

BELIEVE - ORGAN DONOR SUPPORT

England & Wales · Charity number 1167626

Details

Other names	BELIEVE
Status	Registered
Legal form	CIO
Registered	2016-06-13
Register	View on the Charity Commission register

Contact

Address	11 Park Square Newport NP20 4EL
Phone	07983072406
Email	Info@believeods.org.uk
Website	www.believe-ods.org

Activities

Objects: (A) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE BENEFITS OF HUMAN ORGAN DONATION ("ORGAN DONATION") AND TO MOBILISE, ENCOURAGE, FOSTER AND MAINTAIN THE INTEREST AND SUPPORT OF THE PUBLIC IN ORGAN DONATION(B) THE ADVANCEMENT OF HEALTH AND THE RELIEF OF SICKNESS BY:(A) SEEKING TO IMPROVE AND ENHANCE PROCEDURES FOR THE PROVISION OF ORGAN DONATION(B) PROMOTING ORGAN DONATION AMONGST THE PUBLIC AND TO PROVIDE SUPPORT AND RELIEF TO DONORS AND THEIR FAMILIES AND CARERS WHO HAVE AGREED TO ORGAN AND/OR TISSUE DONATION(C) SEEKING TO ADVANCE THE TRAINING AND SKILLS OF MEDICAL STAFF AND OTHERS EMPLOYED IN ORGAN DONATION PROCEDURES

Activities: The charity's activities include: promoting organ donation and increasing awareness of the subject and the procedureseducating the general public on the subject of organ donationproviding support for those affected by organ donation, whether donor or recipient

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£28,651	£34,606	-	-
2023-12-31	£13,763	£24,318	-	-
2022-12-31	£21,443	£23,239	-	-
2021-12-31	£21,443	£23,239	-	-
2020-12-31	£19,163	£32,963	-	-

Trustees

Name	Role	Appointed
ANNA LOUISE STUBBINGS		2016-06-13
Helen Jill Quayle		2023-03-07
Katie jayne Killoran		2024-01-03
Michael Houlston		2023-03-07
Nelson Rajesh kumar Selvaraj		2021-11-01

Accounts

Believe Organ Donor Support
Report and Financial Statements
Year ending 31 December 2024
Charity number:1167626

Believe Organ Donor Support

Report of the trustees (including strategic report) for the year ending 31 December 2024
Chair's report

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Mrs A Stubbings

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2024
(continued)

Reference and administrative details

Charity number:	1167626
Principal Office:	11 Park Square Newport South Wales NP20 4EL UK
Contact details:	accounts@believeevents.co.uk www.believeods.org.uk
Our advisers:	
Independent Examiner Firm	Llewellyns Chartered Certified Accountants 1st Floor Brook House Brook Road Whitchurch Cardiff CF14 1DU

Directors and trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.
The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees

Officers & Trustees	Mrs A Stubbings Miss C Dunn Mr N Selvaraj Mrs L Millar Mr D Pardon Miss H Quayle Mr M Houlston	Resigned during the year Appointed 7 March 2023 Appointed 7 March 2023
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Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2024
(continued)

Organisational structure

Believe organ donor support is a small charity set up following the untimely deaths of Stuart and Fraser Bates, to promote and support organ donation across Wales and beyond. The trustees, at present, provide the operation of the charity, with Anna Louise remaining ceo and was chair woman until November 2022 when Darren pardon took over the helm.

The trustees meet regularly throughout the year, generally every 2-3 months. The Charity had 2 part time employees , some self contracted employees.

In February 2023 the appointed fundraiser resigned and a temporary self employed Freelance charity fundraiser was appointed whilst the charity reviewed its structure. Through the Natwest accelerator Scheme it was decided by the board that a project planner should be employed and accordingly a recruitment company was appointed in November 2023. A new employee was then appointed in December to commence work January 2024. until her resignation and she did no longer continue work in October 2024. Due to personal difficulties and then the movement of founders CEO husband to a hospice in December 2024; the trustees did step in to help the operation of the charity during the forthcoming months. Station Road a promotional and social media marketing firm who chose Believe as their charity to support in March 2024 did continue running social media posts until Anna-Louises return to work in February 2025.

Recruitment

We have trustees within the medical legal business media and educational fields and we will look to recruit people who are sympathetic to the charity and its objectives from the areas in which we could benefit from their experience and expertise.

Induction and training

Trustees are signposted to the information available on the Charity Commission website which covers the role and responsibilities of trustees and essential information. Trustees' responsibilities and up-to-date information are also discussed on an ongoing basis at trustees' meetings. Further training, relevant to each trustee's role, will be given if required and considered necessary.

Risk management

One risk, like many other charities, is the unpredictability of income levels especially following COVID 2019 and the current economic crises now coupled with the incorporation of Artificial Intelligence. Income stems from the usual sources such as donations, grant funding, bequests and fundraising.

Local support in the first year exceeded all expectations but, if the charity is to fulfil its objectives especially with the launch of our specific project which is the Believe Memorial Garden, the trustees will need to find ways to continue to raise the necessary funds and also awareness when charities in general are struggling. The trustees are constantly amazed and humbled by the generosity of the charity's supporters and we hope that people will continue to raise sponsorship and hold fundraising events in aid of the charity. The trustees aim to reduce this risk by way of awareness, using social media, local publicity but more so by evidencing what a difference the monies are making to society. However with the folding of many charities and the economic crisis we must look towards corporate sponsorship and partnerships in an already difficult competitive environment. The other main risk is the marketing and sustainability of the brand of the charity (especially as it is a legacy charity and very much driven by Anna-Louise and the support that we offer when we do not have many applicants to our support fund the Fraser Fund. We now look to update our website

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit, when reviewing our aims and objectives and in planning our future activities. We believe the charity is in the public benefit since we seek to increase the awareness of organ donation, the number of organs available for transplant and support for donors, recipients and their families.

Plans for future periods

To further raise the profile of the centre and improve its ability to reach out to the community, to continue to increase memberships and attendance, to provide a sustainable income to enable us to run the centre efficiently. To investigate and evaluate the demand for services and activities and to prioritise those with the greatest community demand.

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2024
(continued)

Objectives and activities

As per the constitution, the objects of the CIO are:

- (a) To advance the education of the public in the benefits of human organ donation ("Organ Donation") and to mobilise, encourage, foster and maintain the interest and support of the public in Organ donation;
- (b) The advancement of health and the relief of sickness by:
- (c) Seeking to improve and enhance procedures for the provision of Organ donation
- (d) Promoting Organ donation amongst the public and to provide support and relief to donors and their families and carers who have agreed to Organ and/or Tissue donation; and
- (e) Seeking to advance the training and skills of medical staff and others employed in Organ donation procedures.

Objectives

The priorities and goals for the trustees and volunteers are to educate and support persons in relation to organ donation.

In education, to provide support and tools for all people, irrespective of age, background and culture, through videos, a fully functional website and app development. To work together with Welsh Government and NHSBT to seek to include organ donation and discussion in our syllabus and, ultimately, the National Curriculum across all years.

For donor families, and donor recipients and their families, to provide a comprehensive support framework financially and emotionally including provision of liaison representatives and support

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2024
(continued)

Activities, achievements and performance

We remain thankful for the brilliant volunteers and people who raise funds for believe during and after covid 19 and the various lockdowns and social distancing advice.

Through our fundraiser we were appointed the Cardiff bereavement charity of the year which raised £18000 (for the charity but then led to a donation of an area of land in the new crematorium for a new believe organ donation garden that we now to launch on the anniversary of Wales being the First Home Nation to adopt the change in Legislation on the 1st December 2025. This also falls just 5 days before the 10th anniversary of the passing of Stuart and Fraser Bates; their organ and tissue donation and the starting of the charity.

During 2024 we looked at how we could work together with other charities and make partnerships within the local community. Believe asked for assistance from a lot of the local community and charities and managed to;

*have a partnership with Saccyr who are the lead construction company for the new Cancer hospital in Wales and attend their Hackathon events to present the garden to the wider community.

*worked with producers and make a promotional video explaining about the garden which reached the charity film awards final in 2025 which was shown across schools and industries and within the Council network.

*promoted again the translated animation and discussed about how to include into the local community.

*continue our relationship with charities especially to signpost to their work and support available including the Red Sky Foundation, Kidney Wales, Paul Popham Fund and British Heart Foundation.

*opened the NHSBT conference.

*fundraised and raised awareness at community events including the Hackathon, Attendances at St Davids 2, presentation of videos at Curry's in Newport Road, a teddy bears picnic and our own Zumbathon at Llanishen High School.

Achievements and performance

> The animation, prepared together with Mike Young and Splash Productions, continues to help spread our education message the animation has now

since:

- > been viewed by over 500,000 people directly, through social media views, (this does not include the people that have viewed through our presentations to schools, local support groups, local government, councils and football stadiums);
- > been incorporated into the trial education scheme with the organ donation students' society and NHSBT across South Wales;
- > shown at Newport County Football club during half time;
- > has reached over 8.2 million people, globally;
- > been featured in over 60 media publications, globally;
- > become part of the Welsh Schools HWB;
- > been added to the English NHSBT website;
- > won its category in the Charity Film of the Year Award 2019;
- > been shown across Wales and during the exhibition for the lead up for the transplant games; and
- > been showcased in parliament, after Prime Minister's Question Time with Anna Morrin MP, inviting MPs to attend to understand our objectives.

Our second film about the Garden project has also now:

- been shown across the Council Website
- reached the charity film awards final
- > We continue to promote our believe TV You Tube Channel. The channel now has over 300 subscribers and the Trustees hope to continue to increase the number of subscribers in the next year to push forward to a revenue stream as well as education.

> The animated bear also featured in the design for further Believe merchandise and small badges were obtained and sold to increase awareness and income for the charity.

To mark the anniversary of the 5th year of the charity we now have new smaller bears called hope. We continue to use hope and Fraser bears to encourage conversations and provide to families and celebrities. Photos of the bears travelling are a main feature of the social media channels.

The documentary has still not properly been launched and we remain in discussions with TV and are now considering whether to launch on Amazon. We still hope that it will be used as a tool at high school level. Our Garden plans were finalised and working towards the first educational garden to honour organ donors and those involved is to be launched on the 1st December 2025.

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2024
(continued)

Reserves policy

The trustees believe that reserves sufficient to cover one year of activities should be retained until the launch of the garden. This is estimated as between £20-£25 k to cover administration and the limited applications received for the Fraser Fund.

Plans for future periods

The trustees have the following plans in each of the main areas, where we believe we need to focus our attention:

Believe Memorial Garden

- 1) To finalise the development and promotion of the memorial garden nominated by the council to provide an area of education and support to those affected by organ donation.
- 2) to include the Garden in the ongoing educational arena with ability to add to those features and decide how best to include the same in the new national curriculum

Education

- 1) Following the launch of our webisode and our incorporation into the Welsh baccalaureate to continue to promote within schools for inclusion in our national curriculum cross curriculum and at different ages.
- 2) To promote our documentary more widely/ self-launch on Amazon.
- 3) To promote both tools to see if they can be networked as well as utilised on the internet.
- 4) To continue to develop, with the pioneer schools, a fully functional teaching pack.
- 5) To provide teaching packs to other countries on request and actively encourage awareness through non-uniform day fund raising.
- 6) To provide signposting and further tools for families including books.
- 7) To develop a short film for donor families that can be viewed at time of making of the decision.
- 8) To launch the PSA appropriately for the black, Asian and minority ethnic communities.
- 9) To launch the other translated animations.
- 10) To continue to develop the website including all links and support to other charities, including films and case studies together with the teaching packs.
- 11) To continue and develop our social media channels and to ensure that our branding remains consistent with our objectives and cause.
- 12) To continue to develop, within schools, a system that the subject of organ donation is cross curricular and part of our children's ongoing education programme.
- 13) To continue to train and provide volunteers to assist in the teaching programme.
- 14) To consider zoom or virtual lessons for those schools more remote.
- 15) To work on our own book about Fraser bear and Organ donation for key stage 2.
- 16) To hold an annual tea party for Fraser bear and have volunteers host their own.
- 17) To continue to develop our relationship with the students for organ donation.
- 18) To continue to attend on university's and speak and seek to attract more students from different degrees as volunteers.

