

**Report of the Trustees and
Financial Statements for the Year Ended 31 October 2018
for
Resurge Africa**

Brett Nicholls Associates
63 Ruthven Lane
Glasgow
G12 9BG

**Contents of the Financial Statements
for the Year Ended 31 October 2018**

	Page
Reference and Administrative Details	1
Chairman's Report	2
Report of the Trustees	3 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 19

**Reference and Administrative Details
for the Year Ended 31 October 2018**

TRUSTEES	Stephen Collier Paul Drake FRCS Stephen Hodgson (appointed 1.3.19) Catherine Liao Arthur McG Morris OBE FRCS Albert Bedford Paintsil FRCS Odhran Shelley FRCS Margaret Strick Patrick Turay Stuart Watson (resigned 14.2.19) Martyn HC Webster FRCS Opoku Ware Ampomah Robert Scott Brown
REGISTERED OFFICE	4a Liberator House Prestwick International Airport Prestwick South Ayrshire KA9 2PT
REGISTERED COMPANY NUMBER	SC395905 (Scotland)
REGISTERED CHARITY NUMBER	SC020924
INDEPENDENT EXAMINER	Brett Nicholls Associates 63 Ruthven Lane Glasgow G12 9BG
BANKERS	The Royal Bank of Scotland 23 Sauchiehall Street Glasgow G2 3AD

**Chairman's Report
for the Year Ended 31 October 2018**

I would like to thank our Ghanaian Directors for hosting the 2018 ReSurge Africa Annual General Meeting. This represents a first for the charity and reflects the central role that our colleagues in Ghana have taken in delivering reconstructive care, and also in training others in reconstructive surgery.

I wish to thank all those who have supported the charity over the past year, our directors from Ghana and Sierra Leone, along with our other directors from the United Kingdom, Canada and the United States. The charity recognises the work and energy of many individuals and volunteer organisations, who continue to support our shared goal to develop Reconstructive plastic surgery services, in Ghana and Sierra Leone. I thank those individuals whose training we have supported, for their commitment to patient care. I especially thank Elizabeth Dell and Beverley Mannin Medine in our management team, for ensuring the smooth and efficient administration of the organisation. I thank too Martyn Webster and Arthur Morris for their stewardship and immense commitment to the Charity.

On behalf of our charity I extend sincere thanks to colleagues in other organisations; in particular members of the British Society for Surgery of the Hand (BSSH) who have led surgical teams, and extended a commitment to supporting training in Sierra Leone. I also thank Dr Sabapathy and his unit in Gangha Hospital Coimbatore, and the staff of Canniesburn Plastic Surgery unit in Glasgow, the Jersey Overseas Aid Commission and the Royal College of Surgeons and Physicians in Glasgow for their ongoing support.



Odhran Shelley FRCS

Date: 19 June 2019.....

**Report of the Trustees
for the Year Ended 31 October 2018**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2018. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Mission

Establishment of a sustainable self sufficient reconstructive plastic surgery service in Africa.

Objectives

To use the techniques of reconstructive plastic surgery to alleviate suffering caused by damage to bodies from fire, disease, trauma and birth defects.

To provide training that will enable the establishment of essential self-sustaining reconstructive surgery units in West Africa.

This involves training of African reconstructive surgeons, anaesthetists, nurses and therapists. It includes working in partnership with local authorities to ensure that these highly skilled trainees will be able to function within a supported unit - by providing or facilitating mentorship, clinical infrastructure, equipment and auxiliary support staff.

There have been no changes in the objectives since the last financial statements.

Background

Resurge Africa was established in Scotland in 1992. On a visiting surgical mission to Ghana, surgeon Jack Mustarde rose to the challenge issued by the president of Ghana to address the critical absence of a reconstructive surgery service. Resurge Africa has successfully established West Africa's first Reconstructive Plastic Surgery and Burns service in Ghana. By intensively training African surgeons, anaesthetists, nurses and therapists and by providing premises and the necessary medical equipment, a self-sustaining, highly skilled service has developed to serve the people of Ghana.

Resurge Africa now consolidates this achievement through continuing to support postgraduate surgical trainees from Ghana through advanced fellowships at recognised international reconstructive surgery units.

In 2009 Resurge Africa extended its work to Sierra Leone, to build the country's first reconstructive surgery unit. A devastating civil war ended in 2002, leaving apocalyptic living conditions and minimal medical or training infrastructure. The successful surgical units in Ghana provided the model and also support for training of Sierra Leonean staff. This new long term project is a partnership with the Holy Spirit Hospital in Makeni and the Sierra Leonean Ministry of Health. In addition to an equipped unit, the Charity is training surgeons and ancillary staff in the techniques required to treat the conditions encountered locally.

