

Charity registration number 1178885

Company registration number 11042080 (England and Wales)

WORLDWIDE RADIOLOGY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

WORLDWIDE RADIOLOGY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D T Hayes	
	P D B Cornell	
	Dr G S Dodge	
	Dr R Dwivedi	
	P Alionyte	(Appointed 27 October 2022)
	Dr J Connolly	(Appointed 27 October 2022)
Charity number	1178885	
Company number	11042080	
Registered office	6 Hope Place Liverpool Merseyside L1 9BG	
Independent examiner	Mitchell Charlesworth (Audit) Limited 3rd Floor 5 Temple Square Temple Street Liverpool Merseyside L2 5RH	
Bankers	HSBC Bank plc 99-101 Lord Street Liverpool Merseyside L2 6PG	

WORLDWIDE RADIOLOGY

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WORLDWIDE RADIOLOGY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2022

The trustees present their report and financial statements for the year ended 30 November 2022.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP 2019) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and accounts of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Objectives and activities

The objects of the charity are to:-

- Relieve sickness, to protect and preserve health, and to save lives by improving access to quality diagnostic imaging, particularly in under-served areas of low and middle income countries.
- Advance education in all areas relevant to diagnostic imaging, particularly for limited resource settings, in particular, but not exclusively by commissioning or undertaking research into disease epidemiology and management in the context of diagnostic imaging, particularly for limited resource settings, and to publish the useful results of such research.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meets the company law requirements for the trustees to present a strategic report.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 NOVEMBER 2022**

Achievements and performance

Review of Activities and Future Developments

Introduction

Demand for the WWR range of services continued to grow as we progressed through the financial year 2022. This year we have consolidated our work and findings from our earlier Pilot programs to deliver our point of care ultrasound (POCUS) training course in Ghana, and we were delighted to receive our first corporate grant in relation to delivery of this important work. We have expanded our Board, adding Trustees in both Diagnostic domain expertise and commercial reach. With the development of both our Ultrasound and Radiology programs in Ghana and Malawi our volunteer base continues to increase, giving us renewed confidence that our model can deliver huge impact at low marginal cost. We continue to be impressed and thankful for the willingness of our volunteers to help their colleagues in low resource settings.

Based on our experience of piloting projects to date we have identified three project delivery models. a) Point of Care ultrasound training and implementation b) Radiology in-country capacity building c) Radiology Remote capacity building.

Below we highlight some of the projects in which WWR has been involved during the financial year 2022. We note in addition to the continuation of our Ghana Pocus Training, the formation of the “Malawi Radiology Collaboration Program”. This is an exciting project where we are fortunate to be working with several local stakeholders to help deliver sustainable improvements to local Imaging diagnostics services.

Programme delivery

Point of care Ultrasound Training

Following on from our successful pilot program in 2021, in 2022 we were delighted to sign a formal 3 -year partnership with the Department of Medicine, University of Health and Allied Sciences in HO, Ghana. Under this partnership agreement we will be developing and delivering a Point of Care Ultrasound capacity training program. The First year of the program has resulted in increased access to bedside ultrasounds tests by an estimated 600 patients per year. We were particularly pleased to note that one of our trainees’ colleagues joined us from The Gambia. This we think highlights the demand, need and opportunity to scale this beyond Ghana.

Three of the participants on the training program were signed off as trainers, which has helped kickstart the national training capacity improvements we have been hoping to see. In addition, the Ghana College of Physicians has recognized our POCUS training for their professional development requirements.

Conversations with a range of stakeholders from medical colleges to various health care providers and policy makers were initiated to inform development of a sustainability plan for ongoing training and service expansion beyond a three-year program. We are encouraged by a strong interest at all levels in supporting capacity building in POCUS.