Support

- 1) To provide a mentor for each donor family and donor and their recipient family, who will be a contact and provide signposting to other charities and the available support. They will be fully trained, with the assistance of NHSBT, and be a phone call away, providing support for families.
 - 2) To market more effectively the Fraser believe fund which provides financial support for those involved in organ donation by contributing to costs, whether it be trauma counselling, medical costs not covered by the NHS and also travelling expenses and hotel expenses for families.
 - 3) To offer to provide professional medical mental health support to all those involved in the organ donation process whatever their decision not only including those direct families but also health care professionals.
 - 4) To develop an app which will allow those organ donors wishes and answers to their own questionnaire, to speed up and assist during this difficult time.
 - 5) To look at events for donor families and donor recipients to celebrate the gift of life.
 - 6) To develop and market the believe organ donation garden.
- During 2023 we did manage to pay for a holiday for Roman (Heart Recipient) to attend Llangorse Lakes for a caravanning holiday as well as providing bears to families looking for help and assistance.

Website

A new website and rebranding (back to original branding) occurred with the instruction to Avenue Creation. Socials were increased on all levels especially linked in whilst the corporate partnerships were sought. The website was launched on November 1st and although traffic is increasing we have the worry of trying to obtain the old website address www.believe-ods as sadly the old website was not renewed. We seek to ensure during the next year that the traffic does go to the correct website and we have uniformity with the branding.

Raising awareness

We will continue to raise awareness of Believe and organ donation by holding regular events.

We look to provide information to the local media in a timely manner, as relevant issues emerge in the news.

We look specifically to increase our traffic through our website, increase our subscribers over all social media platforms and to promote and increase the numbers of subscribers onto our Believe You Tube Channel.

Through our continued relationship with NHS Wales we will look to develop a referral scheme so that the general practitioners know more about believe and can utilise our Fraser fund. In addition to this we will also look to provide a recording stethoscope and pack to every hospital.

Financial review

The Charity made a loss of £ £6,052 for the year ended 31 December 2024 (£10,653 loss - 2023).

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2024
(continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our examiners

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the group's examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees

Mrs A Stubbings

Believe Organ Donor Support
Statement of Financial Activities
(including income and expenditure account)
for year ending 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from					
Donations and legacies	4	18,693	-	18,693	12,213
Charitable activities	4	9,808	-	9,808	1,357
Other trading activities	4	150	-	150	193
Total income		28,651	-	28,651	13,763
Expenditure on					
Raising funds (donations and legacies)		3,184	-	3,184	3,405
Trading activities		3,187	-	3,187	3,015
Separate material items of expense (incl. administration)		23,055	-	23,055	6,052
Charitable activities		5,180	-	5,180	11,846
Total expenditure		34,606	-	34,606	24,319
Net income/(expenditure) and net movement in funds before gains and losses on investments		(5,954)	-	(5,954)	(10,556)
Other recognised gains/losses					
Depreciation		98		98	98
Total		98	-	98	98
Reconciliation of funds					
Total funds brought forward		105,232		105,232	107,939
Net movement in funds		(6,052)	-	(6,052)	(10,654)
Total funds carried forward		99,180	-	99,180	97,285

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

Believe Organ Donor Support
Balance Sheet
for year ending 31 December 2024

			2024	2023
			£	£
Fixed assets				
Tangible Assets	9	1	286	384
Total Fixed Assets			<u>286</u>	<u>384</u>
Current assets				
Stock	10		2,930	2,930
Debtors	11		1,006	695
Cash at bank and in hand			<u>87,591</u>	<u>103,175</u>
Total Current Assets			<u>91,528</u>	<u>106,800</u>
Liabilities				
Creditors falling due within one year	12		<u>744</u>	<u>1,004</u>
Net Current assets			<u>90,784</u>	<u>105,796</u>
Total assets less current liabilities			<u><u>91,070</u></u>	<u><u>106,180</u></u>
Creditors: falling due after more than one year				
Net assets			91,070	106,180
The funds of the charity:			-	-
Unrestricted income funds	13		99,180	105,232
Restricted income funds			<u>-</u>	<u>-</u>
Total charity funds			<u><u>99,180</u></u>	<u><u>105,232</u></u>

The notes at pages 12 to 18 form part of these accounts

Approved by the trustees on 16th October 2024 and signed on their behalf by:

Signed

Mrs A Stubbings

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is 11 Park Square, Newport, South Wales NP20 4EL, UK.

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 Charities Act 2011.

3. Accounting policies

(i) 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.

(ii) Going concern

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

(iii) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

(iv) Income

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.

3. Accounting policies (Continued)

(v) 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.

(vi) Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

(vii) 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:

Computer - 20% straight line

(viii) 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.

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

3. Accounting policies (continued)

(ix) Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

(x) 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.

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

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.

(xi) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Believe Organ Donor Support
Notes to the accounts for the year ended 31 December 2023
Continued

4. Comparative information by fund

	Unrestricted		Restricted	
	2024	2023	2024	2023
	£	£	£	£
<u>Donations and legacies</u>				
Donations	18,693	12,213	-	-
Cardiff Beareavement Grant	-	-	-	-
Swansea Bay NHS	-	-	-	-
Charity Trust	-	-	-	-
Cardiff Beareavement	-	-	-	-
Southern CO	-	-	-	-
Total	18,693	12,213	-	-
<u>Charitable activities</u>				
Annual Ball	5,515	-	-	-
Ball Auction	1,221	1,140	-	-
Raffle	-	-	-	-
Fundraising	3,072	217	-	-
Total	9,808	1,357	-	-
<u>Other trading activities</u>				
Sale of merchandise	150	193	-	-
Total	150	193	-	-
Total Income	28,651	13,763	-	-

	Unrestricted		Restricted	
	2024	2023	2024	2023
	£	£	£	£
<u>Resources Expended</u>				
<u>Raising funds</u>				
Advertising	-	1,587	-	-
Fundraising Costs	2,968	1,620	-	-
Just Giving Charges	216	198	-	-
Total	3,184	3,405	-	-
<u>Charitable activities</u>				
Direct Wages	370	8,014	-	-
Ball Expenses	3,790	213	-	-
Gifts awarded	1,020	2,748	-	-
Raffle costs	-	77	-	-
Consulting	-	794	-	-
Total	5,180	11,846	-	-
<u>Trading Activities</u>				
Cost of good sold	-	-	-	-
Direct expenses	70	1,425	-	-
Storage charges	3,117	1,590	-	-
Total	3,187	3,015	-	-
<u>Separate material items of expense (incl. admin.)</u>				
Audit & Accountancy fees	744	684	-	-
Bank Fees	53	99	-	-
Charitable and political donation	-	-	-	-
General expenses	1,341	560	-	-
Insurance	1,035	502	-	-
IT Software and consumable	353	2,910	-	-
Outsourced administration costs	-	-	-	-
Pension costs	-	149	-	-
Postage Freight and courier	28	152	-	-
Printing and stationery	-	-	-	-
Recruitment costs	2,489	-	-	-
Salaries	15,550	-	-	-
Subscriptions	722	650	-	-
Telephone and internet	144	-	-	-
Travel national	595	345	-	-
Total	23,055	6,052	-	-

Believe Organ Donor Support**Notes to the accounts for the year ended 31 December 2023****Continued****5. Net income/(expenditure) for the year**

This is stated after
charging:

	2024 £	2023 £
Depreciation	98	98
Independent Examiner fees paid	744	684
	<u>842</u>	<u>782</u>

6. Analysis of staff costs, trustee remuneration and expenses

	2024 £	2023 £
Salaries & NI costs	15,550	8,014
	<u>15,550</u>	<u>8,014</u>

7. Staff Numbers

The average monthly headcount was 1 staff (2021 -1 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	2024 Number	2023 Number
Management	1	1
	<u>1</u>	<u>1</u>

The charity considers its key management personnel comprise the trustees. The total employment benefits including employer pension contributions of the key management personnel were £Nil (2022: £Nil)

The number of employees whose emoluments exceeded £60,000 were:

	2024	2023
£60,000 - £70,000	-	-
£70,000 - £80,000	-	-
	<u>-</u>	<u>-</u>

8. Related party transactions

There were no related party transactions during the year.

9. Tangible fixed assets - charity

	Equipment £	Total £
Cost:		
As at 1 January 2024	621	621
Additions	-	-
As at 31 December 2024	<u>621</u>	<u>621</u>

Depreciation:

As at 1 January 2024	237	237
Charge for the year	98	98
As at 31 December 2024	<u>335</u>	<u>335</u>

Net book value:

As at 31 December 2023	<u>384</u>	<u>384</u>
As at 31 December 2024	<u>286</u>	<u>286</u>

10. Stock

	2024 £	2023 £
Stock	2,930	2,930
	<u>2,930</u>	<u>2,930</u>

11. Debtors

	2024 £	2023 £
Other debtors	1006.37	695
	<u>1006.37</u>	<u>695</u>

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors and accruals	744	1,004
	<u>744</u>	<u>1,004</u>

13. Analysis of charitable funds

	As at 1 January 2024 £	Incoming resources £	Resources expended £	As at 31 December 2024 £
Unrestricted funds	105,232	28,651	(34,704)	99,180
Restricted funds	-	-	-	-
Total funds	<u>105,232</u>	<u>28,651</u>	<u>(34,704)</u>	<u>99,180</u>

Unrestricted funds

The unrestricted funds are the funds which the directors are free to use in accordance with the charitable objectives of the charity.

Accounts

Believe Organ Donor Support
Report and Financial Statements
Year ending 31 December 2023
Charity number:1167626

Believe Organ Donor Support

Report of the trustees (including strategic report) for the year ending 31 December 2023
Chair's report

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Mrs A Stubbings

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2023
(continued)

Reference and administrative details

Charity number:	1167626
Principal Office:	11 Park Square Newport South Wales NP20 4EL UK
Contact details:	accounts@believeevents.co.uk www.believeods.org.uk
Our advisers:	
Independent Examiner Firm	Llewellyns Chartered Certified Accountants 1st Floor Brook House Brook Road Whitchurch Cardiff CF14 1DU

Directors and trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.
The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees

Officers & Trustees	Mrs A Stubbings Miss C Dunn Mr N Selvaraj Mrs L Millar Mr D Pardon Miss H Quayle Mr M Houlston	Resigned during the year Appointed 7 March 2023 Appointed 7 March 2023
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Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2023
(continued)

Organisational structure

Believe organ donor support is a small charity set up following the untimely deaths of Stuart and Fraser Bates, to promote and support organ donation across Wales and beyond. The trustees, at present, provide the operation of the charity, with Anna Louise remaining ceo and was chair woman until November 2022 when Darren pardon took over the helm.

The trustees meet regularly throughout the year, generally every 2-3 months. The Charity had 2 part time employees , some self contracted employees however during 2023 took a review over the organisational structure whilst building a database of volunteers.

In February 2023 the appointed fundraiser resigned and a temporary self employed Freelance charity fundraiser was appointed whilst the charity reviewed its structure. Through the Natwest accelerator Scheme it was decided by the board that a project planner should be employed and accordingly a recruitment company was appointed in November 2023. A new employee was then appointed in December to commence work January 2024.

Recruitment

We have trustees within the medical legal business media and educational fields and we will look to recruit people who are sympathetic to the charity and its objectives from the areas in which we could benefit from their experience and expertise.

Induction and training

Trustees are signposted to the information available on the Charity Commission website which covers the role and responsibilities of trustees and essential information. Trustees' responsibilities and up-to-date information are also discussed on an ongoing basis at trustees' meetings. Further training, relevant to each trustee's role, will be given if required and considered necessary.

Risk management

One risk, like many other charities, is the unpredictability of income levels especially following COVID 2019 and the current economic crises . Income stems from the usual sources such as donations, grant funding, bequests and fundraising.

Local support in the first year exceeded all expectations but, if the charity is to fulfil its objectives, the trustees will need to find ways to continue to raise the necessary funds and also awareness when charities in general are struggling.

