

Charity number: 1154315  
Company number: 08176873



*Reconstructing Lives. Rebuilding Futures.*

**TRUSTEES' ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 SEPTEMBER 2022**

### **Our Vision**

To release the world's most vulnerable and marginalised children and adults from a state of poverty caused by deformity or disability through reconstructive plastic surgery.

### **Our Mission**

Provide training in all aspects of reconstructive surgery in developing countries, empowering local reconstructive plastic surgeons, hospitals and nursing staff to provide this vital support themselves.

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**  
**TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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<b>Status:</b>	A registered charity and company limited by guarantee
<b>Company Number:</b>	08176873
<b>Charity Number:</b>	1154315
<b>Patron:</b>	Rt Hon Lord Ribeiro of Achimota and Ovington
<b>Trustees:</b>	S Tucker (Chair) V R Thayalan (Honorary Treasurer) A Barabas D Bell N Cavale (appointed 1 February 2022) N Khwaja M Ragbir (appointed 1 March 2023) A Reid H Roberts R Waters (resigned 1 March 2023)
<b>Registered Office:</b>	38–43 Lincoln’s Inn Fields London WC2A 3PE
<b>Governing Document:</b>	Memorandum and Articles dated 13 August 2012 Registered with the Charity Commission on 23 October 2013
<b>Solicitors:</b>	Camerons Solicitors LLP 27A Harley Place London W1G 8LZ
<b>Independent Examiner:</b>	Kerry Gallagher, FCA DChA RSM UK Tax and Accounting Limited Davidson House Forbury Square Reading Berkshire RG1 3EU
<b>Bank:</b>	National Westminster Bank plc Marylebone & Harley Street Branch PO Box 2021 10 Marylebone High Street London W1U 4BT

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**  
**TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 30 SEPTEMBER 2022**

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The Trustees present their Annual Report and the unaudited Financial Statements of the British Foundation for International Reconstructive Surgery and Training (BFIRST) for the year to 30 September 2022. The information provided on page 3 forms an integral part of this report.

The Financial Statements have been prepared in accordance with the accounting policies set out in the notes to the Financial Statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association of the charitable company, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**CHARITABLE OBJECTS**

The objects of the charitable company, as set out in its governing document are:

- To advance education and training in reconstructive surgery in underdeveloped countries and support the development in such countries of sustainable high-quality reconstructive surgery; and
- To relieve the sickness and distress and further the health of people affected by natural and other disasters in any part of the world by the provision of reconstructive surgery services.

**APPOINTMENT OF TRUSTEES**

Trustees are appointed to the Board by the existing Trustees through a nomination and election process and ratified at the Annual General Meeting. A list of Trustees serving during the period of this report and up to the date the report and Financial Statements are approved is provided on page 3.

**RISK MANAGEMENT**

A risk assessment was completed, reviewed and approved by the Board within the financial year. The Trustees accept that the political, environmental and social threats in the developing countries that BFIRST operates in can be high and steps are continuously taken to mitigate those risks. Fundraising is an area that is closely monitored to ensure that the charitable company can meet its financial commitments and to fund future projects.

The Trustees believe that BFIRST does not need to expose itself to a high level of risk in any other areas to achieve its present aims and goals. Therefore, a policy is followed to ensure only risks that are, or can be, mitigated to a medium risk level are accepted. This overall assessment of risk may change at a later date depending on initiatives being considered at the time.

**GRANT MAKING POLICY**

BFIRST awards grants to educational long-term projects in resource-poor countries, after application, vetting and pending reports, with reproducible, internationally accepted outcome measures.

The other beneficiaries of grants are BFIRST Overseas Fellows (UK Fellowship Programme). These are awarded to consultant plastic surgeons from low and middle income countries for six weeks' duration, on an observational basis. The following procedures are followed:

1. Set applications and CVs will be received from individuals;
2. The Board will annually consider the applications and determine whether these sit within the criteria set by the Board; and
3. Awards will be given on the basis of merit and a programme of follow up will be agreed with the recipient.

# **BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**

## **TRUSTEES' ANNUAL REPORT (Continued)**

**YEAR ENDED 30 SEPTEMBER 2022**

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### **REVIEW OF ACTIVITIES**

#### **Financial Review**

In the year to September 2022, BFIRST received donations totaling £70,435 (2020/21: £59,664). No legacies were received during the current year (2020/21: £224,482). Costs totaled £72,996 (2020/21: £26,104), which were partly in connection with compliance with constitutional requirements and partly direct costs in fulfilling the objects of the company. Of this, £29,890 (2020/21: £2,793) was donated directly in grants and fellowships.