Presentations on POCUS practice in Ghana and early impact evaluation were delivered at relevant national and international conferences. This is helping to increase awareness of the benefits of POCUS in Ghana and is raising the profile of Worldwide Radiology.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 NOVEMBER 2022**

The Malawi Radiology Collaboration Programme

Building on our existing work and links in Malawi, in April we finalised plans with three of our partners to form the “Malawi Radiology Collaboration Programme”. Bringing together Radiology activities at the Queen Elizabeth Central Hospital (QECH), The Kamuzu University of Health and Allied Sciences and the Malawi Liverpool Wellcome Trust Clinical Research programme (MLW), with a view to expand support over the coming years in a coordinated fashion.

The early outputs from this collaboration are encouraging and included:

- A WWR collaboration to design and implement a remote teaching initiative. This together with mentoring for 4 new Trainee Radiologists, supporting the local radiology team.
- A national CT study day was facilitated bringing together all stakeholders involved in the expansion of CT facilities across the country, discussing national guidelines, quality assurance and delivering technical training.
- The establishment of a novel pro-bono teleradiology service, connecting QECH with a panel of 6 international WWR volunteer reporters.
- A signed partnership with Collective Minds Radiology Ltd, who will provide Cloud based image sharing solution supporting this service.
- The setting up of a research team at MLW to evaluate this new teleradiology service.

Alongside these workstreams, we continue to expand our network through smaller academic collaborations and invited presentations related to our work at national and international conferences.

Funding

We continue to rely heavily on the generous donations from our increasing network of friend's volunteers and supporters. However, in FY22 we reached an important milestone, with our first corporate grant from Bayer Ltd, subsequently a second grant was successfully won from Roche Ghana. Both grants in connection with our point of care ultrasound training initiatives.

Community fundraising remains an important part of our income stream, and we would like to sincerely thank all of those throughout the year have organised sponsored runs, walks and events across the country. The big give was also a huge event, a campaign that began in 2021 but saw a significant donation to the organisation early in our financial year.

Additions to the Board

We welcome to the Board Mr Jim Connolly, President elect of European Society of Emergency Medicine and internationally recognized POCUS expert. Jim brings years of experience and is extremely well respected within the sector.

In addition, we welcome Ms Paula Alionyte who has spent many of the early years inside our organisation and has helped shape its strategy. She has over 10 years of commercial experience in the nonprofit and education sector. We are delighted that she has agreed to join our Board and that she will continue to help guide our growth.

WORLDWIDE RADIOLOGY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

Financial review

WWR funding for both operational and field programs is highly dependent on both donations and grant giving organisations. The latter is aligned very closely to specific projects that WWR engage with and will result in restricted sources of funds. We have ongoing costs associated with our operations that must be maintained from unrestricted sources of funds. These costs relate to legal oversight, accounting services, insurance premiums, communications, and IT support. Our WWR Financial policy states that our level of reserves should be maintained at £3,000. At the close of the financial year on the 30 November 2022 our reserves met this requirement.

Risk policy

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

As we move more of our work from pilot phase to full sustainable programs at larger scale, we need to capture more of our output data to measure the long-term impact of our work. A new strategic plan will be developed with input from partners and funders. The emphasis on Monitoring evaluation and learning together with impact data will inform our communication with stakeholders and prime us for sourcing larger grants for scale program deployments.

Consequently, we will also invest more in Fy23 on our funding platform strengthening this aspect of our model by using expert support to drive a greater cadence to our Trusts and Foundation applications.

Year 2 of the POCUS program is a milestone for the organisation , and the quality of our impact data at this stage is vitally important. We will be investing here to ensure high quality capture and interpretation of the data.

The demand for our work is strong within the regions we operate however we see opportunities in both West and East Africa. An evaluation of POCUS for the Gambia will be made in the coming months.

The Pilot radiology service we have implemented in Malawi has the potential to be path breaking. We will be implementing research methodologies to understand better how our Teleradiology service could be used to help build capacity in Malawi.

Our remote teaching initiatives for Radiology Trainees will be evaluated and expanded.

We will be working with the Clinical Research unit at Malawi Liverpool Wellcome Trust to prepare a proposal for Diagnostic Imaging support & Research as part of the next Wellcome trust funding round in 2025.

