

# **TRANSPLANT GAMES & RECREATIONAL FUND**

Charity Registration No.0268572

Report and Unaudited Financial Statements  
Year ended 31 March 2024

## **TRANSPLANT GAMES & RECREATIONAL FUND**

<b>Status:</b>	Charity Registration No.0268572 The Charity's governing document is its Trust Deed. The charity has currently been removed from the register of Charities maintained by Charity Commission. The Trustees are taking necessary steps to have it reinstated.
<b>Registered Office:</b>	32 Chandlers Drive Erith Kent DA8 1LL
<b>Trustees:</b>	Suzanne Collin Dr Stephen Marks Nicos Kessaris
<b>Independent examiner:</b>	Shruti Soni FCCA FCIE Shruti Soni Ltd Chartered Certified Accountants 117a St. John's Hill, Sevenoaks TN13 3PE

# **TRANSPLANT GAMES & RECREATIONAL FUND**

## **Trustees' Report for the year ended**

**31 March 2024**

The trustees present their report and the financial statements for the year ended 31 March 2024. This Trustees Report and the associated Financial Statements have been prepared in accordance with guidance for preparing Charity Accounts and Reports presented in “Accounting and Reporting by Charities: Statement of Recommended Practice” and are therefore in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019) – (Charities SORP FRS 102) together with the Charity's constitution.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity's governing document is its Trust Deed. It is governed by a Board of Trustees who meet regularly during the year. The trustees are responsible for managing and running of the charity as it does not employ any staff to reduce costs.

### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE**

The objective of the Transplant Games and Recreational Fund (TGRF) is to provide funds to promote wellbeing and enable patients up to the age of 17 years who are under the care of the Renal Unit at Great Ormond Street Hospital for Children NHS Trust to partake in recreational pursuits and attend the British Transplant Games and other Transplant events.

The TGRF aim is to support all current Renal Transplant Patients at Great Ormond Street Hospital who are medically eligible to attend the British Transplant Games the opportunity to attend. All families who attend the games for the first time, attend free of charge so they can experience the event for the first time without any financial implications. The charity aims to support returning families with a fifty percent subsidy in their accommodation costs for the transplant recipient and their immediate family. The games registration costs will also be subsidised. If there are sufficient funds, further financial support will be considered on a case-by-case basis for families who require it. Financial support for other events such as the Winter Transplant Games and the World Transplant games will also be considered.

### **STATEMENT OF PUBLIC BENEFIT**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

## RESERVE POLICY

The reserves policy is that at least 6 months expenditure to be retained as reserves at all times. In this financial year the reserves met the target due to increase in fundraising efforts from families.

## FINANCIAL REVIEW

The Charity's total income and expenditure for the year were £31,152 (2023:£18,671) and £38,270 (2023:£21,230) respectively. The charity's net expenditure for the year stood at £7,118 (2023: £2,559). At the year end, the Charity had total reserves of £22,183 (2023:£29,301).

## Going Concern

The trustees are satisfied that the charity will continue to be a going concern for the foreseeable future.

## Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 06.01.2025..... and signed on its behalf.

*Suzanne Collin*

Name: Suzanne Collin (Trustee)

## **Independent Examiner's Report to the Trustees of TRANSPLANT GAMES & RECREATIONAL FUND**

I report on the financial statements of the company for the year ended 31 March 2024 as set out on pages 6 to 11.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

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

### **Shruti Soni ACCA**

Shruti Soni Ltd • Chartered Certified Accountants  
117a St. John's Hill, Sevenoaks TN13 3PE

Date:

**TRANSPLANT GAMES & RECREATIONAL FUND**  
**Statement of financial activities (incorporating an income and expenditure account)**

