

COMPANY REGISTRATION NUMBER: 07832678

CHARITY REGISTRATION NUMBER: 1144855

SAVING LIVES

Company Limited by Guarantee

UNAUDITED FINANCIAL STATEMENTS

30 NOVEMBER 2023

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 2023

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SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 30 NOVEMBER 2023

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 2023.

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 2023

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 a research and outreach projects which investigate or require self-sampling provision.
3. The "customer-facing" TakeATestUK website enables testing 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.

In the last year, we have delivered NHS testing services for Royal Bolton NHS Foundation Trust, as well as the Hepatitis C Trust. Many NHS Trusts are currently selecting self-sampling services via a national procurement framework on which our services are not listed, and the charity's goal is to achieve listing at the earliest opportunity – the framework, however, is only open to new bidders at set, and quite broad, intervals. Trustees should note that our contract with Bolton has ended as of 31/12/23, outside of the period covered by this report. We will continue to deliver legacy services to Bolton for some time, charging for samples arriving from kits requested during the contract period.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2023

TakeATestUK and FreeTestUK *(continued)*

We have not conducted any research projects using self-sampling this year.

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 the previously approved 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.

In the period covered by this report, the charity was successful in bidding for a five-year contract with a budget of £2m to continue delivery this work. The five-year contract is renewable for two two-year and one one-year periods, and the allocated budget is provided on an 'as-needed' basis. UKHSA provides pro rata contribution to our hosting overheads, supplies funds for project and IT management, and pays per-kit costs for each order of new stock.

Respiratory virus surveillance is a year-round effort with significant seasonal variation in activity. Saving Lives attends fortnightly operational and regular strategic meetings in co-operation with UKHSA and RCGP, and remains a valued partner on this project. We are also routinely consulted on adding additional services to the contract where helpful, with costs appropriately met.

Health Promotion and Campaigning

2022-23 saw growing co-operation Birmingham Fast Track Cities. We undertook joint working on both National HIV Testing Week and World AIDS Day, achieving significant media coverage for the latter effort, which was further supported by the announcement of new A&E opt-out testing funding in Birmingham and the wider West Midlands region. Dr Steve Taylor is Clinical Lead for Birmingham Fast Track Cities; Dan Hartland has recently been added to its steering committee. It is hoped that Saving Lives will continue to serve a convening role, bringing together especially the third sector in the city into a cohesive force that can contribute to the FTC+ goals.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2023

Health Promotion and Campaigning *(continued)*

This co-operation with FTC+ will see Saving Lives receive a grant next year from Birmingham City Council to pilot BBV testing among the patient cohort already receiving outreach TB testing in the city. This will enable us to add significant value to community activity, and demonstrate that bringing together BBV provision is possible with proper co-ordination. Saving Lives will also be funded to offer a small number of postal self-sampling kits to the families of patients, via a peer referral element of the outreach programme.

The charity maintains a small contract with the sexual health charity Brook Jersey, providing in co-operation with our IT partner FiT Systems their IT support and infrastructure, ensuring their capacity to continue important elements of their work safely and securely.

We also continue to support community groups, having this year completed our work with the Birmingham AIDS and HIV Memorial by gifting a scale model of the memorial to the Birmingham Heartlands HIV Service on World AIDS Day; the nearly £200,000 raised for the BAHM project has now largely been disbursed. We are currently offering infrastructure and institutional support to two further bids for community funding: one by a Birmingham-based community group to the Commonwealth Games Legacy Enhancement Fund, which would enable an arts-based educational programme in the city; and a second bid to FRONTLINE AIDS in partnership with the Jason Jones People's Foundation to explore the provision of self-sampling and self-administered PrEP in the Caribbean.

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 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.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2023

Financial Review

Finances

Our activity is governed by our founding documents. We have engaged Langard Lifford Hall accountants to produce detailed accounts and reports for the Charity Commission as and when necessary and these will be presented to the Trustees at the following year's AGM, or upon prior request.

