

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			<hr/> 490	<hr/> -
Current assets				
Stock	10		4,591	7,000
Debtors	11		2,195	695
Cash at bank and in hand			<hr/> 84,433	<hr/> 85,809
Total Current Assets			91,219	93,504
Liabilities				
Creditors falling due within one year	12		<hr/> 350	<hr/> 350
Net Current assets			90,869	93,154
Total assets less current liabilities			<hr/> <hr/> 91,359	<hr/> <hr/> 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			<hr/> -	<hr/> -
Total charity funds			<hr/> <hr/> 91,359	<hr/> <hr/> 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.