

COMPANY REGISTRATION NUMBER: 07832678

CHARITY REGISTRATION NUMBER: 1144855

SAVING LIVES

Company Limited by Guarantee

UNAUDITED FINANCIAL STATEMENTS

30 NOVEMBER 2022

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 2022

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SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 30 NOVEMBER 2022

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 2022.

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
T Hayes
S Chidzomba
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 2022

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 continue to 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.

"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. Offering a testing service via FreeTestUK to NHS and other healthcare providers seeking to offer home self-sampling powered by digital technology.
2. Management of and participation in research and outreach projects which investigate or require self-sampling provision.
3. The TakeATestUK website enables testing for awareness-raising activities, which offer free kits for a range of individuals and as part of various campaigns.

In the last year, we have delivered testing services via a range of NHS partners, though have operated at lower volumes than in previous years. We have continued to work with Bolton NHS Foundation Trust (incorporating Bolton and Salford local authority activity), the Hepatitis C Trust, and some limited activity with University Hospitals Birmingham NHS Trust. We have also delivered some legacy services to previous clients Walsall and Wolverhampton.

Our research activity this year, continued to include work on the DISCOVER trial, which has now ended but was undertaken in collaboration with University Hospitals Birmingham NHS Foundation Trust.

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COMPANY LIMITED BY GUARANTEE
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(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
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TakeATestUK and FreeTestUK *(continued)*

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 at a previous AGM, 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 - for example at Pride events, on World AIDS Day, and during National HIV Testing Week.

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. We originally undertook this work as an emergency contribution to the pandemic response. Given last year's change to our charitable objectives, this valuable work is now well within our charitable goals, and we will continue to provide the service into the future, pending contract renewals.

Respiratory virus surveillance took place previously only during 'flu season' (roughly September to March); since 2020 it has been a year-round effort. Saving Lives attends fortnightly operational and regular strategic meetings in co-operation with UKHSA and RCGP, and has evolved into a valued partner on this project.

Health Promotion and Campaigning

2021-22 was characterised by close co-operation with the Birmingham AIDS & HIV Memorial, a grassroots project which saw, on Worlds AIDS Day 2022, the unveiling of a six metre tall structure in the City Centre marking those lost - and those still living - with the virus. It is the country's largest memorial to HIV, and its realisation has been a huge achievement involving a good deal of fundraising and co-ordination. Saving Lives acted and acts as BAHM's charitable vehicle, providing organisational infrastructure and logistics. We have also secured a range of high-profile coverage for the project, including sponsoring an event at the House of Commons hosted by the All Party Parliamentary Group on HIV.

We have also this year made strong links with Birmingham's Fast Track Cities+ Initiative, becoming an important third-sector voice in this network. We are currently exploring a collaborative bid to Birmingham City Councils Fairer Futures fund to provide significant resources for community testing in 'hard to reach' communities in the city. We are also working with the Terrence Higgins Trust to co-host in April an event with the West Midlands Mayor's office which will bring together health professionals and policy-makers in the region to discuss the strategic needs in HIV/sexual health - and how to meet them moving forwards.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2022

Health Promotion and Campaigning *(continued)*

Finally, we have also continued to provide support 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. We have agreed that in future further thought will be paid to the diversity and representation embedded in this project, as it expands outwards to ever wider audiences.

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;
- Providing other finance, such as support to NHS Trusts in producing promotional material;
- Providing services including testing services and health promotion support such as self-sampling, graphic design and consultation;
- Providing advocacy, advice and information via our website, social media and other content;
- Sponsoring other projects and events;
- Attendance at events through which we can communicate our message to target demographics.

Allowing for the extension of our charitable aims to all virally-transmitted communicable diseases, our primary objectives for the year therefore continued to be the promotion of HIV, BBV and STI testing and diagnosis, via the means of reducing stigma.

Financial Review

Financial Summary

Trustees agreed that our preliminary figures from November 2021 to November 2022 place us in a better position than we might have thought last year. In addition to current account holdings, our contingency fund is healthy, and should help protect the charity should any acute needs arise in future.

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COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2022

Plans for Future Periods

The Charity has coped well during 2021/22, managing the loss of several contracts and ending the year in a strong financial position regardless. Our headline income figure has been improved due to its work with BAHM, but these allocated funds have been spent only on the project and the work undertaken thereto. FreeTestUK thus continues to be self-funding, paying for necessary staffing and infrastructure costs, many of which flex in value with the service's activity levels. The Trustees expressed concern at last year's AGM about income and outgoings in a year of contract closures, but careful stewardship has ensured we ended the year with healthy cash reserves.

This can offer the Charity confidence moving into 2022/23, a year with several opportunities to raise additional funding via our work with Birmingham City Council and UKHSA/RCGP. We should have significant confidence in the Charity's continued ability to fund good work in our areas of interest.

We continue to support the Birmingham AIDS and HIV Memorial, and use the contacts and profile we have generated through this work - with the APPG on HIV/AIDS, the West Midlands Mayor and Birmingham City Council, and Terrance Higgins Trust - to enhance the delivery of HIV/BBV and sexual health services nationwide but especially in our home city. We will convene in April a policy workshop on these topics in Birmingham, and continue to work with Fast Tracks Cities to achieve greater take up and availability of testing.