The trustees are constantly amazed and humbled by the generosity of the charity's supporters and we hope that people will continue to raise sponsorship and hold fundraising events in aid of the charity.

The trustees aim to reduce this risk by way of awareness, using social media, local publicity but more so by evidencing what a difference the monies are making to society. However with the folding of many charities and the economic crisis we must look towards corporate sponsorship and partnerships in an already difficult competitive environment.

The other main risk is the marketing and sustainability of the brand of the charity (especially as it is a legacy charity and very much driven my Anna-Louise and the support that we offer when we do not have many applicants to our support fund the Fraser Fund. We now look to update our website and social media presence as an advert of the support offered and the work that we have completed.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit, when reviewing our aims and objectives and in planning our future activities.

We believe the charity is in the public benefit since we seek to increase the awareness of organ donation, the number of organs available for transplant and support for donors, recipients and their families.

Plans for future periods

To further raise the profile of the centre and improve its ability to reach out to the community, to continue to increase memberships and attendance, to provide a sustainable income to enable us to run the centre efficiently. To investigate and evaluate the demand for services and activities and to prioritise those with the greatest community demand.

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2023
(continued)

Objectives and activities

As per the constitution, the objects of the CIO are:

- (a) To advance the education of the public in the benefits of human organ donation ("Organ Donation") and to mobilise, encourage, foster and maintain the interest and support of the public in Organ donation;
- (b) The advancement of health and the relief of sickness by:
- (c) Seeking to improve and enhance procedures for the provision of Organ donation
- (d) Promoting Organ donation amongst the public and to provide support and relief to donors and their families and carers who have agreed to Organ and/or Tissue donation; and
- (e) Seeking to advance the training and skills of medical staff and others employed in Organ donation procedures.

Objectives

The priorities and goals for the trustees and volunteers are to educate and support persons in relation to organ donation.

In education, to provide support and tools for all people, irrespective of age, background and culture, through videos, a fully functional website and app development. To work together with Welsh Government and NHSBT to seek to include organ donation and discussion in our syllabus and, ultimately, the National Curriculum across all years.

For donor families, and donor recipients and their families, to provide a comprehensive support framework financially and emotionally including provision of liaison representatives and support

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2023
(continued)

Activities, achievements and performance

We remain thankful for the brilliant volunteers and people who raise funds for believe during and after covid 19 and the various lockdowns and social distancing advice.

Through our fundraiser we were appointed the Cardiff bereavement charity of the year which raised £18000 (for the charity but then led to a donation of an area of land in the new crematorium for a new believe organ donation garden that we hope to finish by March 1st 2025 for unveiling on St Davids Day.

During 2023 we looked at how we could work together with other charities and make partnerships within the local community.

Anna Louise attended various networking events and met people from the university of South Wales, the World Transplant Federation before being accepted on to the Natwest Accelerator Scheme in September where the board looked at the charity as a business and how we are to proceed best with the Garden project.

Through being part of the accelerator scheme Anna Louise made further networking opportunities and has now established connections with the construction industry , Cardiff and Vale College and Cardiff University,

Anna Louise also was invited and spoke on BBC Crimewatch together with NHSBT on prime time TV when the animation was shown.

With the funding from NHSBT and some additional funding from Mike young we managed to translate our award winning animation into 8 more languages.

Elizabeth and Anna Louise chose the voices for each language and whilst on vacation attended the studios to finalise the same at no cost for the charity.

Splash productions prepares a “taster” animation to show to our benefactors and also as a marketing tool for education and also fundraising.

With this in mind we considered further how to reach into the BAME communities and had meetings with the Muslim Womens Network and attended the launch of the “where are the donors” parliamentary advisory Report in London in December.

The charity continues to seek how to launch these animations and combine potentially into our education fields.

During 2023 as well as the media appearances and networking we continued to try and raise awareness through Bears being gifted to such personalities as Ricky Gervais and all families of the Red Sky Foundation/ Debbie Tood project; waiting for the call.

Achievements and performance

Achievements and performance

> The animation, prepared together with Mike Young and Splash Productions, continues to help spread our education message the animation has now since:

> been viewed by over 500,000 people directly, through social media views, (this does not include the people that have viewed through our presentations to schools, local support groups, local government, councils and football stadiums);

> been incorporated into the trial education scheme with the organ donation students’ society and NHSBT across South Wales;

> shown at Newport County Football club during half time;

> has reached over 8.2 million people, globally;

> been featured in over 60 media publications, globally;

> become part of the Welsh Schools HWB;

> been added to the English NHSBT website;

> won its category in the Charity Film of the Year Award 2019;

> been shown across Wales and during the exhibition for the lead up for the transplant games; and

> been showcased in parliament, after Prime Minister's Question Time with Anna McMorrin MP, inviting MPs to attend to understand our objectives.

> We continue to promote our believe TV YouTube Channel. The channel now has over 300 subscribers and the Trustees hope to continue to increase the number of subscribers in the next year to push forward to a revenue stream as well as education.

> The animated bear also featured in the design for further Believe merchandise and small badges were obtained and sold to increase awareness and income for the charity.

To mark the anniversary of the 5th year of the charity we now have new smaller bears called hope . We continue to use hope and fraser bears to encourage conversations and provide to families and celebrities. Photos of the bears travelling are a main feature of the social media channels.

The documentary has still not properly been launched and we remain in discussions with TV and are now considering whether to launch on Amazon. We still hope that it will be used as a tool at high school level.

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2023
(continued)

Reserves policy

The trustees believe that reserves sufficient to cover one year of activities should be retained. This is estimated at between £90,000 and £100,000 once the Fraser Fund is up and running and the charity employs a part time administrator to help with the organisation.

Plans for future periods

The trustees have the following plans in each of the main areas, where we believe we need to focus our attention:

Believe Memorial Garden

- 1) To finalise the development and promotion of the memorial garden nominated by the council to provide an area of education and support to those affected by organ donation.

Education

- 1) Following the launch of our webisode and our incorporation into the Welsh baccalaureate to continue to promote within schools for inclusion in our national curriculum cross curriculum and at different ages.
- 2) To promote our documentary more widely/ self-launch on Amazon.
- 3) To promote both tools to see if they can be networked as well as utilised on the internet.
- 4) To continue to develop, with the pioneer schools, a fully functional teaching pack.
- 5) To provide teaching packs to other countries on request and actively encourage awareness through non-uniform day fund raising.
- 6) To provide signposting and further tools for families including books.
- 7) To develop a short film for donor families that can be viewed at time of making of the decision.
- 8) To launch the PSA appropriately for the black, Asian and minority ethnic communities.
- 9) To launch the other translated animations.
- 10) To continue to develop the website including all links and support to other charities, including films and case studies together with the teaching packs.
- 11) To continue and develop our social media channels and to ensure that our branding remains consistent with our objectives and cause.
- 12) To continue to develop, within schools, a system that the subject of organ donation is cross curricular and part of our children's ongoing education programme.
- 13) To continue to train and provide volunteers to assist in the teaching programme.
- 14) To consider zoom or virtual lessons for those schools more remote.
- 15) To work on our own book about Fraser bear and Organ donation for key stage 2.
- 16) To hold an annual tea party for Fraser bear and have volunteers host their own.
- 17) To continue to develop our relationship with the students for organ donation.
- 18) To continue to attend on university's and speak and seek to attract more students from different degrees as volunteers.

Support

- 1) To provide a mentor for each donor family and donor and their recipient family, who will be a contact and provide signposting to other charities and the available support. They will be fully trained, with the assistance of NHSBT, and be a phone call away, providing support for families.
- 2) To market more effectively the Fraser believe fund which provides financial support for those involved in organ donation by contributing to costs, whether it be trauma counselling, medical costs not covered by the NHS and also travelling expenses and hotel expenses for families.
- 3) To offer to provide professional medical mental health support to all those involved in the organ donation process whatever their decision not only including those direct families but also health care professionals.
- 4) To develop an app which will allow those organ donors wishes and answers to their own questionnaire, to speed up and assist during this difficult time.
- 5) To look at events for donor families and donor recipients to celebrate the gift of life.
- 6) To develop and market the believe organ donation garden.

During 2023 we did manage to pay for a holiday for Roman (Heart Recipient) to attend Llangorse Lakes for a caravanning holiday as well as providing bears to families looking for help and assistance.

Website

A new website and rebranding (back to original branding) occurred with the instruction to Avenue Creation. Socials were increased on all levels especially linked in whilst the corporate partnerships were sought. The website was launched on November 1st and although traffic is increasing we have the worry of trying to obtain the old website address www.believe-ods as sadly the old website was not renewed. We seek to ensure during the next year that the traffic does go to the correct website and we have uniformity with the branding.

Raising awareness

We will continue to raise awareness of Believe and organ donation by holding regular events.

We look to provide information to the local media in a timely manner, as relevant issues emerge in the news.

We look specifically to increase our traffic through our website, increase our subscribers over all social media platforms and to promote and increase the numbers of subscribers onto our Believe You Tube Channel.

Through our continued relationship with NHS Wales we will look to develop a referral scheme so that the general practitioners know more about believe and can utilise our Fraser fund. In addition to this we will also look to provide a recording stethoscope and pack to every hospital.

Financial review

The Charity made a loss of £ £10,653 for the year ended 31 December 2023 (£16,581 - 2022).

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2023
(continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our examiners

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the group's examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees

Mrs A Stubbings
16th October 2024



Report to the trustees/ members of	Believe Organ Donor Support		
On accounts for the year ended	31 st December 2023	Charity no (if any)	1167626
Set out on pages			

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the Trust's accounts carried out under section

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,

- the accounting records were kept in accordance with section 130 of the
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning

Independent examiner's statement

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 accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:		Date:	16th October 2024
Name:	Mike Tann		
Relevant professional qualification(s) or body (if any):	ACCA		
Address:	Llewellyns Ltd		
	1 st Floor, Brook House, Brook Road		
	Whitchurch, Cardiff, CF14 1DU		

Believe Organ Donor Support
Statement of Financial Activities
(including income and expenditure account)
for year ending 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from					
Donations and legacies	4	12,213	-	12,213	57,475
Charitable activities	4	1,357	-	1,357	10,505
Other trading activities	4	193	-	193	52
Total income		13,763	-	13,763	68,032
Expenditure on					
Raising funds (donations and legacies)		3,405	-	3,405	4,626
Trading activities		3,015	-	3,015	1,894
Separate material items of expense (incl. administration)		6,052	-	6,052	13,501
Charitable activities		11,846	-	11,846	31,422
Total expenditure		24,318	-	24,318	51,443
Net income/(expenditure) and net movement in funds before gains and losses on investments		(10,555)	-	(10,555)	16,589
Other recognised gains/losses					
Depreciation		98		98	8
Total		98	-	98	8
Reconciliation of funds					
Total funds brought forward		105,232	2,707	107,939	91,358
Net movement in funds		(10,653)	-	(10,653)	16,581
Total funds carried forward		94,579	2,707	97,286	107,939

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

Believe Organ Donor Support
Balance Sheet
for year ending 31 December 2023

			2023	2022
			£	£
Fixed assets				
Tangible Assets	9	1	384	482
Total Fixed Assets			<u>384</u>	<u>482</u>
Current assets				
Stock	10		2,930	4,591
Debtors	11		695	695
Cash at bank and in hand			<u>93,364</u>	<u>103,175</u>
Total Current Assets			96,989	108,461
Liabilities				
Creditors falling due within one year	12		<u>1,034</u>	<u>1,004</u>
Net Current assets			95,955	107,457
Total assets less current liabilities			<u>96,339</u>	<u>107,939</u>
Creditors: falling due after more than one year				
Net assets			96,339	107,939
The funds of the charity:			-	-
Unrestricted income funds	13		94,579	105,232
Restricted income funds			<u>2,707</u>	<u>2,707</u>
Total charity funds			<u>97,286</u>	<u>107,939</u>

The notes at pages 12 to 18 form part of these accounts

Approved by the trustees on 16th October 2024 and signed on their behalf by:

Signed

Mrs A Stubbings

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is 11 Park Square, Newport, South Wales NP20 4EL, UK.

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 Charities Act 2011.

3. Accounting policies

(i) 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.