In Sierra Leone reconstructive surgery operations have increase in 4 years from zero to 300 per annum thanks to the work of our voluntary medical missions. In future, and following the successful model in Ghana, all operations will be carried out by Sierra Leonean teams.

There are numerous excellent international charities which provide medical missions to West Africa. They fund teams which carry out vital surgery on patients who would otherwise have no hope of treatment. Resurge Africa is different in that our primary goal is the delivery of training. We enable the infrastructure for specialist surgical units, and invest in the long-term training of clinical staff to run these units. Training missions are used as part of setting up self-sustaining surgical units. These missions also treat many patients. Our real achievement is the lifelong contribution that a trained African surgeon will make to the lives of countless people over the span of their career. This is measured not only in transformed lives of patients, but in the leadership and inspiration that our trainees will provide to those who follow.

Our project will have succeeded when this Charity is no longer needed for the running of the reconstructive surgery units; when its trainees can provide the clinical expertise and the leadership to sustain their unit independent of our support. This self-sufficiency is even more powerfully expressed as that unit provides support to other regional centres. In this our project in Ghana has exceeded even the ambitious aims of the original founder.

**Report of the Trustees
for the Year Ended 31 October 2018**

OBJECTIVES AND ACTIVITIES

Beneficiaries in West Africa

Patients: Reconstructive surgery treats the often life-threatening physical damage caused to bodies by burns, accidents, cancers, tropical ulcers, conflict and genetic diseases; damage that leads to disability, deformity, marginalisation and death.

Medical staff: By increasing the numbers and skills of African surgeons, anaesthetists, nurses and therapists, more patients can be treated each year, better recovery and rehabilitation attained, waiting lists reduced, better outreach services developed and more African to African training carried out. All personnel trained over the years in Scotland and Africa by Resurge Africa remain in their countries, employed by their health services.

ACHIEVEMENT AND PERFORMANCE

Supporting training and trainees

ReSurge Africa continues to advance reconstructive plastic surgery services by supporting the training of individuals from Ghana and Sierra Leone. This is provided locally and in partnership, between Ghana, Sierra Leone, India and the United Kingdom. Ghana plays a central role delivering education and providing training for nurses, surgeons and therapists.

We are delighted to have a ReSurge volunteer established at the HSH Makeni, and are very grateful for the dedication and work of Dickya Labicane in advancing education and best practice in Makeni. We also thank Gaelle Smith for her work as a physiotherapist at HSH.

The trip to Sierra Leone led by Ghanaian surgeon Edem Anyigba, along with anaesthetic trainee Mohammed Kargbo and surgical trainee Abdulai Jalloh was a success and the leadership and specialist care from both Ghanaian and Sierra Leoneans represented a further milestone for our charity.

I would like to thank all of those who support and mentor those individuals, including Opoku Ampomah and Albert Paintsil, Catherine Liao, Patrick Turay, Stuart Watson and Margaret Strick. We recognise the challenges associated with the training process. Reports from trainees provide useful insight to individuals' strengths and needs for support and better allow us to target training.

Sierra Leone

This year in Sierra Leone we met the Head of the College of Medicine and Allied Health Specialties. (COMAHS). We received support to have the Holy Spirit Hospital in Makeni recognised as a training hospital for the Medical School. We also met the Director of the Connaught Hospital group who similarly committed to a relationship with the charity, and welcomed our support of modules in Reconstructive surgery as a part of the newly set up surgical training scheme.

We also met with representatives of anaesthesia, and agreed, along with our director Robert Scott Brown to lend support to the anaesthetic training programme in Sierra Leone. This will ensure that patient safety and safe anaesthesia are central to our care model. These areas will be led by our sister charity Surg and Restore, who have now undertaken to fund physician anaesthetist training.

It is increasingly important to record activity, to capture accurate and reliable information on our projects. We encourage good data collection on patient outcomes as a central element in good practice.

Doing so will allow us to better define the quantity of cases, complexities of problems, and outcome, so that we recognise those areas which require further investment of time, training, and resources. This will provide an instrument which will guide us on training requirements, and scholarship opportunities, and allow us to better engage with funding partners. We plan to work closely with our partners in Sierra Leone, and InterBurns to educate and determine the need for burn care and in Sierra Leone. Working with the BSSH we hope to determine the incidence and effect of upper limb injuries in Sierra Leone.