#### **Expenditure**

BFIRST have continued their work with hospitals overseas, spending £2,140 (2020/21: £2,793) on projects in Ganga and Tanzania.

BFIRST has grown out of the Overseas Service & Training Committee of the British Association of Plastic, Reconstructive and Aesthetic Surgeons (BAPRAS) and has sound experience in the furtherance of education and training in reconstructive surgery.

#### **Income**

The main and primary source of income from BAPRAS has remained. In the year to 30 September 2022, BAPRAS donated £40,000 (2020/21: £40,000). In addition, Secretariat support is provided without charge. However, in line with regulations, a gift in kind and donated services expended of £14,400 has been recognised in the accounts (2020/21: £14,400).

Donations can be collected through the BFIRST website. This has raised £130 over the year (2020/21: £985). Other donations received during the year was £15,905 (2020/21: £4,500).

#### **Reserves Policy**

The net deficit of £2,197 in the year (2020/21: surplus of £258,052) is deducted from reserves which is carried forward into the registered charity's activities in 2022/23. The Trustees do not require any funds to be held in reserve other than to meet the charity's governance costs which will be kept to a minimum to ensure that charitable funds are applied to the maximum for charitable purposes.

Total reserves at 30 September 2022 amounted to £447,972 (30 September 2021: £450,169), of which there was £225,482 (2020/21: £225,482) of restricted funds, with the balance being unrestricted general funds.

### **ACHIEVEMENTS AND PERFORMANCE**

Visits to projects restarted after COVID. Trainees are now partnered for these, and a trainee matching scheme has been launched to facilitate this. The Committee had resumed UK Fellowships. BFIRST funded 33 Fellows from its projects to attend the IFESSH conference in London and, following the conference, a subsequent two weeks was spent at a host unit.

Global fellowships restarted with successful applicants from before the pandemic finally having the opportunity to take up their fellowships in Taiwan and India. A new global fellowship in burns was trialed by the project in Nepal. The Foundation has started a second project with Nepal in conjunction with Cleft-UK.

Three series of webinars (Operative Techniques; Burns, in partnership with the British Burns Association, and Hand Surgery in partnership with the British Society for Surgery of the Hand) continued and were well attended and in high demand.

A new website was launched that allowed greater interaction.

# **BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**

## **TRUSTEES' ANNUAL REPORT (Continued)**

### **YEAR ENDED 30 SEPTEMBER 2022**

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#### **FUTURE DEVELOPMENTS**

New projects are being scoped in Guyana and Mozambique. There is potential for a project in Malawi which would be run jointly with BSSH. BFIRST is investigating provision of teaching and training resources in support of surgeons in Ukraine. This work is being explored in partnership with UK-Med. An Overseas Day with BSSH during 2023 is planned.

An augmented reality, and artificial intelligence supported remote video communication system had been trialed in UK centers and is planned for use on a visit to Nepal in April 2023, with a view to rolling this out to additional projects should this be successful. Plans are in hand to provide access to the BAPRAS-supported electronic learning platform (e-LPRAS), which will provide additional resources to those involved in our projects overseas. A legacy of £224,482 was received in 2021 in order for the fund to be maintained in perpetuity, according to the wishes of the donor.

#### **Going Concern**

The Trustees have a reasonable expectation that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these financial statements. Therefore, the Trustees consider it is appropriate for the financial statements to be prepared on the going concern basis.

The financial statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount.

#### **Future Plans**

A five-year strategy had been constructed and is due for review during 2023. The document set out the plans and aspirations of BFIRST over the following five years and included areas such as the mobilisation of consultants, trainees, allied health professionals, curriculum development and fund raising. The charity continues to look to develop fundraising and to build on its' educational output potentially via the development of an education management system and additional online content.

# BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING

## TRUSTEES' ANNUAL REPORT (Continued)

### YEAR ENDED 30 SEPTEMBER 2022

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#### Measurement and Impact

All training completed on BFIRST sponsored programmes is measured against an established surgical training framework through which trainees are assessed. This is based on UK Work Based Assessment format and evaluates trainees from a range of 1-10. It includes a Clinical Evaluation Exercise (CEX), Case-Based Discussion (CBD) and Direct Observation of Procedural Skills (DOPS). In addition, feedback forms from the host units are submitted to allow the visiting team to improve on their future trips.

#### Fundraising

BAPRAS continues to provide £40,000 as unrestricted fund support for BFIRST. The sale of scrub hats continued and the Oxford 100 bicycle ride had been rescheduled for July 2022 on a small scale with a view to holding a larger event in 2023. Various fundraising events including “No coffee morning” had been held in April and contributed to BFIRST fundraising efforts.