(ii) Going concern

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

(iii) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

(iv) Income

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.

3. Accounting policies (Continued)

(v) 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.

(vi) Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

(vii) 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:

Computer - 20% straight line

(viii) 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.

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

3. Accounting policies (continued)

(ix) Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

(x) 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.

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

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.

(xi) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Comparative information by fund

	Unrestricted		Restricted	
	2023	2022	2023	2022
	£	£	£	£
<u>Donations and legacies</u>				
Donations	12,213	18,945	-	-
Cardiff Beareavement Grant	-	15,000	-	-
Swansea Bay NHS	-	-	9,000	9,000
Charity Trust	-	2,000	-	-
Cardiff Beareavement	-	12,000	-	-
Southern CO	-	-	530	530
Total	12,213	47,945	9,530	9,530
<u>Charitable activities</u>				
Annual Ball	-	5,088	-	-
Ball Auction	1,140	1,992	-	-
Raffle	-	55	-	-
Fundraising	217	3,370	-	-
Total	1,357	10,505	-	-
<u>Other trading activities</u>				
Sale of merchandise	193	52	-	-
Total	193	52	-	-
Total Income	13,763	58,502	9,530	9,530

	Unrestricted		Restricted	
	2023	2022	2023	2022
	£	£	£	£
<u>Resources Expended</u>				
<u>Raising funds</u>				
Advertising	1,587	504	-	-
Fundraising Costs	1,620	4,086	-	-
Just Giving Charges	198	36	-	-
Total	3,405	4,626	-	-
<u>Charitable activities</u>				
Direct Wages	8,014	19,795	-	1,333
Ball Expenses	213	4,804	-	-
Gifts awarded	2,748	-	-	-
Raffle costs	77	-	-	-
Consulting	794	-	-	5,490
Total	11,846	24,599	-	6,823.00
<u>Trading Activities</u>				
Cost of good sold	-	-	-	-
Direct expenses	1,425	-	-	-
Storage charges	1,590	1,894	-	-
Total	3,015	1,894	-	-
<u>Separate material items of expense (incl. admin.)</u>				
Audit & Accountancy fees	684	1,878	-	-
Bank Fees	99	122	-	-
Charitable and political donation	-	27	-	-
General expenses	560	6,496	-	-
Insurance	502	816	-	-
IT Software and consumable	2,910	1,103	-	-
Outsourced administration costs	-	1,158	-	-
Pension costs	150	996	-	-
Postage Freight and courier	152	-	-	-
Printing and stationery	-	-	-	-
Recruitment costs	-	299	-	-
Salaries	-	-	-	-
Subscriptions	650	383	-	-
Telephone and internet	-	200	-	-
Travel national	345	23	-	-
Total	6,052	13,501	-	-

Believe Organ Donor Support**Notes to the accounts for the year ended 31 December 2023****Continued****5. Net income/(expenditure) for the year**

This is stated after charging:

	2023 £	2022 £
Depreciation	98	8
Independent Examiner fees paid	684	654
	<u>782</u>	<u>662</u>

6. Analysis of staff costs, trustee remuneration and expenses

	2023 £	2022 £
Salaries & NI costs	8,014	21,128
	<u>8,014</u>	<u>21,128</u>

7. Staff Numbers

The average monthly headcount was 1 staff (2021 -1 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	2023 Number	2022 Number
Management	1	1
	<u>1</u>	<u>1</u>

The charity considers its key management personnel comprise the trustees. The total employment benefits including employer pension contributions of the key management personnel were £Nil (2022: £Nil)

The number of employees whose emoluments exceeded £60,000 were:

	2023	2022
£60,000 - £70,000	-	-
£70,000 - £80,000	-	-
	<u>-</u>	<u>-</u>

8. Related party transactions

There were no related party transactions during the year.

9. Tangible fixed assets - charity

	Equipment £	Total £
Cost:		
As at 1 January 2023	621	621
Additions	-	-
As at 31 December 2023	<u>621</u>	<u>621</u>
Depreciation:		
As at 1 January 2023	139	139
Charge for the year	98	98
As at 31 December 2023	<u>237</u>	<u>237</u>
Net book value:		
As at 31 December 2023	<u>384</u>	<u>384</u>
As at 31 December 2022	<u>482</u>	<u>482</u>

10. Stock

	2023 £	2022 £
Stock	2,930	4,591
	<u>2,930</u>	<u>4,591</u>

11. Debtors

	2023 £	2022 £
Other debtors	695	695
	<u>695</u>	<u>695</u>

12. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors and accruals	1,034	1,004
	<u>1,034</u>	<u>1,004</u>

13. Analysis of charitable funds

	As at 1 January 2023 £	Incoming resources £	Resources expended £	Transfer between funds £	As at 31 December 2023 £
Unrestricted funds	105,232	13,763	(24,416)	-	94,579
Restricted funds	2,707	-	-	-	2,707
Total funds	<u>107,939</u>	<u>13,763</u>	<u>(24,416)</u>	<u>-</u>	<u>97,286</u>

Unrestricted funds

The unrestricted funds are the funds which the directors are free to use in accordance with the charitable objectives of the charity.

Accounts

Believe Organ Donor Support
Report and Financial Statements
Year ending 31 December 2022
Charity number:1167626

Believe Organ Donor Support

Report of the trustees (including strategic report) for the year ending 31 December 2022
Chair's report

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Mrs A Stubbings

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2022
(continued)

Reference and administrative details

Charity number:	1167626
Principal Office:	11 Park Square Newport South Wales NP20 4EL UK
Contact details:	accounts@believeevents.co.uk www.believeods.org.uk
Our advisers:	
Independent Examiner	Llewellyns Certified Chartered Accountants 1st Floor Brook House Brook Road Whitchurch Cardiff CF14 1DU

Directors and trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.
The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees

Officers & Trustees	Mrs A Stubbings Miss C Dunn Mr N Selvaraj Mrs L Millar Mr D Pardon Ms A Byrne Mr M Stephens Mr R Hellyar	 Resigned during the year Resigned during the year Resigned during the year
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Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2022
(continued)

Organisational structure

Believe Organ Donor Support is a small charity set up following the untimely deaths of Stuart and Fraser Bates, to promote and support organ donation across Wales and beyond. The trustees, at present, provide the operation of the charity, with Anna Louise being CEO and was chairwoman until November 2022 when Darren Pardon took over the helm.

The trustees meet regularly throughout the year, generally every 2-3 months. The Charity has 2 part time employees, some self-contracted employees and is building a database of volunteers.

Recruitment

We have trustees within the medical legal business media and educational fields, and we will look to recruit people who are sympathetic to the charity and its objectives from the areas in which we could benefit from their experience and expertise.

Induction and training

Trustees are signposted to the information available on the Charity Commission website which covers the role and responsibilities of trustees and essential information. Trustees' responsibilities and up-to-date information are also discussed on an ongoing basis at trustees' meetings. Further training, relevant to each trustee's role, will be given if required and considered necessary.

Risk management

One risk, like many other charities, is the unpredictability of income levels especially following COVID 2019 and the economic crises. Income stems from the usual sources such as donations, grant funding, bequests, and fundraising. Local support in the first year exceeded all expectations but, if the charity is to fulfil its objectives, the trustees will need to find ways to continue to raise the necessary funds and also awareness when charities in general are struggling.

The trustees are constantly amazed and humbled by the generosity of the charity's supporters and we hope that people will continue to raise sponsorship and hold fundraising events in aid of the charity.

The trustees aim to reduce this risk by way of awareness, using social media, local publicity but more so by evidencing what a difference the monies are making to society. With our work more in virtual events during COVID we have managed to reach a wider audience globally however with us having to cancel so many usual sources of fundraising like the annual ball we must continue to strive forwards and looking at raising funds from different sources.

The charity appointed a designated fundraising to look into this further, investigate grants and funding in addition to directly fundraising. We are looking at our education model as also a fundraiser but also encouraging people to take up their own fundraising through an annual Fraser bear picnic/tea party or whatever they would like and sign them up for the time credit scheme.

The other main risk is the marketing and sustainability of the brand of the charity and the support that we offer. We now look to update our website and social media presence as an advert of the support offered and the work that we have completed.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit, when reviewing our aims and objectives and in planning our future activities.

We believe the charity is in the public benefit since we seek to increase the awareness of organ donation, the number of organs available for transplant and support for donors, recipients and their families.

Plans for future periods

To further raise the profile of the centre and improve its ability to reach out to the community, to continue to increase memberships and attendance, to provide a sustainable income to enable us to run the centre efficiently. To investigate and evaluate the demand for services and activities and to prioritise those with the greatest community demand.

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2022
(continued)

Objectives and activities

As per the constitution, the objects of the CIO are:

- (a) To advance the education of the public in the benefits of human organ donation ("Organ Donation") and to mobilise, encourage, foster and maintain the interest and support of the public in Organ donation;
- (b) The advancement of health and the relief of sickness by:
- (c) Seeking to improve and enhance procedures for the provision of Organ donation
- (d) Promoting Organ donation amongst the public and to provide support and relief to donors and their families and carers who have agreed to Organ and/or Tissue donation; and
- (e) Seeking to advance the training and skills of medical staff and others employed in Organ donation procedures.

Objectives

The priorities and goals for the trustees and volunteers are to educate and support persons in relation to organ donation.

In education, to provide support and tools for all people, irrespective of age, background and culture, through videos, a fully functional website and app development. To work together with Welsh Government and NHSBT to seek to include organ donation and discussion in our syllabus and, ultimately, the National Curriculum across all years.

For donor families, and donor recipients and their families, to provide a comprehensive support framework financially and emotionally including provision of liaison representatives and support

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2022
(continued)

Activities, achievements and performance

We remain thankful for the brilliant volunteers and people who raise funds for believe during and after covid 19 and the various lockdowns and social distancing advice.

Through our fundraiser we were appointed the Cardiff bereavement charity of the year which raised £27,000 for the charity but then led to a donation of an area of land in the new crematorium for a new believe organ donation garden that we hope to finish by September 2024 for unveiling in organ donation week.

Our ball was cancelled along with some other events such as an audience with Peter Karrie. Other events were held such as a quiz, an Easter Treasure Hunt, online raffles and a lovely concert with local singer Millie.

Anna Louise also was invited and attended the ICCM conference and was a keynote speaker advising the institute of the work of believe. This led to her preparing an article which was published and distributed to all their members.

We also received funding in 2022 for a teddy bears picnic which was launched in June 2023 with the aim for the picnics to be held during September. The believe ball was then scheduled to be held during that period raising ultimate awareness.

Sadly, though with the passing of HRH The Queen the picnics did not go ahead as planned and the ball had to be moved to the October.

Nevertheless, the information and packs prepared for the picnic events are not date dependent and therefore can be hopefully marketed again in the forthcoming years.

With the funding from NHSBT and some additional funding from Mike young we managed to translate our award-winning animation into 8 more languages.

Elizabeth and Anna Louise chose the voices for each language and whilst on vacation attended the studios to finalise the same at no cost for the charity.

Splash productions prepares a "taster" animation to show to our benefactors and also as a marketing tool for education and fundraising.

The charity now seeks to launch these animations and combine potentially into our education fields.

During 2022 we continued to try and raise awareness:

- Showed the animation at the world darts championship and organised a bucket collection.
- Speaking again at the national headteachers conference.
- Attending a car show in sully with the mascot.
- Speaking at the ICCM conference.

Achievements and performance

The animation, prepared together with Mike Young and Splash Productions, continues to help spread our education message the animation has now since:

- Been viewed by over 500,000 people directly, through social media views, (this does not include the people that have viewed through our presentations to schools, local support groups, local government, councils, and football stadiums).
- Been incorporated into the trial education scheme with the organ donation students' society and NHSBT across South Wales.
- Shown at Newport County Football club during half time.
- Has reached over 8.2 million people, globally.
- Been featured in over 60 media publications, globally.
- Become part of the Welsh Schools HWB.
- Added to the English NHSBT website.
- Won its category in the Charity Film of the Year Award 2019.
- Been shown across Wales and during the exhibition for the lead up for the transplant games; and
- Been showcased in parliament, after Prime Minister's Question Time with Anna McMorrin MP, inviting MPs to attend to understand our objectives.