Last year's goal of increased attendance at Pride festivals was achieved this year, and we will continue this work in 2022-23. Likewise, our podcast series launched in 2021-22 and was very well received. We did not host a Positive People day or launch a second season of the podcast in early autumn due to focusing on the run-up to BAHM unveiling on December 1st. Trustees may wish to explore options this year to relaunch that critical workstream.

We did however continue to support the You Before Two PSHE video series for schools and have funded a second season of these key learning tools. Trustees may wish to discuss further work in schools, perhaps in co-operation with BAHM's educational Cover Up quilts programme, which intends to tour educational institutions in Birmingham throughout the year and for which we hold Arts Council funding.

2021-22 was a potentially challenging year in which the Charity raised its profile, achieved visible and permanent change for its home city and continued to deliver testing nationwide. Challenges met, we are keen to proceed in a similar vein in 2022-23.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2022

Structure and Staff

2021-22 saw a relatively static level of staff costs compared to 2020-21 - indeed expenditure was around £4,000 less year on year. Nevertheless, this was at a time in which non-allocated also fell somewhat, meaning static staff costs should be monitored in 2022-23 to ensure they remain in suitable proportion to overall income. Our two Health Advisors continue to be paid £300 each per month; Cynthia D'Aguilar (CD) continues on a retainer for her logistics support work of £1,500 per month; Dan Hartland (DH) and Tom Hayes (TH) undertake the remainder of regular paid work for the charity, with DH working primarily in a CEO role, managing accounts and negotiating with clients, and TH focusing on, especially social media PR. Both operate under a cost ceiling with the agreement of, and monthly sign off payments by, other Trustees.

Saving Lives this year continued to work with Scott Sammons of Lighthouse IG as Data Protection Officer. Having been appointed in November 2021, Sammons achieved DATA Security and Protection Toolkit registration for the charity by March 2022. He is currently working on improving our data governance profile with a view to the charity achieving further and firmer accreditation, which is necessary both for appropriate delivery of present work and attainment of new contracts. The charity continues to pay a monthly fee of £1,200 to Lighthouse IG, although this was waived in November 2022, to reflect completion of work ahead of schedule.

Costs relating to TakeATestUK and FreeTestUK continue to be met by Saving Lives, and these include payments to a range of partners and providers - specifically, MedDX for kit construction and dispatch, Royal Mail for postage costs, Public Health England for laboratory services and Fit Systems for IT services and consultancy. This year saw the charity decouple from a prior partner in this project, Industrial Data Capture, with the charity paying off all monies owed and taking on responsibility for and ownership of all the server and hosting costs previously managed by IDC. The charity in addition took a small contract of IDC's with Brook Jersey, which involves maintaining server space and data access for them on an ongoing basis.

Our Trustees continue to be kept aware of the charity's work and its significance. Their principal role is as advisors on matters within their expertise, including clinical and commercial aspects of our work. Medical Director, Dr Steve Taylor is a signatory to the charity's bank account, as is the Logistics Manager, Cynthia D'Aguilar, who does not sit as a Trustee. Furthermore, Dr Taylor, Cynthia D'Aguilar and Dan Hartland have been issued with bank debit cards. The charity possesses two commercial cards, one under the name Dr Taylor and the other under the name of Cynthia D'Aguilar.

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.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2022

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 14 August 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'D W Hartland', with a large, stylized initial 'D' and a series of loops and strokes for the rest of the name.

D W Hartland
Director

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SAVING LIVES
YEAR ENDED 30 NOVEMBER 2022

I report to the trustees on my examination of the financial statements of Saving Lives ('the Charity') for the year ended 30 November 2022.

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 Charitieshave 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
Kings Norton
Birmingham B30 3JN

14 August 2023

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 30 NOVEMBER 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	399,647	120,243	519,890	696,016
Total income		<u>399,647</u>	<u>120,243</u>	<u>519,890</u>	<u>696,016</u>
Expenditure					
Expenditure on charitable activities	6,7	454,977	164,765	619,742	559,921
Total expenditure		<u>454,977</u>	<u>164,765</u>	<u>619,742</u>	<u>559,921</u>
Net (expenditure)/income and net movement in funds		<u>(55,330)</u>	<u>(44,522)</u>	<u>(99,852)</u>	<u>136,095</u>
Reconciliation of funds					
Total funds brought forward		<u>230,337</u>	<u>60,360</u>	<u>290,697</u>	<u>154,602</u>
Total funds carried forward		<u>175,007</u>	<u>15,838</u>	<u>190,845</u>	<u>290,697</u>

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 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible fixed assets	12		2,367		2,959
Current assets					
Debtors	13	28,190		88,583	
Cash at bank and in hand		181,000		214,930	
		209,190		303,513	
Creditors: Amounts falling due within one year	14	20,712		15,775	
Net current assets			188,478		287,738
Total assets less current liabilities			190,845		290,697
Net assets			190,845		290,697
Funds of the Charity					
Restricted funds			15,838		60,360
Unrestricted funds			175,007		230,337
Total Charity funds	15		190,845		290,697

