

07832678

1144855

COMPANY REGISTRATION NUMBER:

CHARITY REGISTRATION NUMBER:

SAVING LIVES

Company Limited by Guarantee

UNAUDITED FINANCIAL STATEMENTS

30 NOVEMBER 2021

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 2021

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SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING
THE DIRECTOR'S REPORT)
YEAR ENDED 30 NOVEMBER 2021

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 2021.

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	

Company Secretary D W Hartland

Independent Examiner K S Chambers
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 2021

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.

We maintained during 2021 our additional activity which seeks to contribute wherever possible to SARS-CoV-2 testing, as our contribution to the national response to the pandemic. It was therefore agreed at this AGM to alter our charitable objectives to include reference to these other communicable diseases. The proposed changes are as follows:

"To advance the overall education of the public in the field of prevention, diagnosis and treatment of HIV and other blood-borne viruses, other sexually transmitted infections, and other communicable diseases, in particular those transmitted virally; the promotion of continuing medical research in the fields of prevention, diagnosis, treatment and the physical and psychological relief of people affected by the conditions we seek to prevent, diagnose and treat."

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.
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

SAVING LIVES
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TRUSTEES' ANNUAL REPORT (INCORPORATING
THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2021

Charity.

SAVING LIVES

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 NOVEMBER 2021

TakeATestUK and FreeTestUK *(continued)*

In the last year, we have delivered testing services via a range of NHS partners, including Trusts in Walsall, Wolverhampton, the Wirral, Bolton, Salford, and Stoke-on-Trent. We have also delivered outreach DBS testing in partnership with the Hepatitis C Trust. This work brought in the lion's share of all income the Charity derived during the period covered by this report.

Trustees noted that our Wirral work comprises legacy laboratory analysis only - Wirral are no longer requesting kits from our service, but we continue to analyse any "straggler samplers" that arrive at the lab, and charge accordingly. Outside of this account period, on December 31st, our services delivered through Walsall NHS Foundation Trust ended; on March 31st 2022, our arrangement with Wolverhampton is ending. This may result in a significant reduction in funds during 2021-22.

The Trustees noted the serious challenge this potentially posed to the Charity, while acknowledging that a reduction in income will come with a concomitant reduction in overheads, ensuring balance of accounts; nevertheless, the need for a strategic plan to maintain income at present levels - and therefore enable the Charity's continued capacity to achieve its aims and support other organisations to do likewise - was emphasised. This plan currently consists of: seeking further opportunities to deliver testing in co-operation with other NHS organisations; networking widely to raise awareness of our offer; searching for alternative funding that might also help fund the self-sampling system.

Our research activity was healthy this year, with continued work on the DISCOVER trial in collaboration with University Hospitals Birmingham NHS Foundation Trust; we have also collaborated with the Clinical Immunology lab at the University of Birmingham on two projects. It is hoped that 2021-22 will see the commencement of two trials in collaboration with UHB, TARGET and a project focused on referral to test via community pharmacies among South Asian demographics in Birmingham.

Finally, the TakeATestUK site also has the facility for individual members of the public to obtain HIV kits and other tests from our range. As agreed last year, we do not promote this element of our activity except as a means of supporting our awareness-raising work at key points in the public health calendar.

SARS-CoV-2 Surveillance

Since March 2020, the Charity has provided COVID-19 self-sampling services to Public Health England (now the UK Health Security Agency), offering key supply for the national Flu and COVID-19 Surveillance programme the organisation conducts in partnership with 300 practices across the Royal College of General Practitioner's research practice network. Despite this being outside our BBV and STI charitable goals, the Trustees previously 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 as part

SAVING LIVES

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30 NOVEMBER 2021

of our contribution to the pandemic response.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING
THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 30 NOVEMBER 2021

SARS-CoV-2 Surveillance *(continued)*

Respiratory virus surveillance took place previously only during 'flu season (roughly September to March); since 2020 it has been a year-round effort. It is not clear at this stage what the UKHSA and RCGP will decide to do moving forwards as COVID-19 transitions to an endemic virus.