We continue to promote our believe TV You Tube Channel. The channel now has over 300 subscribers, and the Trustees hope to continue to increase the number of subscribers in the next year to push forward to a revenue stream as well as education.

The animated bear also featured in the design for further Believe merchandise and small badges were obtained and sold to increase awareness and income for the charity.

To mark the anniversary of the 5th year of the charity we now have new smaller bears called hope. We continue to use hope and Fraser bears to encourage conversations and provide to families and celebrities. Photos of the bears travelling are a main feature of the social media channels. The documentary has still not properly been launched and we remain in discussions with TV and are now considering whether to launch on Amazon. We still hope that it will be used as a tool at high school level.

We were chosen as the appointed charities for both Radyr and Llanishen golf clubs and were very grateful for them supporting such a local charity. As well as raising phenomenal sums it also raised our local presence. This also led to an introduction to a pharmaceutical company who wish to help with believes progression in the future.

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2022
(continued)

Reserves policy

The trustees believe that reserves sufficient to cover one year of activities should be retained. This is estimated at between £50,000 and £60,000 once the Fraser Fund is up and running and the charity employs a part time administrator to help with the organisation.

Plans for future periods

The trustees have the following plans in each of the main areas, where we believe we need to focus our attention:

Education

1. Following the launch of our webisode and our incorporation into the Welsh baccalaureate to continue to promote within schools for inclusion in our national curriculum cross curriculum and at different ages.
2. ~~To~~ promote our documentary more widely/ self-launch on Amazon / see about another media programme.
3. ~~To~~ promote both tools to see if they can be networked as well as utilised on the internet.
4. ~~To~~ continue to develop, with the pioneer schools, a fully functional teaching pack.
5. ~~To~~ provide teaching packs to other countries on request and actively encourage awareness through non-uniform day fund raising.
6. ~~To~~ provide signposting and further tools for families including books.
7. ~~To~~ develop a short film for donor families that can be viewed at time of making of the decision.
8. ~~To~~ launch the PSA appropriately for the black, Asian and minority ethnic communities.
9. ~~To~~ launch the other translated animations
10. To develop and re market a fully functional website including all links and support to other charities, including films and case studies together with the teaching packs.
11. To continue to develop, within schools, a system that the subject of organ donation is cross curricular and part of our children's ongoing education programme.
12. Continue to train and provide volunteers to assist in the teaching programme and consider zoom or virtual lessons for those schools more remote.
13. ~~To~~ work on our own book about Fraser bear and Organ donation for key stage 2.
14. ~~To~~ hold an annual tea party for Fraser bear and have volunteers host their own.
15. ~~To~~ continue to develop our relationship with the students for organ donation.
16. ~~To~~ continue to attend on university's and speak and seek to attract more students from different degrees as volunteers.

Support

1. To provide a mentor for each donor family and donor and their recipient family, who will be a contact and provide signposting to other charities and the available support. They will be fully trained, with the assistance of NHSBT, and be a phone call away, providing support for families.
2. To market more effectively the Fraser believe fund which provides financial support for those involved in organ donation by contributing to costs, whether it be trauma counselling, medical costs not covered by the NHS and also travelling expenses and hotel expenses for families.
3. To offer to provide professional medical mental health support to all those involved in the organ donation process whatever their decision not only including those direct families but also health care professionals.
4. To develop an app which will allow those organ donors wishes and answers to their own questionnaire, to speed up and assist during this difficult time.
5. ~~To~~ look at events for donor families and donor recipients to celebrate the gift of life.
6. ~~To~~ develop and market the believe organ donation garden.
7. ~~Providing~~ recording stethoscopes to ITU departments across the country.
8. ~~Providing~~ merchandise and specifically bears to families.

Raising awareness

We will continue to raise awareness of Believe and organ donation by holding regular events.

We look to provide information to the local media in a timely manner, as relevant issues emerge in the news.

We look specifically to increase our traffic through our website, increase our subscribers over all social media platforms and to promote and increase the numbers of subscribers onto our Believe You Tube Channel.

Through our continued relationship with NHS Wales and develop a referral scheme so that the general public know more about believe and can utilise our Fraser fund.

Financial review

The Charity made a gain of £ 16,581 for the year ended 31 December 2022 (£1,796 deficit : 2021).

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2022
(continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our examiners

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the group's examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees

Mrs A Stubbings
30th September 2023



Section A **Independent Examiner's Report**

Report to the trustees/ members of Believe Organ Donor Support

On accounts for the year ended 31st December 2022

Charity no (if any) 1167626

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the Trust's accounts carried out under section 145 of

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,

- the accounting records were kept in accordance with section 130 of the Act;
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the

Independent examiner's statement

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 accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: 

Date: 30th October 2023

Name: Huw John Llewellyn

Relevant professional qualification(s) or body (if any):

ACCA

Address: Llewellyns Ltd

1st Floor, Brook House, Brook Road
Whitchurch, Cardiff, CF14 1DU

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2022
Statement of Financial Activities
(including income and expenditure account)
for year ending 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from					
Donations and legacies	4	47,945	9,530	57,475	13,665
Charitable activities	4	10,505	-	10,505	7,481
Other trading activities	4	52	-	52	297
Total income		58,502	9,530	68,032	21,443
Expenditure on					
Raising funds (donations and legacies)		4,626	-	4,626	1,855
Trading activities		1,894	-	1,894	-
Separate material items of expense (incl. administration)		13,501	-	13,501	-
Charitable activities		24,599	6,823	31,422	21,384
Total expenditure		44,620	6,823	51,443	23,239
Net income/(expenditure) and net movement in funds before gains and losses on investments		13,882	2,707	16,589	(1,796)
Other recognised gains/losses					
Depreciation		8	-	8	-
Total		8	-	8	-
Reconciliation of funds					
Total funds brought forward		91,358	-	91,358	93,154
Net movement in funds		13,874	2,707	16,581	(1,796)
Total funds carried forward		105,232	2,707	107,939	91,358

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

Believe Organ Donor Support
Balance Sheet
Year ended 31 December 2022

			2022	2021
			£	£
Fixed assets				
Tangible Assets	9	1	482	490
Investments			-	-
Total Fixed Assets			<u>482</u>	<u>490</u>
Current assets				
Stock	10		4,591	4,591
Debtors	11		695	2,195
Cash at bank and in hand			<u>103,175</u>	<u>84,433</u>
Total Current Assets			108,461	91,219
Liabilities				
Creditors falling due within one year	12		<u>1,004</u>	<u>350</u>
Net Current assets			<u>107,457</u>	<u>90,869</u>
Total assets less current liabilities			<u>107,939</u>	<u>91,359</u>
Creditors: falling due after more than one year				
Net assets			107,939	-
The funds of the charity:			-	-
Unrestricted income funds	13		105,232	91,359
Restricted income funds			<u>2,707</u>	<u>-</u>
Total charity funds			<u>107,939</u>	<u>91,359</u>

The notes at pages 12 to 18 form part of these accounts

Approved by the trustees on **9th October 2023** and signed on their behalf by:

Signed

Name **Mrs A Stubbings**

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is 11 Park Square, Newport, South Wales NP20 4EL, UK.

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 Charities Act 2011.

3. Accounting policies

(i) 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.

(ii) Going concern

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

(iii) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

(iv) Income

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.

3. Accounting policies (Continued)

(v) 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.

(vi) Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

(vii) 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:

Computer - 20% straight line

(viii) 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.

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

3. Accounting policies (continued)

(ix) Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

(x) 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.

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

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.

(xi) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Comparative information by fund

	Unrestricted		Restricted	
	2022	2021	2022	2021
	£	£	£	£
<u>Donations and legacies</u>				
Donations	18,945	13,665	-	-
Cardiff Beareavement Grant	15,000	-	-	-
Swansea Bay NHS	-	-	9,000	-
Charity Trust	2,000	-	-	-
Cardiff Beareavement	12,000	-	-	-
Southern CO	-	-	530	-
Fundraising	3,370	7,481	-	-
Total	51,315	21,146	9,530	-
<u>Charitable activities</u>				
Annual Ball	5,088	-	-	-
Ball Auction	1,992	-	-	-
Raffle	55	-	-	-
Other Revenue	-	104	-	-
Total	7,135	104	-	-
<u>Other trading activities</u>				
Sale of merchandise	52	193	-	-
Total	52	193	-	-
Total Income	58,502	21,443	9,530	-
	Unrestricted		Restricted	
	2022	2021	2022	2021
	£	£	£	£
<u>Resources Expended</u>				
<u>Raising funds</u>				
Advertising	504	-	-	-
Fundraising Costs	4,086	285	-	-
Just Giving Charges	36	36	-	-
Networking/Raising funds	-	36	-	-
Total	4,626	357	-	-
<u>Charitable activities</u>				
Direct Wages	19,795	8,681	1,333	-
Ball Expenses	4,804	100	-	-
Consulting	-	780	5,490	-
HMRC	-	43	-	-
Total	24,599	9,604	6,823	-
<u>Trading Activities</u>				
Cost of good sold	-	2,409	-	-
Direct expenses	-	(42)	-	-
Storage charges	1,894	1,776	-	-
Total	1,894	4,143	-	-
<u>Separate material items of expense (incl. admin.)</u>				
Audit & Accountancy fees	1,878	390	-	-
Bank Fees	122	98	-	-
Charitable and political donation	27	-	-	-
General expenses	6,496	2,358	-	-
Insurance	816	816	-	-
IT Software and consumable	1,103	1,822	-	-
Outsourced administration costs	1,158	-	-	-
Pension costs	996	278	-	-
Postage Freight and courier	-	161	-	-
Printing and stationery	-	92	-	-
Recruitment costs	299	-	-	-
Salaries	-	1,227	-	-
Subscriptions	383	469	-	-
Telephone and internet	200	1,398	-	-
Travel national	23	-	-	-
Total	13,501	9,109	-	-

Believe Organ Donor Support

Notes to the accounts for the year ended 31 December 2022

Continued

5. Net income/(expenditure) for the year

This is stated after charging:

	2022 £	2021 £
Depreciation	8	131
Independent Examiner fees paid	654	655
	<u>662</u>	<u>786</u>

6. Analysis of staff costs, trustee remuneration and expenses

	2022 £	2021 £
Salaries & NI costs	21,128	1,270
	<u>21,128</u>	<u>1,270</u>

7. Staff Numbers

The average monthly headcount was 1 staff (2021 -1 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	2022 Number	2021 Number
Management	1	1
	<u>1</u>	<u>1</u>

The charity considers its key management personnel comprise the trustees. The total employment benefits including employer pension contributions of the key management personnel were £Nil (2021: £Nil)

The number of employees whose emoluments exceeded £60,000 were:

	2022	2021
£60,000 - £70,000	-	-
£70,000 - £80,000	-	-
	<u>-</u>	<u>-</u>

8. Related party transactions

There were no related party transactions during the year.

9. Tangible fixed assets - charity

	Equipment £	Total £
Cost:		
As at 1 January 2022	621	621
Additions	-	-
As at 31 December 2022	<u>621</u>	<u>621</u>
Depreciation:		
As at 1 January 2022	131	131
Charge for the year	8	-
As at 31 December 2022	<u>139</u>	<u>131</u>
Net book value:		
As at 31 December 2022	<u>482</u>	<u>490</u>
As at 31 December 2021	<u>490</u>	<u>490</u>

10. Stock

	2022 £	2021 £
Stock	4,591	4,591
	<u>4,591</u>	<u>4,591</u>

11. Debtors

	2022 £	2021 £
Other debtors	-	2195
	<u>-</u>	<u>2195</u>

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors and accruals	-	350
Taxation and social security costs	-	-
	<u>-</u>	<u>350</u>

13. Analysis of charitable funds

	As at 1 January 2022 £	Incoming resources £	Resources expended £	Transfer between funds £	As at 31 December 2022 £
Unrestricted funds	91,358	58,502	(44,628)	-	105,232
Restricted funds	-	9,530	(6,823)	-	2,707
Total funds	<u>91,358</u>	<u>68,032</u>	<u>(51,451)</u>	<u>-</u>	<u>107,939</u>

Unrestricted funds

The unrestricted funds are the funds which the directors are free to use in accordance with the charitable objectives of the charity.