**For the year ended 31 March 2024**

			<b>2024</b>			2023
	Unrestricted	Restricted	<b>Total</b>	Unrestricted	Restricted	<b>Total</b>
	fund	fund	<b>funds</b>	fund	fund	<b>funds</b>
<u>Note</u>	£	£	£	£	£	£
<b>Income from:</b>						
Donations and legacies						
Great Ormond Street Hospital						
Children's Charity	-	22,500	22,500	-	15,000	15,000
Other donations	8,652	-	8,652	3,671	-	3,671
<b>Total income:</b>	<b>8,652</b>	<b>22,500</b>	<b>31,152</b>	<b>3,671</b>	<b>15,000</b>	<b>18,671</b>
<b>Expenditure on:</b>						
<b>Charitable activities</b>						
<b>Transplant Games</b>						
Accommodation and meals after contribution	11,569	22,500	34,069	1,581	15,000	16,581
Participant Fees	3,478	-	3,478	3,185	-	3,185
<b>Support costs</b>						
Meeting and general expenses	195	-	195	954	-	954
Accountants fee	528	-	528	510	-	510
<b>Total expenditure:</b>	<b>15,770</b>	<b>22,500</b>	<b>38,270</b>	<b>6,230</b>	<b>15,000</b>	<b>21,230</b>
<b>Net income/(expenditure)</b>	<b>(7,118)</b>	<b>-</b>	<b>(7,118)</b>	<b>(2,559)</b>	<b>-</b>	<b>(2,559)</b>
<b>Net movement in funds</b>	<b>(7,118)</b>	<b>-</b>	<b>(7,118)</b>	<b>(2,559)</b>	<b>-</b>	<b>(2,559)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	29,301	-	29,301	31,860		31,860
<b>Total funds carried forward</b>	<b>22,183</b>	<b>-</b>	<b>22,183</b>	<b>29,301</b>	<b>-</b>	<b>29,301</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 6 to the financial statements.

# TRANSPLANT GAMES & RECREATIONAL FUND

## Balance sheet

As at 31 March 2024

	Note	£	2024 £	£	2023 £
<b>Current assets:</b>					
Cash at bank and in hand		<b>22,663</b>		29,781	
		<b>22,663</b>		29,781	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	4	<b>480</b>		480	
			<b>22,183</b>		29,301
<b>Total assets less current liabilities</b>			<b>22,183</b>		29,301
<b>Total net assets / (liabilities)</b>			<b>22,183</b>		29,301
<b>The funds of the charity:</b>					
General funds		<b>22,183</b>		29,301	
Total unrestricted funds			<b>22,183</b>		29,301
<b>Total charity funds</b>			<b>22,183</b>		29,301

These financial statements were approved by the Board on 06.01.2025 and signed on its behalf by:

*Suzanne Collin*

Trustee

Name: Suzanne Collin

Date: 06.01.2025

# TRANSPLANT GAMES & RECREATIONAL FUND

## Notes to the financial statements

For the year ended 31 March 2024

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### 1 Accounting policies

#### a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

#### b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

#### c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### e) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

#### f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of performances and choral singing activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading



# TRANSPLANT GAMES & RECREATIONAL FUND

## Notes to the financial statements

For the year ended 31 March 2024

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### **1 Accounting policies (continued)**

#### **g) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **h) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

#### **i) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

# TRANSPLANT GAMES & RECREATIONAL FUND

## Notes to the financial statements

For the year ended 31 March 2024

### 2 Related party transactions

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

There are no related party transactions to disclose.

No trustee or other person related to the charity had any personal interest in any contractor transaction entered into by the charity during the year (2023: nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

The trustees take part in the day to day running and management of the Charity.

### 3 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable

### 4 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	480	480
	<u>480</u>	<u>480</u>

### 5 Analysis of net assets between funds

	2024		2023	
	Unrestricted fund £	Total funds £	Unrestricted fund £	Total funds £
Net current assets	22,183	22,183	29,301	29,301
Net assets at the end of the year	<u>22,183</u>	<u>22,183</u>	<u>29,301</u>	<u>29,301</u>

## TRANSPLANT GAMES & RECREATIONAL FUND

### Notes to the financial statements

For the year ended 31 March 2024

#### 6 Movements in funds

	1-Apr-23 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	31-Mar-24 £
<b>Restricted funds:</b>					
Great Ormond Street Hospital Children's Charity	-	22,500	(22,500)	-	-
<b>Total restricted funds</b>	-	22,500	(22,500)	-	-
<b>Unrestricted funds:</b>					
<b>General funds</b>	29,301	8,652	(15,770)	-	<b>22,183</b>
<b>Total unrestricted funds</b>	29,301	8,652	(15,770)	-	<b>22,183</b>
<b>Total funds</b>	29,301	31,152	(38,270)	-	<b>22,183</b>

	1-Apr-22 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	1-Apr-23 £
<b>Restricted funds:</b>					
Great Ormond Street Hospital Children's Charity	-	15,000	(15,000)	-	-
<b>Total restricted funds</b>	-	15,000	(15,000)	-	-
<b>Unrestricted funds:</b>					
<b>General funds</b>	31,860	3,671	(6,230)	-	<b>29,301</b>
<b>Total unrestricted funds</b>	31,860	3,671	(6,230)	-	<b>29,301</b>
<b>Total funds</b>	31,860	18,671	(21,230)	-	<b>29,301</b>