#### Financial Management and Corporate Governance

The Foundation intends to develop the existing processes that underpins the on-going work of the charity and to provide administrative support to foster the growth and development of the charity.

#### PUBLIC BENEFIT

In setting our objectives and planning activities, the Trustees have given careful consideration to the Charity Commission’s guidance on public benefit and have identified a range of stakeholders that benefit from the work done by BFIRST, as set out below:

Patients in developing countries	<ul style="list-style-type: none"><li>• Local access to appropriate medical treatment</li><li>• Able to provide for themselves and their families</li><li>• Social acceptance</li></ul>
Surgeons, medical and paramedical staff in developing countries	<ul style="list-style-type: none"><li>• Education</li><li>• Independence</li><li>• Capacity building</li><li>• Able to provide for their patients appropriately</li></ul>
Hospitals in developing countries	<ul style="list-style-type: none"><li>• Availability of appropriate care for local population</li><li>• Possibility of improvement in equipment, staffing levels and training</li><li>• Potential to become the only national centers for reconstructive surgery</li><li>• Provide medical treatment for locally based multinational corporations, which might invest in the hospital, with further added benefits to the local population</li></ul>
UK patients & surgeons	<ul style="list-style-type: none"><li>• Surgeons and staff with broader clinical experience and skill sets</li><li>• Knowledge of rare, but now more frequently imported diseases due to increased foreign travel</li></ul>

In particular, the benefit to surgeons in developing countries is monitored, and training is continuously measured against the surgical training framework. This is undertaken with particular reference to our mission statement.



# **BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**

## **TRUSTEES' ANNUAL REPORT (Continued)**

**YEAR ENDED 30 SEPTEMBER 2022**

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### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial period. Under that law, the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Statement as to the Disclosure of Information to the Independent Examiner**

The Trustees at the date of approval of this Trustees' Annual Report confirm that so far as each of them is aware, there is no relevant information of which the charity's independent examiner is unaware, and the relevant Trustees have taken all steps that they ought to have taken, as Trustees, to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

### **BY ORDER OF THE BOARD OF TRUSTEES**



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**S Tucker**  
**Chairman**

**10 May 2023**

.....  
Date

# BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING

## INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 SEPTEMBER 2022

I report to the Trustees on my examination of the Financial Statements of the British Foundation for Reconstructive Surgery and Training (the charitable company) for the year ended 30 September 2022, which are set out on pages 10 to 17.

### Responsibilities and basis of report

As the Trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the Financial Statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the Financial Statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's Financial Statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the Financial Statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the Financial Statements present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the Financial Statements do not accord with those records; or
3. the Financial Statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the Financial Statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the Financial Statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the Financial Statements to be reached.

*Kerry Gallagher*

Signed: .....

Name: Kerry Gallagher, FCA DChA

Name of applicable listed body: The Institute of Chartered Accountants in England and Wales

Relevant professional qualification or membership of professional body: Chartered Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

Davidson House, Forbury Square, Reading, Berkshire RG1 3EU

16/05/23

Date.....

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**  
**UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 30 SEPTEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>INCOME FROM:</b>					
Donations & legacies	3	70,435	-	70,435	284,146
Investments		364	-	364	10
Total income		<u>70,799</u>	<u>-</u>	<u>70,799</u>	<u>284,156</u>
<b>EXPENDITURE ON:</b>					
Raising funds	4	284	-	284	(1,289)
Charitable activities	5	72,712	-	72,712	(24,815)
Total expenditure		<u>72,996</u>	<u>-</u>	<u>72,996</u>	<u>(26,104)</u>
<b>NET (EXPENDITURE)/INCOME AND NET MOVEMENT IN FUNDS</b>		<u>(2,197)</u>	<u>-</u>	<u>(2,197)</u>	<u>258,052</u>
Funds brought forward at 1 October 2021		<u>224,687</u>	<u>225,482</u>	<u>450,169</u>	<u>192,117</u>
<b>FUNDS CARRIED FORWARD AT 30 SEPTEMBER 2022</b>		<u>222,490</u> =====	<u>225,482</u> =====	<u>447,972</u> =====	<u>450,169</u> =====

All transactions are derived from continuing activities.

The notes on pages 13 to 17 form part of these Financial Statements.