Accounts

Believe Organ Donor Support
Report and Financial Statements
Year ending 31 December 2021
Charity number: 524130

Believe Organ Donor Support

Report of the trustees (including strategic report) for the year ending 31 December 2021 Chair's report

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2021 which are also prepared to meet the requirements for a direct and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Mrs A Stubbings

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2021

(continued)

Reference and administrative details

Charity number:	1167626
Principal Office	11 Park Square Newport South Wales NP20 4EL UK
Our advisers	
Independent Examiner	Llewellyns Certified Chartered Accountants 1st Floor Brook House Brook Road Whitchurch Cardiff CF14 1DU

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.
The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees

Officers & Trustees	Mrs A Stubbings Mr M Stephens Miss C Dunn Mr R Hellyar Mrs A Byrne Mr N Selvaraj (appointed 1 November 2021) Mrs L Millar (appointed 4 October 2021) Mr D Pardon (appointed 4 October 2021) Mr M Norman (appointed 1 June 2021) Mr P Dinnick (resigned 1 June 2021) Mr M Weir (resigned 1 June 2021)
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Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2021
(continued)

Organisational structure

Believe Organ Donor Support is a small charity set up following the untimely deaths of Stuart and Fraser Bates, to promote and support organ donation across Wales and beyond. The trustees, at present, provide the operation of the charity, with Anna Louise chairwoman and conducting most meetings. The trustees meet regularly throughout the year, generally every 2-3 months. The Charity has 2 part time employees and is building a database of volunteers.

Recruitment

We have trustees within both medical and educational fields and we will look to recruit people who are sympathetic to the charity and its objectives from the areas in which we could benefit from their experience and expertise.

With the passing of time, we look to also include and recruit trustees from other areas to assist with the operation of the charity including compliance and IT. We look now to undertake general audits and yearly reviews of the trustees and employees moving forwards.

Induction and training

Trustees are signposted to the information available on the Charity Commission website which covers the role and responsibilities of trustees and essential information. Trustees' responsibilities and up-to-date information are also discussed on an ongoing basis at trustees' meetings. Further training, relevant to each trustee's role, will be given if required and considered necessary.

Again, assessment and review of trustees' skills will be undertaken, and further trustees will be sought to assist the operation of the charity. Trustees will be asked to fill in a skill set analysis when appointed, which will help the charity to see which skills are available to assist.

Risk management

The main risk, as with many other charities, is the unpredictability of income levels especially with COVID 2019 and now the following financial crisis. Income stems from the usual sources such as donations, grant funding, bequests and fundraising. Local support in the first year exceeded all expectations but, if the charity is to fulfil its' objectives, the trustees will need to find ways to continue to raise the necessary funds and also awareness when charities in general are struggling. The trustees are constantly amazed and humbled by the generosity of the charity's supporters and we hope that people will continue to raise sponsorship and hold fundraising events in aid of the charity. The trustees aim to reduce this risk by way of continually raising awareness, using social media, local publicity but more so by evidencing what a difference the monies are making to society. With our work having been more focused on virtual events during COVID we have managed to reach a wider audience globally. However, with us having to cancel so many usual sources of fundraising like the annual ball we must continue to strive forwards and looking at raising funds from different sources. We have also seen the benefit of bequests and donations flowing from the bereavement industry that we wish to maximise. This sector really understands the importance of Believe and should underpin a lot of the work we do going forward - not just financially but also the connections and ongoing support. Also, it is important to maximise the support that is offered following lectures and appearances by the charity and especially Anna Louise.

The charity has now appointed a designated fundraiser to look into this further, investigate grants and funding in addition to directly fundraising. We are looking at our education model as a fundraiser also, and we are encouraging people to take up their own fundraising through an annual Fraser bear picnic/tea party or whatever they would like and sign them up for the time credit scheme. We also look to raise the profile of the charity with support and again utilise as a means of attracting funding.

Plans for future periods

To further raise the profile of the centre and improve its ability to reach out to the community, to continue to increase memberships and attendance, to provide a sustainable income to enable us to run the centre efficiently. To investigate and evaluate the demand for services and activities and to prioritise those with the greatest community demand.

Believe Organ Donor Support**Report of the trustees (including strategic report) for the year ending 31 December 2021****(continued)**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit, when reviewing our aims and objectives and in planning our future activities.

We believe the charity is in the public benefit, since we seek to increase the awareness of organ donation, the number of organs available for transplant and support for donors, recipients and their families together with providing support for those involved in donation that the NHS or local government or charities cannot provide.

Objectives and activities**Objectives**

As per the constitution, the objects of the CIO are:

- (a) To advance the education of the public in the benefits of human organ donation ("Organ Donation") and to mobilise, encourage, foster and maintain the interest and support of the public in Organ donation;
- (b) The advancement of health and the relief of sickness by:
 - (i) Seeking to improve and enhance procedures for the provision of Organ donation
 - (ii) Promoting Organ donation amongst the public and to provide support and relief to donors and their families and carers who have agreed to Organ and/or Tissue donation; and
 - (iii) Seeking to advance the training and skills of medical staff and others employed in Organ donation procedures.

The priorities and goals for the trustees and volunteers are to educate and support persons in relation to organ donation.

In education, to provide support and tools for all people, irrespective of age, background and culture, through videos, a fully functional website and app development. In addition, to work together with Welsh Government and NHSBT to seek to include organ donation and discussion in our syllabus and, ultimately, the National Curriculum across all years.

For donor families, and donor recipients and their families, to provide a comprehensive support framework financially and emotionally including provision of liaison representatives and support

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2021
(continued)

Activities, achievements and performance

We remain thankful for the brilliant volunteers and people who raise funds for the charity through various methods especially during a pandemic of COVID 2019 and the following lockdowns.

All the Lockdowns hit us hard, and events were cancelled again as people were unable to attend or host due to sickness or concerns re Covid.

Our ball was cancelled along with some other events such as an audience with Peter Karrie. Other events were held such as a quiz, an Easter Treasure Hunt, online raffles and a lovely concert with local singer Millie.

During 2021, our CEO met the recipient of her sons' heart. This managed to produce a lot of media coverage and a paid article in the Daily Mail, together with an appearance on this morning on ITV.

'Believe' was chosen as the Cardiff Bereavement Services Charity of the year and in the December a Christmas Memorial Service was held at the crematorium. Our C.E.O. attended this service, and along with our other trustees, lit candles together with the Lord Mayor. Our 'Believe' choir sang live at the event. This was live-streamed through the council channels.

Cardiff Bereavement Services advised of a first donation of £15,000 however the same was not received until January 2022. An additional donation was also promised in 2022/23.

Our fundraiser continues to seek grants and local funds in order to forward our objectives and has managed to secure the following -

'Believe Garden' in the Crematorium (no financial gain, but very important for the charity in Wales, the United Kingdom and beyond.)

£2400 from The Masonic Hall Company for the Education Programme

£8900 from Swansea Bay Trust - Teddy Bears Picnic and the animations (money came in during 2022.)

The animation, prepared together with Mike Young and Splash Productions, continues to help spread our

It has been viewed by over 500,000 people directly, through social media views, (this does not include the people that have viewed through our presentations to schools, local support groups, local government, councils and football stadiums)

It has also been incorporated into the trial education scheme with the organ donation students' society and NHSBT across South Wales.

Newport County Football Club showed the animation during match half-time.

The film has reached over 8.2 million people globally,

It has been featured in over 60 media publications, globally,

It has become part of the Welsh Schools HWB,

Been added to the English NHSBT website,

It won within its' category in the Charity Film of the Year Award 2019;

It has been seen across Wales and during the exhibition for the lead up for the transplant games, and it has also been showcased in parliament, after Prime Minister's Question Time with Anna McMorrin MP, inviting MPs to attend to understand our objectives.

We continue to promote our believe TV YouTube Channel. The channel now has over 300 subscribers, and the Trustees hope to continue to increase the number of subscribers in the next year to push forward to a revenue stream as well as education.

However due to YouTube's advertising policy, we are now looking at our ways to stream the film and our message, through other social media channels such as TikTok and updating our website.

The animated bear also featured in the design for further 'Believe' merchandise and small pin badges were commissioned and sold to increase awareness and income for the charity.

Our new 'Hope bear' continues to spread the message and following appearance on ITV television, more bears were sold and also distributed as support to transplant families and bereaved families.

The documentary has still not properly been launched and we remain in discussions with Television companies. We still are motivated towards it being used as an education tool at high school level.

The virtual events really helped in providing those people who were isolating and shielding with access to the outside world, and bringing a sense of 'community' to this time.

The Edwards coach continues to drive around the city, and in December last year the Local Highways Department allowed us to erect signs and banners across the city.

These banners and signs remain in some sites.

In relation to support, we are now so pleased to have commenced the operation of 'The Fraser Fund' and now have our own expert, enabling us to offer mental health assistance through counselling and EMDR. We currently provide support to at least 5 families.

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2021
(continued)

Activities, achievements and performance (continued)

We have also offered financial and wellbeing support to individuals including;

- a family trip to London
- transport costs to medical appointments
- a family trip to a safari park
- bedroom renovations to a child transplant recipient

We now look to extend the support given.

Reserves policy

The trustees believe that reserves sufficient to cover one year of activities should be retained. This is estimated at between £50,000 and £60,000, once the Fraser Fund is up and running, and the charity employs a part time administrator to help with the organisation. A reduced level of reserves will be considered in future years, based on income and expenditure.

Plans for future periods

The trustees have the following plans in each of the main areas, where we believe that it is most vital that we focus our attention:

Education

Following the launch of our webisode and our incorporation into the Welsh Baccalaureate, we want to focus on continuing to promote within schools, for inclusion in our national curriculum/cross curriculum and at different ages;

To engage in extensive promotion of our documentary;

To promote both tools to see if they can be networked as well as being utilised on the internet;

To continue to develop, (with the pioneer schools), a fully functional interactional teaching pack;

To provide teaching packs to other countries on request, and to actively encourage awareness through non-uniform day fundraising;

To provide signposting and further tools for families including books ;

To develop a short film for donor families that can be viewed at the time of making of the decision;

To translate the PSA for the black, Asian and minority ethnic (BAME) communities;

To continue to add to our fully functional website all links and support to other charities, including films and case studies together with the teaching packs;

To continue to develop within schools, a system that the subject of organ donation is cross curricular and part of our children's ongoing education programme;

To continue to train and provide volunteers to assist in the teaching programme; and

To consider zoom or virtual lessons for those schools more remote.

To generally seek to encourage conversations within the BAME communities

* To work on our own book about Fraser bear and Organ donation for key stage 2

* To hold an annual tea party for Fraser bear and encourage volunteers host their own events

Support

To provide a mentor for each donor family and donor and their recipient family, who will be a supportive contact, and provide signposting to other charities and the available support. They will be fully trained, (with the assistance of NHSBT), and be just 'a 'phone call away', providing support for families;

To continue the Fraser Fund which provides financial and wellbeing support for those involved in organ donation by contributing to costs, whether it be trauma counselling, medical costs not covered by the NHS and also travelling expenses and hotel expenses for families;

To offer to provide professional medical mental health support to all those involved in the organ donation process, (whatever their decision) and not only including those direct families but also to healthcare professionals;

To develop an App which will allow those organ donors wishes and answers to their own questionnaire, to speed up and assist during this difficult time; and

To look at events for donor families and donor recipients to celebrate the gift of life.

Raising awareness;

To continue to raise awareness of Believe and organ donation by holding regular events;

To provide information to the local media in a timely manner, as and when relevant issues emerge in the news; and

To promote and increase the numbers of subscribers on our Believe YouTube Channel.

* To provide a recording stethoscope and pack to every hospital

* To work with NHS Wales and develop a referral scheme, so that the GPs become better informed about 'Believe' and can utilise our Fraser fund.

Financial review

The Charity made a deficit £1,796 for the year ended 31 December 2021 (£13,800 deficit : 2020). Accumulated unrestricted income funds amounted to a deficit of £1,796 (£13,800 Deficit : 2020).