We will continue to expand our Network of partners and collaborators, this helps drive a growing pipeline of highly qualified volunteers, programs and potential funders.

Structure, governance and management

The charitable company was incorporated on 1st November 2017 in England and Wales and is limited by guarantee. It is governed in accordance with its Memorandum and Articles dated 21st June 2018 and is a registered company (number 11042080) and charity (number 1178885).

Trustees

The trustees who have served during the year and since the year end are set out below. Trustee appointments are made at the Annual General Meeting of members and they hold office until they retire or are removed.

D T Hayes

A M Chittenden

P D B Cornell

Dr G S Dodge

Dr R Dwivedi

P Alionyte

Dr J Connolly

(Resigned 16 March 2022)

(Appointed 27 October 2022)

(Appointed 27 October 2022)

WORLDWIDE RADIOLOGY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

Concluding remarks

We are pleased with our progress this year on several fronts. We have established a clear product and service offering which is well aligned to our objectives and theory of change. We see evidence of this as grant funding is growing as a proportion of our overall income stream, and partners continue to look for ways to engage with us across a broad range of unmet needs in Sonography and Radiology support and education. We also see evidence that the field of Imaging diagnostics is being increasingly understood to be a vital element of care in low resource settings. Although we have made progress, we need to invest more in elements of our organization that ultimately will drive our sustainability. Monitoring and evaluation, impact analysis and our funding platform require careful development so that are aligned with our long-term goals of sustainability.

As I noted last year at this time "The funding environment in Global Health remains challenging. However, the vision for universal health coverage and the high-level international recognition of the important role of imaging diagnostics in delivering on that vision gives us cause for optimism". We have reasons to be more optimistic as an organisation, however we cannot be complacent as there is so much more that needs to be done.

Public Benefit Statement

The trustees confirmed that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit".

The trustees' report, including the strategic report, was approved by the Board of Trustees.



D T Hayes

Trustee

Dated: 15 July 2023

WORLDWIDE RADIOLOGY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WORLDWIDE RADIOLOGY

I report to the trustees on my examination of the financial statements of Worldwide Radiology (the charity) for the year ended 30 November 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Mitchell Charlesworth (Audit) Limited.

P L Griffiths FCA DChA

Mitchell Charlesworth (Audit) Limited

3rd Floor
5 Temple Square
Temple Street
Liverpool
Merseyside
L2 5RH

Dated: 15 July 2023

WORLDWIDE RADIOLOGY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	2	41,650	21,684	63,334	60,934	7,725	68,659
Other income	3	9,102	-	9,102	1,281	-	1,281
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total income		50,752	21,684	72,436	62,215	7,725	69,940
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Expenditure on:</u>							
Charitable activities	4	51,737	24,304	76,041	58,324	2,895	61,219
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net (expenditure)/income for the year/							
Net movement in funds		(985)	(2,620)	(3,605)	3,891	4,830	8,721
 Fund balances at 1 December 2021							
		<u>32,394</u>	<u>5,663</u>	<u>38,057</u>	<u>28,503</u>	<u>833</u>	<u>29,336</u>
 Fund balances at 30 November 2022							
		<u>31,409</u>	<u>3,043</u>	<u>34,452</u>	<u>32,394</u>	<u>5,663</u>	<u>38,057</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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BALANCE SHEET

AS AT 30 NOVEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		4,882		4,597
Current assets					
Debtors	10	5,048		5,402	
Cash at bank and in hand		26,483		33,540	
		<u>31,531</u>		<u>38,942</u>	
Creditors: amounts falling due within one year	11	<u>(1,961)</u>		<u>(5,482)</u>	
Net current assets			29,570		33,460
Total assets less current liabilities			<u>34,452</u>		<u>38,057</u>
Income funds					
Restricted funds	13		3,043		5,663
Unrestricted funds			31,409		32,394
			<u>34,452</u>		<u>38,057</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 15 July 2023

Daniel Hayes

D T Hayes

Trustee

Company registration number 11042080

WORLDWIDE RADIOLOGY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

Charity information

Worldwide Radiology is a private company limited by guarantee incorporated in England and Wales. The registered office is 6 Hope Place, Liverpool, Merseyside, L1 9BG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, and having due regard to the impact of Covid-19, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

No amount is included in the accounts for volunteer time in line with the SORP (FRS 102).