As an acknowledgement of our work in this area and its success, the Trustees agreed as above that our charitable objectives should be expanded to include and incorporate our continued involvement in the respiratory virus space.

It should be noted that the majority of the funds for work undertaken on this project during the 2020-21 period was provided for in advance in September 2020 (that is, before the period covered by this report). For work conducted between September 1st 2021 and November 30th 2021, further funds were due (and covers work until March 2022); these funds did not arrive in the Charity's cash accounts until after the close of the period covered by this report.

Health Promotion and Campaigning

Though 2021 saw significantly greater opportunity for our health promotion and outreach work to resume, of course pandemic restrictions remained in place and planning was difficult: some Pride events took place (we attended, for example, Birmingham Pride), but others (such as Coventry's event) were cancelled. National HIV Testing Week was not held in the last week of November as is usual (it will instead be held in early February 2022).

World AIDS Day went ahead, though a little more subdued than initially expected. Our activity this year, as well as once again featuring heavy social media presence, focused on our work with the Birmingham AIDS and HIV Memorial. This grassroots project was inspired by the TV series *It's A Sin* and seeks to achieve a large structure in the city centre of Birmingham which will memorialise those lost to HIV/AIDS - and also act as a beacon of future hope. We were approached by the project's steering committee to act as the charitable and legal "face" of the project, receiving and dispersing funds.

As well as donating December 2021's full £3,000 'Grassroots Grants' fund to the project, We have also supported fundraising - including small donations from the community, larger corporate sponsorships (including £40,000 from Galliard Homes), and applications to Arts Council England, Gilead and more to help fund not just the statue but the in-school educational programme that will sit alongside it. Birmingham City Council have confirmed that the statue has been allocated space in the city centre; it is hoped that the structure will be in place for next year's World AIDS Day.

The Charity's success in generating revenue in recent years has put us in this position of being able to support projects, rather than seek funding from others. Early in the present period, in December 2020, we inaugurated the Grassroots Grants programme with three grants of £1,000 each to Our Positive Voice Grampian, Plushealth and Beyond Positive Dorset. In each case, this small grant powered a grassroots project which would simply not have been able to happen

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

YEAR ENDED 30 NOVEMBER 2021

without the funding - and as a result of this pump-proming will generate further opportunities where otherwise none would have existed.

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COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING
THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2021

Health Promotion and Campaigning *(continued)*

We have also been able to provide support (of c. £1,000) to 'You Before Two', a schools-based educational programme devised by Dr Naomi Sutton (of our Board of Trustees) and Dr Rebecca Foljambe. This series of videos with supporting material is an ideal PSE resource for schools, and the project aims to provide teachers with specialist, but also accessible, knowledge and media to improve sexual education in the classroom.

Further support has also been granted to the Positive Initiative Trust Zimbabwe, including purchase and donation of a laptop to enable this international community group - with whom we have links via Sandra Chidzomba of our board - to engage with the website we have built and host on their behalf. PIT's Director, Sebastian Chinhaire, addressed the Trustees via recorded message, and we welcomed in particular his team's work on measuring the impact of their excellent work in enabling and empowering young people through awareness-raising and community-based support.

Finally, we continue to provide health promotion and engagement messages via social media, and offer free HIV tests - especially during peak periods of awareness - via takeatestuk.com. Further plans for 2021-22 outreach should be discussed at the AGM, particularly given the likely less restricted social landscape ahead of us.

Strategic Report

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

Achievements and Performance

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

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

YEAR ENDED 30 NOVEMBER 2021

and Facebook page (see above for social media report);

Our Focus (continued)

- 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.

Plans for Future Periods

The Charity enters 2021/22 in a strong financial position with c. £215,000 in the bank. Real operating surplus was greater, given some payments for work in this period arrived before, and some after, the immediate account period.