Believe Organ Donor Support
Report of the trustees (including strategic report) for the year ending 31 December 2021
(continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees

Mrs A Stubbings
25th October 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BELIEVE ORGAN DONOR SUPPORT
ANNUAL REPORT AND ACCOUNTS FOR THE PERIOD ENDED 31ST DECEMBER 2021
INDEPENDENT EXAMINER'S REPORT**

Respective responsibilities of the trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

It is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 the 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 Examiners' Statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

**Neil Smith FCCA
Llewellyns Chartered Certified Accountants
25th October 2022**

Believe Organ Donor Support
Statement of Financial Activities
(including income and expenditure account)
for year ending 31 December 2021

Note		Unrestricted Funds £	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:					
	4	13,665		13,665	10,658
Donations and legacies					
Charitable activities	4	7,481		7,481	1,033
Other trading activities	4	297		297	7,472
Total income		21,443	-	21,443	19,163
Expenditure					
Expenditure on raising funds					
Cost of raising donations and legacies		1,855	-	1,855	3,272
Costs of trading activities		-	-	-	5,065
Expenditure on charitable activities		21,384	-	21,384	24,626
Total expenditure	4	23,239	-	23,239	32,963
Net income/(expenditure) and net movement in funds before gains and losses on investments		(1,796)	-	(1,796)	(13,800)
Reconciliation of funds					
Total funds brought forward		93,154	-	93,154	106,954
Total funds carried forward		91,359	-	91,359	93,154

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

Believe Organ Donor Support
Balance Sheet
Year ended 31 December 2021

			2021 £	2020 £
Fixed assets				
Tangible Assets	9	1	490	-
Investments				
Total Fixed Assets			490	-
Current assets				
Stock	10		4,591	7,000
Debtors	11		2,195	695
Cash at bank and in hand			84,433	85,809
Total Current Assets			91,219	93,504
Liabilities				
Creditors falling due within one year	12		350	350
Net Current assets			90,869	93,154
Total assets less current liabilities			91,359	93,154
 Creditors: falling due after more than one year				
Net assets				
The funds of the charity:				
Unrestricted income funds	13		91,359	93,154
Restricted income funds			-	-
Total charity funds			91,359	93,154

The notes at pages 12 to 18 form part of these accounts

Approved by the trustees on **25th October 2022** and signed on their behalf by:

Signed

Name **Mrs A Stubbings**

Believe Organ Donor Support

Notes to the accounts for the year ended 31 December 2021

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is 11 Park Square, Newport, South Wales NP20 4EL, UK.

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 Charities Act 2011.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Income

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.

3. Accounting policies (Continued)

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 fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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 - 33% straight line

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.

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

3. Accounting policies (continued)

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

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.

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

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Comparative information by fund

	Unrestricted 2021 £	2020 £	Restricted 2021 £	2020 £
Donations and legacies				
Donations and legacies	13,665	10,658	-	-
	<u>13,665</u>	<u>10,658</u>	<u>-</u>	<u>-</u>
Charitable activities				
Events to raise awareness and donations	7,481	1,033	-	-
	<u>7,481</u>	<u>1,033</u>	<u>-</u>	<u>-</u>
Other trading activities				
Sale of merchandise	297	7,472	-	-
	<u>297</u>	<u>7,472</u>	<u>-</u>	<u>-</u>
Total Income	<u>21,443</u>	<u>19,163</u>	<u>-</u>	<u>-</u>

Believe Organ Donor Support

Notes to the accounts for the year ended 31 December 2021 (continued)

	Unrestricted 2021 £	2020 £	Restricted 2021 £	2020 £
<u>Costs of raising donations and legacies</u>				
Sponsorship	1,855	3,272	-	-
Cost of raising donations and legacies	-	-	-	-
	<u>1,855</u>	<u>3,272</u>	<u>-</u>	<u>-</u>
<u>Costs of other trading activities</u>				
Sale of merchandise	-	5,065	-	-
	<u>-</u>	<u>5,065</u>	<u>-</u>	<u>-</u>
<u>Expenditure on charitable funds</u>				
Education and raising awareness	12,313	3,273	-	-
Support costs	9,071	9,140	-	-
	<u>21,384</u>	<u>12,413</u>	<u>-</u>	<u>-</u>
Total expenses	<u>23,239</u>	<u>20,750</u>	<u>-</u>	<u>-</u>
	2021	2020		
5. Net income/(expenditure) for the year				
This is stated after charging:	£	£		
Depreciation	-	-		
Independent Examiner fees paid	390	600		
	<u>390</u>	<u>600</u>		

Believe Organ Donor Support**Notes to the accounts for the year ended 31 December 2021 (continued)****6. Analysis of staff costs, trustee remuneration and expenses**

	£	2021 £
Salaries & NI costs	8,681	14,045
	<u>8,681</u>	<u>14,045</u>

7. Staff Numbers

The average monthly headcount was 1 staff (2020 -1 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	2021 Number	2020 Number
Management	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

The charity considers its key management personnel comprise the trustees. The total employment benefits including employer pension contributions of the key management personnel were £Nil (2020: £Nil)

The number of employees whose emoluments exceeded £60,000 were:

	2021	2020
£60,000 - £70,000	-	-
£70,000 - £80,000	-	-
	<u>-</u>	<u>-</u>

Believe Organ Donor Support
Notes to the accounts for the year ended 31 December 2021 (continued)

8. Related party transactions

There were no related party transactions during the year.

9. Tangible fixed assets - charity

	Equipment £	Total £
Cost:		
As at 1 January 2021	131	131
Additions	490	490
As at 31 December 2021	<u>621</u>	<u>621</u>
Depreciation:		
As at 1 January 2021	131	131
Charge for the year		
As at 31 December 2021	<u>131</u>	<u>131</u>
Net book value		
As at 31 December 2021	<u>490</u>	<u>490</u>
As at 31 December 2020	<u>-</u>	<u>-</u>

10. Stock

	2021 £	2020 £
Stock	4,591	7,000
	<u>4,591</u>	<u>7,000</u>

11. Debtors

	2021 £	2020 £
Other debtors	2195	695
	<u>2195</u>	<u>695</u>

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors and accruals	350	350
Taxation and social security costs	-	-
	<u>350</u>	<u>350</u>

13. Analysis of charitable funds

	As at 1 January 2021 £	Incoming resources £	Resources expended £	Transfer between funds £	As at 31 December 2021 £
General funds	<u>93,154</u>	<u>21,443</u>	<u>(23,239)</u>	<u>-</u>	<u>91,359</u>

Unrestricted funds

The unrestricted funds are the funds which the directors are free to use in accordance with the charitable objectives of the charity.

Accounts

CHARITY REGISTRATION NUMBER: 1167626

Believe - Organ Donor Support

Unaudited Financial Statements

31 December 2020

Llewellyns
CHARTERED CERTIFIED ACCOUNTANTS

1st Floor
Brook House, Brook Road
Whitchurch
Cardiff
CF14 1DU

Believe - Organ Donor Support
Financial Statements
Year ended 31 December 2020

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Believe - Organ Donor Support
Trustees' Annual Report
Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	Believe - Organ Donor Support
Charity registration number	1167626
Principal office	11 Park Square Newport South Wales NP20 4EL UK
The trustees	Mrs A Bates Mr M Stephens Miss C Dunn Mr R Hellyar Mrs A Byrne Mr P Dinnick Mr M Weir
Independent examiner	Llewellyns Certified Chartered Accountants Brook House Brook Road Cardiff CF14 1DU

Believe - Organ Donor Support
Trustees' Annual Report (continued)
Year ended 31 December 2020

Structure, governance and management

Governing document

The governing document is the constitution dated 13 June 2016. The charity is a charitable incorporated organisation (CIO) and registered with the Charity Commission.

Organisational structure

Believe organ donor support is a small charity set up following the untimely deaths of Stuart and Fraser Bates, to promote and support organ donation across Wales and beyond. The trustees, at present, provide the operation of the charity, with Anna Louise chairwoman and conducting most meetings. The trustees meet regularly throughout the year, generally every 2-3 months. The Charity has 2 part time employees and is building a database of volunteers.

Recruitment

We have trustees within the medical and educational fields and we will look to recruit people who are sympathetic to the charity and its objectives from the areas in which we could benefit from their experience and expertise.

Induction and training

Trustees are signposted to the information available on the Charity Commission website which covers the role and responsibilities of trustees and essential information. Trustees' responsibilities and up-to-date information are also discussed on an ongoing basis at trustees' meetings. Further training, relevant to each trustee's role, will be given if required and considered necessary.

Risk management

The main risk, like many other charities, is the unpredictability of income levels especially with COVID 2019. Income stems from the usual sources such as donations, grant funding, bequests and fundraising.

Local support in the first year exceeded all expectations but, if the charity is to fulfil its objectives, the trustees will need to find ways to continue to raise the necessary funds and also awareness when charities in general are struggling.

The trustees are constantly amazed and humbled by the generosity of the charity's supporters and we hope that people will continue to raise sponsorship and hold fundraising events in aid of the charity.

The trustees aim to reduce this risk by way of awareness, using social media, local publicity but more so by evidencing what a difference the monies are making to society. With our work more in virtual events during COVID we have managed to reach a wider audience globally however with us having to cancel so many usual sources of fundraising like the annual ball we must continue to strive forwards and looking at raising funds from different sources.

Believe - Organ Donor Support
Trustees' Annual Report (continued)
Year ended 31 December 2020

Risk management (continued)

The charity has now appointed a designated fundraising to look into this further., investigate grants and funding in addition to directly fundraising. We are looking at our education model as also a fundraiser but also encouraging people to take up their own fundraising through an annual Fraser bear picnic/tea party or whatever they would like and sign them up for the time credit scheme.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit, when reviewing our aims and objectives and in planning our future activities. We believe the charity is in the public benefit since we seek to increase the awareness of organ donation, the number of organs available for transplant and support for donors, recipients and their families.

Objectives and activities

Objects

As per the constitution, the objects of the CIO are:

- (a) To advance the education of the public in the benefits of human organ donation ("Organ Donation") and to mobilise, encourage, foster and maintain the interest and support of the public in Organ Donation;
- (b) The advancement of health and the relief of sickness by:
 - (i) Seeking to improve and enhance procedures for the provision of Organ Donation;
 - (ii) Promoting Organ Donation amongst the public and to provide support and relief to donors and their families and carers who have agreed to Organ and/or Tissue Donation; and
 - (iii) Seeking to advance the training and skills of medical staff and others employed in Organ Donation procedures.

Objectives

The priorities and goals for the trustees and volunteers are to educate and support persons in relation to organ donation.

In education, to provide support and tools for all people, irrespective of age, background and culture, through videos, a fully functional website and app development. To work together with Welsh Government and NHSBT to seek to include organ donation and discussion in our syllabus and, ultimately, the National Curriculum across all years.

For donor families, and donor recipients and their families, to provide a comprehensive support framework financially and emotionally including provision of liaison representatives and support

Believe - Organ Donor Support
Trustees' Annual Report (continued)
Year ended 31 December 2020

Activities, achievements and performance

We remain thankful for the brilliant volunteers and people who raise funds for the charity through various methods especially during a pandemic of COVID 2019.

Lockdown hit us in March and the charity relied upon volunteers and the CEO to assist in the operation whilst the charity utilised the furlough scheme for our one employee.

We we're planning for a 4th July ball in the village hotel however this was cancelled due to lockdown but has now been planned for 11th February 2022.

During 2020 our CEO remarried firstly virtually and a video launched on our social media channels and then actually in August. This managed to produce a lot of media coverage (quantified at over £30,000) and featured on the BBC and the sun newspaper. Anna Louise and Zach also asked for donations to the charity and people contributed to our Facebook donation pages too.

Our believe choir started to meet locally under the supervision of Caroline however again when COVID and lockdown happened the choir then was disbanded. We did however manage with Caroline a virtual song which was shared on social media. In December we also managed to have a virtual Christmas concert that was again placed on our YouTube channel.