WORLDWIDE RADIOLOGY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes investment management fees.
- Expenditure on charitable activities includes cost of providing financial support to those in need.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs and other administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

The analysis of these costs is included in note 5.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Medical equipment	20% per annum
Computers	20% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

WORLDWIDE RADIOLOGY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	41,650	21,684	63,334	60,934	7,725	68,659

3 Other income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Other income	9,102	1,281

WORLDWIDE RADIOLOGY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

4 Charitable activities

	ARCS*	Project POCUS Ghana Malawi		Other	Total 2022	Total 2021
	2022	2022	2022	2022		
	£	£	£	£	£	£
Staff costs	-	-	-	-	-	2,400
Consultancy fees	2,881	638	2,690	2,835	9,044	5,036
Honorarium	-	-	298	-	298	-
Travel and subsistence	-	-	10,492	-	10,492	12,925
Advertising and marketing	-	-	1,016	-	1,016	-
Training	240	-	7,816	-	8,056	763
Registration documentation	-	1,266	-	-	1,266	-
Insurance	-	-	-	-	-	2,750
IT support	-	1,337	-	-	1,337	-
Other expenses	-	17	1,159	-	1,176	3,344
	<u>3,121</u>	<u>3,258</u>	<u>23,471</u>	<u>2,835</u>	<u>32,685</u>	<u>27,218</u>
Share of support costs (see note 5)	3,648	4,780	25,936	3,314	37,678	29,671
Share of governance costs (see note 5)	564	589	4,012	513	5,678	4,330
	<u>7,333</u>	<u>8,627</u>	<u>53,419</u>	<u>6,662</u>	<u>76,041</u>	<u>61,219</u>
Analysis by fund						
Unrestricted funds	5,687	7,653	31,735	6,662	51,737	58,324
Restricted funds	1,646	974	21,684	-	24,304	2,895
	<u>7,333</u>	<u>8,627</u>	<u>53,419</u>	<u>6,662</u>	<u>76,041</u>	<u>61,219</u>

WORLDWIDE RADIOLOGY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

4 Charitable activities

(Continued)

For the year ended 30 November 2021

	ARCS*	Project POCUS Ghana		Other	Total
	£	Malawi	£	£	2021
		£			£
Staff costs	2,400	-	-	-	2,400
Consultancy fees	1,486	-	3,550	-	5,036
Travel and subsistence	-	3,903	8,683	339	12,925
Training	-	-	763	-	763
Insurance	-	2,750	-	-	2,750
Other expenses	-	2,334	1,010	-	3,344
	<u>3,886</u>	<u>8,987</u>	<u>14,006</u>	<u>339</u>	<u>27,218</u>
Share of support costs (see note 5)	4,235	9,797	15,269	370	29,671
Share of governance costs (see note 5)	618	1,430	2,228	54	4,330
	<u>8,739</u>	<u>20,214</u>	<u>31,503</u>	<u>763</u>	<u>61,219</u>
Analysis by fund					
Unrestricted funds	6,252	19,806	31,503	763	58,324
Restricted funds	2,487	408	-	-	2,895
	<u>8,739</u>	<u>20,214</u>	<u>31,503</u>	<u>763</u>	<u>61,219</u>