The Charity should be extremely proud of its work over the last few years, and confident that it has sufficient funds now to have some medium-term sustainability even given a year of lower income. It is not clear that next year will feature significantly lower revenue, but the reduction in our work with several NHS organisations - which make up the majority of revenue in 2020-21 - suggest it may do. With lower activity, however, costs will also significantly reduce - so again the Charity's finances are in a good, balanced position. Nevertheless, a plan is in place to maintain and rebuild income levels, and is detailed elsewhere in this report.

There was extensive discussion of the health promotion activity the Charity should undertake in 2022. We opted for three primary channels: the first is attendance at a wider array of Pride events, including Birmingham, Coventry, Warwickshire, Sheffield and potentially Bristol. Presence at these events will rely on sourcing local and appropriate volunteers, but a wider presence - particularly given the more remote activity of the past two years - was seen as important.

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THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2021

Plans for Future Periods *(continued)*

The second channel of activity is a renewal of our Positive People workstream. The goal here is to recruit new ambassadors living with HIV, update our existing roster of media and photography, and extend our reach into new demographics and among new audiences. The importance of a truly representative and intersectional approach to recruitment was underlined. We will aim to host a special Positive People day in late summer/early Autumn, hosted at an attractive venue and with photographers and videographers in place, to which we invite all interested individuals. Sensitivity will be needed to ensure each volunteer contributes only what they are comfortable with.

Our third and final channel is our ongoing podcast series, launched in 2021 but concluding its first season in February 2022. A second season will be recorded for launch in Autumn 2022, building up to World AIDS Day; mental health of those living with HIV has been selected as an important theme for at least one season two episode. The Trustees also discussed the importance of reflected diverse experience here, and the potential of reaching out to the faith communities for inclusion in at least one episode.

2020-21 was a year in which many organisations have seriously struggled, and our stability is in this context notable: the Trustees were pleased to note a smooth year which demonstrated both the sustainability and ongoing potential of the Charity in its chosen areas of activity. Though challenges remain, the Charity is in a good position both to meet them and continue to grow its work.

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 9 August 2022 and signed on behalf of the Board of Trustees by:

D W Hartland
Director

SAVING LIVES

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO

THE TRUSTEES OF SAVING LIVES

YEAR ENDED 30 NOVEMBER 2021

I report to the Trustees on my examination of the financial statements of Saving Lives ('the Charity') for the year ended 30 November 2021.

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
Lifford Hall, Lifford Lane
Lifford Lane
Kings Norton
Birmingham B30 3JN

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF SAVING LIVES
YEAR ENDED 30 NOVEMBER 2021

9 August 2022

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 30 NOVEMBER 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	638,569	57,447	696,016	811,253
Total income		638,569	57,447	696,016	811,253
		=====	=====	=====	=====
		=	=	=	=
Expenditure					
Expenditure on charitable activities	6,7	557,834	2,087	559,921	687,381
Total expenditure		557,834	2,087	559,921	687,381
		=====	=====	=====	=====
		=	=	=	=
Net income and net movement in funds		80,735	55,360	136,095	123,872
		=====	=====	=====	=====
		=	=	=	=
Reconciliation of funds					
Total funds brought forward		149,602	5,000	154,602	30,730
Total funds carried forward		230,337	60,360	290,697	154,602
		=====	=====	=====	=====
		=	=	=	=

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 12 to 20 form part of these financial statements.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
30 NOVEMBER 2021

	Note	2021 £	£	2020 £	£
Fixed assets					
Tangible fixed assets	12		2,959		3,195
Current assets					
Debtors	13	88,583		640	
Cash at bank and in hand		214,930		157,817	
		303,513		158,457	
Creditors: Amounts falling due within one year	14	15,775		7,050	
Net current assets			287,738		151,407
Total assets less current liabilities			290,697		154,602
Net assets			290,697		154,602
Funds of the Charity					
Restricted funds			60,360		5,000
Unrestricted funds			230,337		149,602
Total Charity funds	15		290,697		154,602

For the year ending 30 November 2021 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 9 August 2022, and are signed on behalf of the board by:

D W Hartland

The notes on pages 12 to 20 form part of these financial statements.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
30 NOVEMBER 2021

Director

The notes on pages 12 to 20 form part of these financial statements.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 30 NOVEMBER 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	136,095	123,872
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	740	550
Interest payable and similar charges	179	159
Accrued expenses	450	1,600
<i>Changes in:</i>		
Trade and other debtors	(87,943)	1
Trade and other creditors	8,275	-
Cash generated from operations	57,796	126,182
Interest paid	(179)	(159)
Net cash from operating activities	57,617	126,023
	=====	=====
	=	=
Cash flows from investing activities		
Purchase of tangible assets	(504)	-
Net cash used in investing activities	(504)	-
	=====	=====
	=	=
Net increase in cash and cash equivalents	57,113	126,023
Cash and cash equivalents at beginning of year	157,817	31,794
Cash and cash equivalents at end of year	214,930	157,817
	=====	=====
	=	=

The notes on pages 12 to 20 form part of these financial statements.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 NOVEMBER 2021

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 2021

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 the 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.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2021

3. Accounting Policies *(continued)*

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 2021

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.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2021

3. Accounting Policies *(continued)*

Financial instruments *(continued)*

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.

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 2021

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Other donations	1,781	-	1,781
Grants			
Walsall Hospitals	128,833	-	128,833
Comic Relief	-	-	-
Uni Hospital B'ham	67,636	-	67,636
GBS RBSG	214,956	-	214,956
Wirral Community	10,123	-	10,123
Royal Wolverhampton	138,250	-	138,250
Public Health England	-	-	-
The Hepatitis C Trust	18,429	-	18,429
Birmingham AIDS and HIV Memorial project	-	57,447	57,447
UKSHA Surveillance	29,008	-	29,008
Bolton and Salford NHS	29,553	-	29,553
	<u>638,569</u>	<u>57,447</u>	<u>696,016</u>
	=	=	=

	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
The Hepatitis C Trust	-	-	-
Birmingham AIDS and HIV Memorial project	-	-	-
UKSHA Surveillance	-	-	-
Bolton and Salford NHS	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2021

807,924	3,329	811,253
=====	=====	=====
=====	=====	=====
=====	=====	=====
=	=	=

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2021

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	545,284	2,087	547,371
Support costs	12,550	-	12,550
	<u>557,834</u>	<u>2,087</u>	<u>559,921</u>
	=	=	=
	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>
	=	=	=

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Charitable activities	547,371	-	547,371	677,998
Governance costs	-	12,550	12,550	9,383
	<u>547,371</u>	<u>12,550</u>	<u>559,921</u>	<u>687,381</u>
	=	=	=	=

8. Net Income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	740	550
	<u>740</u>	<u>550</u>
	=	=

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2021

9. Independent Examination Fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,150	2,820
	=====	=====
	=====	=====
	=	=

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2021

10. Staff Costs

The average head count of employees during the year was 9 (2020: 9).
 No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee Remuneration and Expenses

Mr D Hartland received £41,125 (2020: £30,750) 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 2020	6,241	6,241
Additions	504	504
At 30 November 2021	6,745	6,745
	=====	=====
	=	=
Depreciation		
At 1 December 2020	3,046	3,046
Charge for the year	740	740
At 30 November 2021	3,786	3,786
	=====	=====
	=	=
Carrying amount		
At 30 November 2021	2,959	2,959
	=====	=====
	=	=
At 30 November 2020	3,195	3,195
	=====	=====
	=	=

13. Debtors

	2021 £	2020 £
Prepayments and accrued income	667	640
Grants and donations due to the Charity	87,916	-
	88,583	640
	=====	=====
	=	=

14. Creditors: Amounts falling due within one year

2021	2020
------	------

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2021

	£	£
Trade creditors	8,275	-
Accruals and deferred income	7,500	7,050
	15,775	7,050
	=====	=====
	=====	=====
	=	=