The British transplant games were cancelled in Leeds and took place virtually however we organised our own donor walk and held it around Llangorse lake. This being held in Brecon appealed to many more people and reached people that weren't aware of believe. In addition to some usual supporters attending. This walk concluded at the local pub and merchandise was sold and a raffle held. The day raised £??

In September our administrator resigned and therefore we sought to recruit both a fundraiser and a new administrator. Upon our interview with Jayne Cowan for the fundraiser role we appointed her alone whilst we saw how the pandemic was to proceed with. It was not till January 2021 that Jayne required an administrative assistant and so we then appointed Claire in ??? At no extra cost as the hours were shared.

The animation, prepared together with Mike Young and Splash Productions, continues to help spread our education message the animation has now since:

Been viewed by over 500,000 people directly, through social media views, (this does not include the people that have viewed through our presentations to schools, local support groups, local government, councils and football stadiums);

Been incorporated into the trial education scheme with the organ donation students' society and NHSBT across South Wales;

Shown at Newport County Football club during half time;

**Believe - Organ Donor Support
Trustees' Annual Report (continued)
Year ended 31 December 2020**

Activities, achievements and performance (continued)

Has reached over 8.2 million people, globally;

Been featured in over 60 media publications, globally;

Become part of the Welsh Schools HWB;

Been added to the English NHSBT website;

Won its category in the Charity Film of the Year Award 2019;

Been shown across Wales and during the exhibition for the lead up for the transplant games; and

Been showcased in parliament, after Prime Minister's Question Time with Anna McMorris MP, inviting MPs to attend to understand our objectives.

We continue to promote our believe TV You Tube Channel. The channel now has over 300 subscribers and the Trustees hope to continue to increase the number of subscribers in the next year to push forward to a revenue stream as well as education.

The animated bear also featured in the design for further Believe merchandise and small badges were obtained and sold to increase awareness and income for the charity.

To mark the anniversary of the 5th year of the charity we decided to obtain new smaller bears and through the support of the education department and the local schools we embarked upon a name the bear competition. A video was launched by local celebrities asking for children to enter into the competition. After reviewing all the entries CEO Anna Louise with her daughter and her father also trustee (And now ambassador) decided upon the name HOPE. On the anniversary date the name was announced and a bear was given to the child who chose the name from Birch Grove Primary.

The documentary has still not properly been launched and we remain in discussions with TV. We still hope that it will be used as a tool at high school level.

The virtual events really helped in providing those isolating and shielding with access to the outside world.

The Edwards coach does continue to drive around the city and in December last year we managed to have signs and banners erected across the city.

These banners and signs still remain in some sites.

Believe - Organ Donor Support
Trustees' Annual Report (continued)
Year ended 31 December 2020

Reserves policy

The trustees believe that reserves sufficient to cover one year of activities should be retained. This is estimated at between £50,000 and £60,000 once the Fraser Fund is up and running and the charity employs a part time administrator to help with the organisation.

Plans for future periods

The trustees have the following plans in each of the main areas, where we believe we need to focus our attention:

Education

Following the launch of our webisode and our incorporation into the Welsh baccalaureate to continue to promote within schools for inclusion in our national curriculum cross curriculum and at different ages;

To promote our documentary more widely;

To promote both tools to see if they can be networked as well as utilised on the internet;

To continue to develop, with the pioneer schools, a fully functional teaching pack;

To provide teaching packs to other countries on request and actively encourage awareness through non-uniform day fund raising;

To provide signposting and further tools for families including books ;

To develop a short film for donor families that can be viewed at time of making of the decision;

To translate the PSA for the black, Asian and minority ethnic communities;

To continue to add to our fully functional website all links and support to other charities, including films and case studies together with the teaching packs;

To continue to develop, within schools, a system that the subject of organ donation is cross curricular and part of our children's ongoing education programme;

To continue to train and provide volunteers to assist in the teaching programme; and

To consider zoom or virtual lessons for those schools more remote.

* to work on our own book about Fraser bear and Organ donation for key stage 2

* to hold an annual tea party for Fraser bear and have volunteers host their own

Support

To provide a mentor for each donor family and donor and their recipient family, who will be a contact and provide signposting to other charities and the available support. They will be fully trained, with the assistance of NHSBT, and be a phone call away, providing support for families;

To commence the Fraser believe fund which will provide financial support for those involved in organ donation by contributing to costs, whether it be trauma counselling, medical costs not covered by the NHS and also travelling expenses and hotel expenses for families;

To offer to provide professional medical mental health support to all those involved in the organ donation process whatever their decision not only including those direct families but also health care professionals;

Believe - Organ Donor Support
Trustees' Annual Report (continued)
Year ended 31 December 2020

Support (continued)

To develop an app which will allow those organ donors wishes and answers to their own questionnaire, to speed up and assist during this difficult time; and

To look at events for donor families and donor recipients to celebrate the gift of life.

Raising awareness

To continue to raise awareness of Believe and organ donation by holding regular events;

To provide information to the local media in a timely manner, as relevant issues emerge in the news; and

To promote and increase the numbers of subscribers onto our Believe You Tube Channel.

* to provide a recording stethoscope and pack to every hospital

* to work with NHS Wales and develop a referral scheme so that the GPs know more about believe and can utilise our Fraser fund.

Financial review

The charity made a deficit of £13,885 (2019: deficit of £1,675) this year. The total charity funds at 31 December 2020 were £93,154 (2019: £106,954). This balance is represented by stock of £7,000 (2019: £7,000), debtors of £695 (2019: £1,310), £85,809 (2019: £102,555) in cash at bank and in hand and creditors due within one year of £350 (2019: £3,911).

Income for the year totalled £19,163 (2019: £36,910), made up of £10,658 (2019: £25,492) donations, £1,033 (2019: £10,242) raised from charitable activities and £7,472 (2019: £1,176) from other trading activities.

Expenditure totalled £32,963 (2019: £39,215), being £3,272 (2019: £2,815) spent on raising donations, £5,065 (2019: £7,925) on merchandise purchased for resale and £24,626 (2019: £28,475) on charitable activities.

The trustees' annual report was approved on **23rd December 2021** and signed on behalf of the board of trustees by:

Mrs A Bates
Trustee

Mr R Hellyar
Trustee

Believe - Organ Donor Support
Independent Examiner's Report to the Trustees of Believe - Organ Donor Support

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Believe - Organ Donor Support ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Neil Smith FCCA
Independent Examiner
Llewellyns Certified Chartered Accountants
Brook House
Brook Road
Whitchurch
Cardiff
CF14 1DU

Believe - Organ Donor Support
Statement of Financial Activities
Year ended 31 December 2020

		2020		2020
		Unrestricted	Total	Total Funds
		funds	Funds	
	Note	£	£	£
Income and endowments				
Donations and legacies	4	10,658	10,658	25,492
Charitable activities	5	1,033	1,033	10,242
Other trading activities	6	7,472	7,472	1,176
Total Income		19,163	19,163	36,910
Expenditure				
Expenditure on raising funds				
Costs raising donations and legacies	7	3,272	3,272	2,815
Costs of trading activities	8	5,065	5,065	7,295
Expenditure on charitable activities	9,10	24,626	24,626	28,475
Total Expenditure		32,963	32,963	38,585
Net expenditure and net movement in funds		(13,800)	(13,800)	(1,675)
Reconciliation of funds				
Total funds brought forward		106,954	106,954	108,629
Total funds carried forward		93,154	93,154	106,954

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 19 form part of these financial statements.

Believe - Organ Donor Support
Statement of Financial Position
31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	15	-	-
Current assets			
Stocks	16	7,000	7,000
Debtors	17	695	1,310
Cash at bank and in hand		85,809	102,555
		93,504	110,865
Creditors: amounts falling due within one year	18	350	3,911
Net current assets		93,154	106,954
Total assets less current liabilities		93,154	106,954
Net Assets		93,154	106,954
Funds of the charity			
Unrestricted funds		93,154	106,954
Total charity funds	20	93,154	106,954

These financial statements were approved by the board of trustees and authorised for issue on **23rd December 2021**, and are signed on behalf of the board by:

Mrs A Bates
Trustee

Mr R Hellyar
Trustee

Believe - Organ Donor Support
Notes to the Financial Statements
Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is 11 Park Square, Newport, South Wales, NP20 4EL, UK.

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 Charities Act 2011.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Believe - Organ Donor Support
Notes to the Financial Statements (continued)
Year ended 31 December 2020

3. Accounting policies (continued)

Incoming resources

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

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

Resources expended

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

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

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

Believe - Organ Donor Support
Notes to the Financial Statements (continued)
Year ended 31 December 2020

3. Accounting policies (continued)

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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 - 33% straight line

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.

Believe - Organ Donor Support
Notes to the Financial Statements (continued)
Year ended 31 December 2020

3. Accounting policies (continued)

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

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.

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

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Believe - Organ Donor Support
Notes to the Financial Statements (continued)
Year ended 31 December 2020

4. Donations and legacies

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Donations	10,658	10,658	25,492	25,492

5. Charitable activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Events to raise awareness and donations	1,033	1,033	10,242	10,242

6. Other trading activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Sale of merchandise	7,472	7,472	1,176	1,176

7. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Sponsorship	-	-	180	180
Costs of raising donations and legacies			2,635	2,635

8. Costs of other trading activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Sale of merchandise	5,065	5,065	7,295	7,295

Believe - Organ Donor Support
Notes to the Financial Statements (continued)
Year ended 31 December 2020

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Education	-	-	15,250	15,250
Raising Awareness	3,273	3,273	8,377	8,377
Support costs	9,140	9,140	4,848	4,848
	<u>12,413</u>	<u>12,413</u>	<u>28,475</u>	<u>28,475</u>

11. Net expenditure

Net expenditure is stated after charging / (crediting):

	2020	2019
	£	£
Depreciation of fixed assets	<u>-</u>	<u>37</u>

12. Independent examination fees

	2020	2019
	£	£
Fees paid to independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>350</u>

Believe - Organ Donor Support
Notes to the Financial Statements (continued)
Year ended 31 December 2020

13. Staff costs

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

	2020	2019
	£	£
Depreciation of fixed assets	-	11,421
Employer contributions to pension plans	-	112
	<u>-</u>	<u>11,533</u>

The average head count of employees during the year was 1 (2019: 1)

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

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 January 2020 and 31 December 2020	<u>131</u>
Depreciation	
At 1 January 2020	131
Charge for the year	
At 31 December 2020	<u>131</u>
Carrying amount	
At 31 December 2020	<u>-</u>
At 31 December 2019	<u>-</u>

16. Stocks

	2020	2019
	£	£
Finished goods and goods for resale	<u>7,000</u>	<u>7,000</u>

Believe - Organ Donor Support
Notes to the Financial Statements (continued)
Year ended 31 December 2020

17. Debtors

	2020	2019
	£	£
Other debtors	695	1,310

18. Creditors

	2020	2019
	£	£
Trade creditors	350	3,561
Employer contributions to pension plans	-	350
	-	3,911

19. Pension and other post retirement benefits

Defined contribution plans

The amount recognised in income and expenditure as an expense in relation to defined contribution plans was £0 (2020: £112).

20. Analysis of charity funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	106,954	19,163	(32,963)	93,154

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General funds	108,629	36,610	(38,585)	106,954

Believe - Organ Donor Support
Notes to the Financial Statements (continued)
Year ended 31 December 2020

21. Analysis of net assets between funds

	Unrestricted funds £	Total funds 2020 £
Tangible fixed assets	-	-
Current assets	93,154	93,154
Employer contributions to pension plans	-	-
Net assets	93,154	93,154

	Unrestricted funds £	Total funds 2019 £
Tangible fixed assets	-	-
Current assets	110,865	110,865
Employer contributions to pension plans	(3,911)	(3,911)
Net assets	106,954	106,954

22. Related parties

There were no related party transactions during the year ended 31 December 2020 or the period ended 31 December 2019. However, during the year to 31 December 2020, the charity paid for some small personal expenses for Mrs A Bates, due to the fact that her amazon account was made available for the charity to use. The total due to the charity at the year end by Mrs A Bates was £Nil (2019: £615) and this was repaid following the year end, when the error was identified. The charity now has its own amazon account for miscellaneous purchases so this will not happen again.