Plans for Future Periods

Future Plans & Goals

Self-sampling activity has continued to decline through 2022-23, and while the charity ends the year with increased reserves compared with twelve months before, it moves into 2023-24 without the important Bolton self-sampling contract. The BAHM project has now completed, meaning payments made against allocated funds earned in prior financial years will cease to impact upon its cash-basis surplus/loss. Our aim should therefore be to return to cash surplus in 2023-24 by continuing to generate donations, continuing our valuable work with the UKHSA, offering sexual health self-sampling delivery via any interested parties, and also by diversifying our activity in light of the continually changing HIV landscape in the UK.

Most especially, the roll-out of A&E opt-out testing in high-prevalence areas (> 4.5%) across the UK – including in most parts of the West Midlands – requires significant input from the third sector. 10% of the UK Government funds allocated to this twelve-month extension of the long-standing opt-out arrangements in London has been allocated to peer support services. Saving Lives has already reached out in Birmingham, and across the wider West Midlands region, to offer our support in this area to interested parties.

Our longstanding relationship with the voluntary and unincorporated support services in the region, including Birmingham's Positive Peers – not least in our work with the Birmingham AIDS & HIV Memorial – puts us in a good position to provide a firm organisational home for the various, currently disparate and unfunded, ad hoc peer support solutions in place (and not in place) across the region. The NHS in Birmingham have responded positively to our suggestion that we work together, and we look forward to working in 2023-24 on contributing to this important, and potentially transformative, moment for HIV testing and care in the UK.

Structure and Staff

2022-23 saw no rises in costs for staff, and towards its close a voluntary reduction in pay from key staff. Our two Health Advisors continue to paid a fee each per month; Cynthia D'Aguiar (CD) continues on a retainer for her Logistics support work; 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 of payments by, other Trustees.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
(INCORPORATING THE DIRECTOR'S REPORT) *(continued)*
YEAR ENDED 30 NOVEMBER 2023

Structure and Staff *(continued)*

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 in late spring of 2022. With his work on also readying the charity for Cyber Essentials certification now complete, Sammons has agreed no longer to charge a monthly retainer, but charge by hours used – this will represent a significant saving (c. £13,000) for the charity moving forwards.

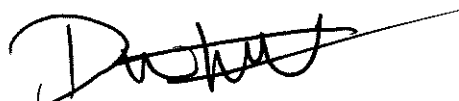
Costs relating to TakeATestUK and FreeTestUK continue to be met by Saving Lives, and these include payments to a range of partners and providers – specifically, MedDX for kit construction and dispatch, Royal Mail for postage costs, Public Health England for laboratory services and Fit Systems for IT services and consultancy. All these costs flex proportionately around self-sampling activity – none are fixed. Overheads are incurred regardless of self-sampling volume, however, in terms of the data hosting infrastructure necessary to maintain the system.

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 of Dr Taylor and the other under the name of Cynthia D'Aguilar.

The charity has seen two Trustees step down since our last AGM. Sandra Chidzomba and Professor Clive Loveday have both resigned for personal reasons, and leave with the thanks of the charity for their service.

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.

The trustees' annual report and the strategic report were approved on 13 August 2024 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 2023

I report to the trustees on my examination of the financial statements of Saving Lives ('the charity') for the year ended 30 November 2023.

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

Kings Norton

Birmingham B30 3JN

13 August 2024

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 30 NOVEMBER 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	324,883	14,172	339,055	519,890
Investment income	6	955	–	955	–
Total income		<u>325,838</u>	<u>14,172</u>	<u>340,010</u>	<u>519,890</u>
Expenditure					
Expenditure on charitable activities	7,8	318,827	33,131	351,958	619,742
Total expenditure		<u>318,827</u>	<u>33,131</u>	<u>351,958</u>	<u>619,742</u>
Net expenditure and net movement in funds		<u>7,011</u>	<u>(18,959)</u>	<u>(11,948)</u>	<u>(99,852)</u>
Reconciliation of funds					
Total funds brought forward		175,007	15,838	190,845	290,697
Total funds carried forward		<u>182,018</u>	<u>(3,121)</u>	<u>178,897</u>	<u>190,845</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 10 to 16 form part of these financial statements.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
30 NOVEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	1,894	2,367
Current assets			
Debtors	14	43,037	28,190
Cash at bank and in hand		159,307	181,000
		<u>202,344</u>	<u>209,190</u>
Creditors: Amounts falling due within one year	15	<u>25,341</u>	<u>20,712</u>
Net current assets		<u>177,003</u>	<u>188,478</u>
Total assets less current liabilities		<u>178,897</u>	<u>190,845</u>
Net assets		<u>178,897</u>	<u>190,845</u>
Funds of the charity			
Restricted funds		5,000	15,838
Unrestricted funds		<u>173,897</u>	<u>175,007</u>
Total charity funds	16	<u>178,897</u>	<u>190,845</u>