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2021

15. Analysis of Charitable Funds

Unrestricted funds

	At 1 Decemb er 2020	Income	Expenditure	At 30 Novem ber 2021
	£	£	£	£
General funds	149,602	638,569	(557,834)	230,337
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	=	=	=	=

	At 1 Decemb er 2019	Income	Expenditure	At 30 Novem ber 2020
	£	£	£	£
General funds	1,569	807,924	(659,891)	149,602
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	=	=	=	=

Restricted funds

	At 1 Decemb er 2020	Income	Expenditure	At 30 Novem ber 2021
	£	£	£	£
Comic Relief	-	-	-	-
VIIV Healthcare	5,000	-	-	5,000
Birmingham AIDS and HIV Memorial project	-	57,447	(2,087)	55,360
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	5,000	57,447	(2,087)	60,360
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	=	=	=	=

	At 1 Decemb er 2019	Income	Expenditure	At 30 Novem ber 2020
	£	£	£	£

SAVING LIVES

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 NOVEMBER 2021

Comic Relief	24,161	3,329	(27,490)	-
VIIIV Healthcare	5,000	-	-	5,000
Birmingham AIDS and HIV Memorial project	-	-	-	-
	<u>29,161</u>	<u>3,329</u>	<u>(27,490)</u>	<u>5,000</u>
	<u><u>29,161</u></u>	<u><u>3,329</u></u>	<u><u>(27,490)</u></u>	<u><u>5,000</u></u>
	=	=	=	=

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2021

16. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	2,959	-	2,959
Current assets	243,153	60,360	303,513
Creditors less than 1 year	(15,775)	-	(15,775)
Net assets	<u>230,337</u>	<u>60,360</u>	<u>290,697</u>
	=	=	=
	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	<u>149,602</u>	<u>5,000</u>	<u>154,602</u>
	=	=	=

17. Financial Instruments

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

	2021 £	2020 £
Financial liabilities measured at fair value through income and expenditure		
Financial liabilities measured at fair value through income and expenditure	7,500	7,050
	<u>7,500</u>	<u>7,050</u>
	=	=

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2021

18. Analysis of Changes in Net Debt

	At 1 Dec 2020	Cash flows	At 30 Nov 2021
	£	£	£
Cash at bank and in hand	157,817	57,113	214,930
	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>
	=	=	=

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 NOVEMBER 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Other donations	1,781	916
Walsall Hospitals	128,833	160,484
Comic Relief	-	3,329
Uni Hospital B'ham	67,636	67,690
GBS RBSG	214,956	216,567
Wirral Community	10,123	103,081
Royal Wolverhampton	138,250	108,705
Public Health England	-	150,481
The Hepatitis C Trust	18,429	-
Birmingham AIDS and HIV Memorial project	57,447	-
UKSHA Surveillance	29,008	-
Bolton and Salford NHS	29,553	-
	<u>696,016</u>	<u>811,253</u>
Total income	<u><u>696,016</u></u>	<u><u>811,253</u></u>
	=	=
Expenditure		
Expenditure on charitable activities		
Other establishment	1,481	1,456
Legal and professional fees	10,150	7,220
Depreciation	740	548
Other interest payable and similar charges	179	159
Administrative services	79,985	53,018
Consumables & conference expenses	390,611	532,550
Website costs	76,775	92,430
	<u>559,921</u>	<u>687,381</u>
Total expenditure	<u><u>559,921</u></u>	<u><u>687,381</u></u>
	=	=
Net income	<u><u>136,095</u></u>	<u><u>123,872</u></u>
	=	=

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 NOVEMBER 2021

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SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 NOVEMBER 2021

	2021 £	2020 £
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Administrative services	79,985	53,018
Consumables and conference expenses	390,611	532,550
Website costs	76,775	92,430
	547,371	677,998
	<hr/>	<hr/>
Governance costs		
Establishment costs	1,481	1,456
Professional fees	10,150	7,220
Governance costs - depreciation	740	548
Bank charges	179	159
	12,550	9,383
	<hr/>	<hr/>
Expenditure on charitable activities	559,921	687,381
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	=	=