

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 YouTube 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

On accounts for the year ended

Set out on pages

Believe Organ Donor Support

31st December 2022

Charity no (if
any) 1167626

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 the Charities Act 2011. 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:

Huw John Llewellyn

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			<u>108,461</u>	<u>91,219</u>
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><u>107,939</u></u>	<u><u>91,359</u></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><u>107,939</u></u>	<u><u>91,359</u></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
	£	£	£	£
Donations and legacies				
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	-
Charitable activities				
Annual Ball	5,088	-	-	-
Ball Auction	1,992	-	-	-
Raffle	55	-	-	-
Other Revenue	-	104	-	-
Total	7,135	104	-	-
Other trading activities				
Sale of merchandise	52	193	-	-
Total	52	193	-	-
Total Income	58,502	21,443	9,530	-

	Unrestricted		Restricted	
	2022	2021	2022	2021
	£	£	£	£
Resources Expended				
Raising funds				
Advertising	504	-	-	-
Fundraising Costs	4,086	285	-	-
Just Giving Charges	36	36	-	-
Networking/Raising funds	-	36	-	-
Total	4,626	357	-	-
Charitable activities				
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	-
Trading Activities				
Cost of good sold	-	2,409	-	-
Direct expenses	-	(42)	-	-
Storage charges	1,894	1,776	-	-
Total	1,894	4,143	-	-
Separate material items of expense (incl. admin.)				
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.