accrued income	640	641

14. Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	7,050	5,450

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2020

15. Analysis of Charitable Funds

Unrestricted funds

	At 1 December 2019 £	Income £	Expenditure £	At 30 November 2020 £
General funds	<u>1,569</u>	<u>807,924</u>	<u>(659,891)</u>	<u>149,602</u>

	At 1 December 2018 £	Income £	Expenditure £	At 30 November 2019 £
General funds	<u>6,610</u>	<u>404,068</u>	<u>(409,109)</u>	<u>1,569</u>

Restricted funds

	At 1 December 2019 £	Income £	Expenditure £	At 30 November 2020 £
Comic Relief	24,161	3,329	(27,490)	-
VIIIV Healthcare	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	<u>29,161</u>	<u>3,329</u>	<u>(27,490)</u>	<u>5,000</u>

	At 1 December 2018 £	Income £	Expenditure £	At 30 November 2019 £
Comic Relief	-	51,156	(26,995)	24,161
VIIIV Healthcare	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	<u>5,000</u>	<u>51,156</u>	<u>(26,995)</u>	<u>29,161</u>

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2020

16. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2020 £
Tangible fixed assets	3,195	-	3,195
Current assets	153,457	5,000	158,457
Creditors less than 1 year	(7,050)	-	(7,050)
Net assets	149,602	5,000	154,602

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2019 £
Tangible fixed assets	3,745	-	3,745
Current assets	3,274	29,161	32,435
Creditors less than 1 year	(5,450)	-	(5,450)
Net assets	1,569	29,161	30,730

17. Financial Instruments

The carrying amount for each category of financial instrument is as follows:

	2020 £	2019 £
Financial liabilities measured at fair value through income and expenditure		
Financial liabilities measured at fair value through income and expenditure	5,450	5,450

18. Analysis of Changes in Net Debt

	At 1 Dec 2019 £	Cash flows £	At 30 Nov 2020 £
Cash at bank and in hand	31,794	126,023	157,817