For the year ending 30 November 2022 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 14 August 2023, and are signed on behalf of the board by:



D W Hartland
Director

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 30 NOVEMBER 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(99,852)	136,095
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	592	740
Interest payable and similar charges	155	179
Accrued (income)/expenses	(500)	450
<i>Changes in:</i>		
Trade and other debtors	60,393	(87,943)
Trade and other creditors	5,437	8,275
Cash generated from operations	(33,775)	57,796
Interest paid	(155)	(179)
Net cash (used in)/from operating activities	<u>(33,930)</u>	<u>57,617</u>
Cash flows from investing activities		
Purchase of tangible assets	-	(504)
Net cash used in investing activities	<u>-</u>	<u>(504)</u>
Net (decrease)/increase in cash and cash equivalents	(33,930)	57,113
Cash and cash equivalents at beginning of year	214,930	157,817
Cash and cash equivalents at end of year	<u>181,000</u>	<u>214,930</u>

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 2022

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.

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.

SAVING LIVES

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 NOVEMBER 2022

3. Accounting Policies *(continued)*

Incoming resources *(continued)*

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.

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.

SAVING LIVES

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 NOVEMBER 2022

3. Accounting Policies (continued)

Resources expended *(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.

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 2022

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 2022

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Other donations	31,483	-	31,483
Grants			
Walsall Hospitals	31,514	-	31,514
Uni Hospital B'ham	27,651	-	27,651
GBS RBSG	86,183	-	86,183
Wirral Community	531	-	531
Royal Wolverhampton	136,453	-	136,453
The Hepatitis C Trust	21,545	-	21,545
Birmingham AIDS and HIV Memorial project	-	120,243	120,243
UKSHA Surveillance	64,287	-	64,287
Bolton and Salford NHS	-	-	-
	<u>399,647</u>	<u>120,243</u>	<u>519,890</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Other donations	1,781	-	1,781
Grants			
Walsall Hospitals	128,833	-	128,833
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
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>

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2022

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	441,620	164,765	606,385
Support costs	13,357	-	13,357
	<u>454,977</u>	<u>164,765</u>	<u>619,742</u>

	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>

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	606,385	-	606,385	547,371
Governance costs	-	13,357	13,357	12,550
	<u>606,385</u>	<u>13,357</u>	<u>619,742</u>	<u>559,921</u>

8. Net (Expenditure)/Income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>592</u>	<u>740</u>

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2022

9. Independent Examination Fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>3,150</u>	<u>3,150</u>

10. Staff Costs

The average head count of employees during the year was 9 (2021: 9).

No employee received employee benefits of more than £60,000 during the year (2021: 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 2021 and 30 November 2022	<u>6,745</u>	<u>6,745</u>
Depreciation		
At 1 December 2021	3,786	3,786
Charge for the year	592	592
At 30 November 2022	<u>4,378</u>	<u>4,378</u>
Carrying amount		
At 30 November 2022	<u>2,367</u>	<u>2,367</u>
At 30 November 2021	<u>2,959</u>	<u>2,959</u>

13. Debtors

	2022	2021
	£	£
Prepayments and accrued income	694	667
Other debtors	<u>27,496</u>	<u>87,916</u>
	<u>28,190</u>	<u>88,583</u>

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2022

14. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	13,712	8,275
Accruals and deferred income	7,000	7,500
	<u>20,712</u>	<u>15,775</u>

15. Analysis of Charitable Funds

Unrestricted funds	At 1 December 2021	Income	Expenditure	At 30 November 2022
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	£	£	£	£
General funds	230,337	399,647	(454,977)	175,007

	At 1 December 2020	Income	Expenditure	At 30 November 2021
	£	£	£	£
General funds	149,602	638,569	(557,834)	230,337

Restricted funds	At 1 December 2021	Income	Expenditure	At 30 November 2022
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	£	£	£	£
VIIV Healthcare	5,000	-	-	5,000

Birmingham AIDS and HIV Memorial project	55,360	120,243	(164,765)	10,838
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	<u>60,360</u>	<u>120,243</u>	<u>(164,765)</u>	<u>15,838</u>
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	At 1 December 2021	Income	Expenditure	At 30 November 2022
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	£	£	£	£
VIIV Healthcare	5,000	-	-	5,000

Birmingham AIDS and HIV Memorial project	-	57,447	(2,087)	55,360
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	<u>5,000</u>	<u>57,447</u>	<u>(2,087)</u>	<u>60,360</u>
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SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2022

16. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	2,367	-	2,367
Current assets	193,352	15,838	209,190
Creditors less than 1 year	(20,712)	-	(20,712)
Net assets	175,007	15,838	190,845

	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	230,337	60,360	290,697

17. Analysis of Changes in Net Debt

	At 1 Dec 2021	Cash flows	At 30 Nov 2022
	£	£	£
Cash at bank and in hand	214,930	(33,930)	181,000