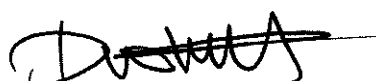
For the year ending 30 November 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 13 August 2024, and are signed on behalf of the board by:



D W Hartland
Director

The notes on pages 10 to 16 form part of these financial statements.

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 NOVEMBER 2023

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. 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.

SAVING LIVES

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 NOVEMBER 2023

3. Accounting Policies (continued)

Incoming resources (continued)

- 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.

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.

SAVING LIVES

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 NOVEMBER 2023

3. Accounting Policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

5. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023
Donations	£	£	£
Other donations	913	-	913
Grants			
Walsall Hospitals	-	-	-
Uni Hospital B'ham	17,492	-	17,492
GBS RBSG	142,917	-	142,917
Wirral Community	-	-	-
Royal Wolverhampton	677	-	677
The Hepatitis C Trust	45,935	-	45,935
Birmingham AIDS and HIV Memorial project	-	14,172	14,172
UKSHA Surveillance	116,949	-	116,949
	<u>324,883</u>	<u>14,172</u>	<u>339,055</u>
	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
	<u>399,647</u>	<u>120,243</u>	<u>519,890</u>

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2023

6. Investment Income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	955	955	-	-

7. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Charitable activities	303,816	33,131	336,947
Support costs	15,011	-	15,011
	<u>318,827</u>	<u>33,131</u>	<u>351,958</u>

	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>

8. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Charitable activities	336,947	-	336,947	606,385
Governance costs	-	15,011	15,011	13,357
	<u>336,947</u>	<u>15,011</u>	<u>351,958</u>	<u>619,742</u>

9. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>473</u>	<u>592</u>

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2023

10. Independent Examination Fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,150	3,150

11. Staff Costs

The average head count of employees during the year was 9 (2022: 9).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee Remuneration and Expenses

Mr D Hartland received £36,500 (2022: £35,000) during the year for services including copywriting, web maintenance and social media, marketing and communication services and related administrative duties.

13. Tangible Fixed Assets

	Equipment	Total
	£	£
Cost		
At 1 December 2022 and 30 November 2023	6,745	6,745
Depreciation		
At 1 December 2022	4,378	4,378
Charge for the year	473	473
At 30 November 2023	4,851	4,851
Carrying amount		
At 30 November 2023	1,894	1,894
At 30 November 2022	2,367	2,367

14. Debtors

	2023	2022
	£	£
Prepayments and accrued income	649	694
Other debtors	42,388	27,496
	43,037	28,190

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2023

15. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	18,841	13,712
Accruals and deferred income	6,500	7,000
	<u>25,341</u>	<u>20,712</u>

16. Analysis of Charitable Funds**Unrestricted funds**

	At 1 December 2022	Income £	Expenditure £	Transfers £	At 30 November 2023
	£	£	£	£	£
General funds	175,008	325,838	(318,827)	(8,121)	173,897

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

Restricted funds

	At 1 December 2022	Income £	Expenditure £	Transfers £	At 30 November 2023
	£	£	£	£	£
VIIV Healthcare Birmingham AIDS and HIV Memorial project	5,000	–	–	–	5,000
	10,838	14,172	(33,131)	8,121	–
	<u>15,838</u>	<u>14,172</u>	<u>(33,131)</u>	<u>8,121</u>	<u>5,000</u>

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

SAVING LIVES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 30 NOVEMBER 2023

17. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	1,894	-	1,894
Current assets	197,344	5,000	202,346
Creditors less than 1 year	(25,341)	-	(25,341)
Net assets	173,897	5,000	178,897

	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