* African Research Consortium on Sepsis

WORLDWIDE RADIOLOGY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

5 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	17,745	-	17,745	-	-	-
Depreciation	1,101	-	1,101	273	-	273
Travel	1,464	-	1,464	148	-	148
Subscriptions	498	-	498	783	-	783
Administration and marketing support	14,240	-	14,240	21,298	-	21,298
Office expenses	156	-	156	415	-	415
Bank charges	149	-	149	92	-	92
Other expenses	561	-	561	718	-	718
Advertising and marketing	225	-	225	96	-	96
IT software and consumables	1,539	-	1,539	5,848	-	5,848
Legal and professional	-	-	-	-	270	270
Independent examination fees	-	1,800	1,800	-	1,542	1,542
Accountancy	-	3,128	3,128	-	1,811	1,811
Trustee indemnity insurance	-	750	750	-	707	707
	<u>37,678</u>	<u>5,678</u>	<u>43,356</u>	<u>29,671</u>	<u>4,330</u>	<u>34,001</u>
Analysed between						
Charitable activities	<u>37,678</u>	<u>5,678</u>	<u>43,356</u>	<u>29,671</u>	<u>4,330</u>	<u>34,001</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

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

WORLDWIDE RADIOLOGY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

7	Employees	(Continued)	
	Employment costs	2022	2021
		£	£
	Wages and salaries	17,388	2,400
	Other pension costs	357	-
		<u>17,745</u>	<u>2,400</u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Medical equipment	Computers	Total
	£	£	£
Cost			
At 1 December 2021	3,829	1,041	4,870
Additions	-	1,386	1,386
	<u>3,829</u>	<u>2,427</u>	<u>6,256</u>
At 30 November 2022	3,829	2,427	6,256
Depreciation and impairment			
At 1 December 2021	221	52	273
Depreciation charged in the year	766	335	1,101
	<u>987</u>	<u>387</u>	<u>1,374</u>
At 30 November 2022	987	387	1,374
Carrying amount			
At 30 November 2022	<u>2,842</u>	<u>2,040</u>	<u>4,882</u>
At 30 November 2021	<u>3,608</u>	<u>989</u>	<u>4,597</u>

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	4,870	5,368
Prepayments and accrued income	178	34
	<u>5,048</u>	<u>5,402</u>

WORLDWIDE RADIOLOGY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	2,619
Other creditors	161	-
Accruals and deferred income	1,800	2,863
	<u>1,961</u>	<u>5,482</u>

12 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £357 (2021 - £-).

WORLDWIDE RADIOLOGY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 December 2020	Incoming resources	Resources expended	Balance at 1 December 2021	Incoming resources	Resources expended	Balance at 30 November 2022
	£	£	£	£	£	£	£
African Research Consortium on Sepsis (ARCS)	833	3,300	(2,487)	1,646	-	(1,646)	-
Ultrasound equipment fund	-	4,425	(408)	4,017	-	(974)	3,043
Bayer AG	-	-	-	-	18,000	(18,000)	-
Global Placement Bursaries for Health Partnerships	-	-	-	-	3,684	(3,684)	-
	<u>833</u>	<u>7,725</u>	<u>(2,895)</u>	<u>5,663</u>	<u>21,684</u>	<u>(24,304)</u>	<u>3,043</u>

African Research Consortium on Sepsis (ARCS) - The National Institute of Health Research (NIHR) Global Fund supported programme is hosted by the Liverpool School of Tropical Medicine and delivers training and research support at three sites in Gabon, Malawi and Uganda.

A trustee has provided funds for the purchase of Ultrasound equipment for training purposes.

Bayer AG provided a grant to fund the Point of Care Ultrasound course in Ghana.

Global Placement Bursaries for Health Partnerships provided a grant to fund the level 2 module of POCUS.

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 30 November 2022 are represented by:						
Tangible assets	1,839	3,043	4,882	580	4,017	4,597
Current assets/(liabilities)	29,570	-	29,570	31,814	1,646	33,460
	<u>31,409</u>	<u>3,043</u>	<u>34,452</u>	<u>32,394</u>	<u>5,663</u>	<u>38,057</u>

WORLDWIDE RADIOLOGY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

15 Related party transactions

Donations of £100 (2021 £4,525) were received from trustees during the year.

There were no other related party transactions during the year (2021 £Nil).