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**  
**UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 30 SEPTEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>INCOME FROM:</b>					
Donations & legacies	3	59,664	224,482	284,146	63,049
Investments		10	-	10	158
Total income		<u>59,674</u>	<u>224,482</u>	<u>284,156</u>	<u>63,207</u>
<b>EXPENDITURE ON:</b>					
Raising funds	4	(1,289)	-	(1,289)	(560)
Charitable activities	5	(24,815)	-	(24,815)	(37,222)
Total expenditure		<u>(26,104)</u>	<u>-</u>	<u>(26,104)</u>	<u>(37,782)</u>
<b>NET INCOME AND NET MOVEMENT IN FUNDS</b>		<u>33,570</u>	<u>224,482</u>	<u>258,052</u>	<u>25,425</u>
Funds brought forward at 1 October 2020		<u>191,117</u>	<u>1,000</u>	<u>192,117</u>	<u>166,692</u>
<b>FUNDS CARRIED FORWARD AT 30 SEPTEMBER 2021</b>		<u>224,687</u> =====	<u>225,482</u> =====	<u>450,169</u> =====	<u>192,117</u> =====

All transactions are derived from continuing activities.

The notes on pages 13 to 17 form part of these Financial Statements.

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING****UNAUDITED BALANCE SHEET**

Company number: 08176873

**AT 30 SEPTEMBER 2022**

	Notes	2022 £	2021 £
<b>CURRENT ASSETS</b>			
Debtors	6	40,261	40,000
Cash at bank and in hand		411,251	413,469
		<u>451,512</u>	<u>453,469</u>
<b>CREDITORS: Amounts falling due within one year</b>	7	(3,540)	(3,300)
<b>NET CURRENT ASSETS AND NET ASSETS</b>		<u>447,972</u>	<u>450,169</u>
		=====	=====
<b>THE FUNDS OF THE CHARITY</b>			
Restricted income funds	8	225,482	225,482
Unrestricted income funds	8	222,490	224,687
<b>TOTAL CHARITY FUNDS</b>	9	<u>447,972</u>	<u>450,169</u>
		=====	=====

The Trustees confirm that:

1. For the period ended 30 September 2022, the company was entitled to exemption from audit under section 477 of the Companies Acts 2006 (the Act) relating to small companies; and
2. The members have not required the company to obtain an audit of its Financial Statements for the period in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibility to keep accounting records in accordance with section 386 of the Act and for preparing Financial Statements which give a true and fair view of the state of affairs of the charitable company as at 30 September 2022 and of its result for the period then ended in accordance with sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act, so far as applicable to this company.

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

The notes on pages 13 to 17 form part of these Financial Statements.

The Financial Statements were approved and authorised for issues by the Board of Trustees on 9 May 2023 and were signed below on its behalf by:



**S Tucker**  
**Chairman**

10 May 2023

.....  
Date

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**  
**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR TO 30 SEPTEMBER 2022**

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**1. ACCOUNTING POLICIES**

**Basis of accounting**

The Financial Statements have been prepared to comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association of the charitable company, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charitable company meets the definition of a public entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Going concern**

The Trustees have a reasonable expectation that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these Financial Statements. Therefore, the Trustees consider it is appropriate for the Financial Statements to be prepared on the going concern basis.

The Financial Statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount.

**Income**

Income represents the total income receivable by the charitable company during the period to which it is entitled to receipt, it is probable to be received and the amount can be measured reliably. Income principally comprises of donations receivable and bank interest. Donated goods and services are included as gifts in kind and are included as both income and expenditure in the Statement of Financial Activities.

**Grants**

Grants payable are accounted for on an accruals and commitment basis, with amounts committed but not paid included within creditors.

**Governance costs**

Governance costs comprise those costs that cannot be directly attributed to particular activities. The costs are incurred in connection with the compliance with constitutional and statutory requirements.

**Foreign currency**

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of translation. Monetary assets and liabilities denominated in foreign currencies are retranslated at the exchange rate ruling at the balance sheet date. Any gain or loss arising from a change in exchange rate subsequent to the date of the transactions is reported as an exchange gain or loss in the Statement of Financial Activities.

# BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING

## NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (Continued)

### FOR THE YEAR TO 30 SEPTEMBER 2022

#### 2. TRUSTEES REMUNERATION, REIMBURSED EXPENSES AND VOLUNTEERS

No Trustee received any remuneration for services as a Board Member provided to the charitable company during the current or previous year.

Trustees are entitled to claim appropriate expenses in attending meetings. Trustee expenses in 2021/22 amounted to £134 relating to travel by 1 Trustee (2020/21: £61 relating to travel by 1 Trustee).

In addition to the Trustees, the charitable company is also reliant upon the contributions made by supporters who contribute significant amounts of their time to the delivery of charitable activities. The Trustees are unable to estimate the contribution of volunteers in any meaningful or consistent manner, but they are grateful for their support.

#### 3. DONATIONS & LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
BAPRAS donation	40,000	-	40,000	40,000
BAPRAS Secretariat support – donation in kind	14,400	-	14,400	14,400
Legacy donations	-	-	-	224,482
Online Giving/Gift aid	130	-	130	764
Other donations	6,509	-	6,509	4,500
Aesthetic Awards	9,396	-	9,396	-
	<u>70,435</u>	<u>-</u>	<u>70,435</u>	<u>284,146</u>
	=====	=====	=====	=====

#### 4. RAISING FUNDS

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Promotional events	-	-	-	1,020
Bank charges	284	-	284	269
	<u>284</u>	<u>-</u>	<u>284</u>	<u>1,289</u>
	=====	=====	=====	=====

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (Continued)**

**FOR THE YEAR TO 30 SEPTEMBER 2022**

**5. CHARITABLE ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Grants and donations payable:</b>				
Ganga project	2,140	-	2,140	1,009
Tanzania project	-	-	-	1,784
IFSSH	27,750	-	27,750	-
	<u>29,890</u>	<u>-</u>	<u>29,890</u>	<u>2,793</u>
<b>Support costs:</b>				
BAPRAS Secretariat support				
– donation in kind	14,400	-	14,400	14,400
Trustee travel and other meetings expenses	134	-	134	155
Other costs	22,408	-	22,408	3,927
	<u>36,942</u>	<u>-</u>	<u>36,942</u>	<u>18,482</u>
<b>Governance costs:</b>				
<i>Fees payable to the independent examiner for:</i>				
Independent examination fees	3,780	-	3,780	3,540
Tax compliance services	2,100	-	2,100	-
	<u>5,880</u>	<u>-</u>	<u>5,880</u>	<u>3,540</u>
	<u>72,712</u>	<u>-</u>	<u>72,712</u>	<u>24,815</u>
	=====	=====	=====	=====

**6. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Amounts owed by BAPRAS	40,000	40,000
Prepayments and accrued income	261	-
	<u>40,261</u>	<u>40,000</u>
	=====	=====

**7. CREDITORS: Amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Accruals	3,540	3,300
	=====	=====



**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**  
**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR TO 30 SEPTEMBER 2022**

**8. THE FUNDS OF THE CHARITY**

	<b>1 October 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>30 September 2022 £</b>
<b>Restricted income funds</b>				
Bangladesh project fund	1,000	-	-	1,000
Gillies/Millard Travel Fund	224,482	-	-	224,482
<b>Unrestricted income funds:</b>				
General fund	224,687	70,799	(72,996)	222,490
	<u>450,169</u>	<u>70,799</u>	<u>(72,996)</u>	<u>447,972</u>
	=====	=====	=====	=====
	<b>1 October 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>30 September 2021 £</b>
<b>Restricted income funds</b>				
Bangladesh project fund	1,000	-	-	1,000
Gillies/Millard Travel Fund	-	224,482	-	224,482
<b>Unrestricted income funds:</b>				
General fund	191,117	59,674	(26,104)	224,687
	<u>192,117</u>	<u>284,156</u>	<u>(26,104)</u>	<u>450,169</u>
	=====	=====	=====	=====

The Bangladesh project fund was set up in 2019 in recognition of specific donation funding received in support of BFIRST's work in Bangladesh.

A legacy was bequeathed to BFIRST and set up as the Gillies/Millard Travel Fund. This income is to be used for the stated purpose to support volunteer UK members to provide locally appropriate training on reconstructive surgery for overseas healthcare in their own practice environment. This was in line with the BFIRST ethos.

<b>9. ANALYSIS OF NET ASSETS</b>	<b>2022 £</b>	<b>2021 £</b>
Bangladesh project fund	1,000	1,000
Gillies/Millard Travel Fund	224,482	224,482
General fund	222,490	224,687
	<u>447,972</u>	<u>450,169</u>
	=====	=====
Net current assets and net assets		

**10. LIABILITY OF MEMBERS**

The charitable company is limited by guarantee. In the event that the charitable company is wound up, the liability of members is limited to £1. As at the balance sheet date, there were 4 members.

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**11. RELATED PARTY TRANSACTIONS**

BFIRST has grown out of the Overseas Service & Training Committee of the British Association of Plastic, Reconstructive and Aesthetic Surgeons (BAPRAS) and has continued to be fundamentally reliant upon the support being given by BAPRAS, including the administrative services provided by the BAPRAS Secretariat. All transactions and balances with BAPRAS have been disclosed above in the Financial Statements.

There have been no other related party transactions in the current or prior period that require disclosure.