The Educational Centre at the Holy Spirit Hospital (HSH) Makeni is now used regularly for educational purposes. We are grateful to all of those who have been involved ensuring that the facility, and its computer network is operational.

Significant work has been undertaken to build theatre and burn unit facilities in Makeni. These will need further investment to provide necessary theatre and burn care facilities. We identified the need to develop Oxygen plant facilities in Makeni, and have met with a local contractor who has designed and costed these plant facilities. Reliable Oxygen supply is vital to safe anaesthesia, and patient care, and we hope to achieve funding for this project

**Report of the Trustees
for the Year Ended 31 October 2018**

ACHIEVEMENT AND PERFORMANCE

Ghana

We recognise the central role that Ghana plays in the Charity, and the unit in Korle Bu has already established itself as a centre which delivers advanced surgical care, including reconstructive microsurgery. I am pleased that the vision we spoke of at our AGM in 2017 has been realised, with new surgical microscopes and equipment at Korle Bu Hospital. We hope that this will allow the establishment of a full microsurgical training facility in the future. This facility will add greatly to the training opportunities in Ghana, and link with other courses providing training in soft tissue reconstruction. We thank our Ghanaian colleagues for teaching and training future surgeons, anaesthetists, nurses, specialist nurses, therapists and health support workers. We are committed to supporting Ghana as a centre of excellence, and a hub for training.

FINANCIAL REVIEW

Results

In the year to 31 October 2018 the charity made a surplus of £17,932 (2017: deficit of -£110,678).

At balance date, reserves stood at £418,241 (2017: £400,309) with £349,587 of these being unrestricted (2017: £370,177).

Principal funding sources

The charity continued to secure funds to meet its objectives in the form of donations, both large and small, from many kind donors. The Trustees would like to express their thanks and gratitude to all those individuals, trusts and organisations that have contributed either in cash or in kind to the charity.

Investments

The Patients' Assistance Fund decreased from £191,903 as at 1st November 2017 to £187,553 as at 31st October 2018. There were unrealised losses of -£4,350 attributable to an decrease in the value of listed shares.

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be approximately nine months of the expenditure. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity.

Restatement

In the course of the independent examination, it was discovered that some funds were incorrectly represented as restricted funds in the 2016/17 accounts, and so they have been restated. Further detail is provided in Note 11.

Free services

The charity is grateful to its skilled volunteers for the time they dedicate to training medical staff in West Africa, and to the hospitals and suppliers who donate surplus equipment for the African hospitals.

	2018	2017
Voluntary plastic surgery services and voluntary nursing activities	97,500	163,100
Donated medical equipment and supplies, estimated value	27,700	27,284
	<hr/>	<hr/>
	125,200	190,384
	<hr/> <hr/>	<hr/> <hr/>

**Report of the Trustees
for the Year Ended 31 October 2018**

FUTURE PLANS

Determining need

We have initiated new partnerships in the past year, and strengthened others. By forging a coalition of individuals and organisations interested and committed to training we hope to better deliver our goals. Good data will be key to our success. It is increasingly important to record activity, to capture accurate and reliable information on our projects. We must encourage good data on patient outcomes as a central element in good practice.

We must do this so that we can better define the quantity of work load, complexities of problems, and outcome, so that we recognise those areas which require further investment of time, training and resources. This may also be useful as an instrument which will guide us on tailoring individuals training requirements, and scholarship opportunities, as well as potentially interested funding partners.

Facilities and Equipment

We are delighted that new burn unit facilities are available in Korle Bu Hospital. We recognise that as increasingly complex work is performed that microsurgical training facilities would enhance learning opportunities locally. We thank our Ghanaian colleagues for teaching and training future surgeons, nurses and nurse anaesthetist.

The Educational Centre at the Holy Spirit Hospital (HSH) Makeni is now used regularly for educational purposes. We are very grateful to Paul Drake and Eddie Carberry who visited Makeni this year to build the computer lab. The sterile services and laundry facility are also working well.

Health of the Charity

The financial health of the Charity is sound but this needs the constant attention of all involved to ensure that we can avail of all funding opportunities. We have also been offered a significant sterilising plant which may enhance existing facilities in Makeni or elsewhere.

Growth for the future

We are fortunate to have so many people involved with our charity who share our vision and are passionate and committed to our goals of developing reconstructive surgery in west Africa.

The idea for a reconstructive surgery service, was an acorn planted in Ghana. This small acorn has become a strong Oak.

We hope that our mission to develop sustainable reconstructive surgery services will continue to flourish in the years ahead both in Ghana and Sierra Leone.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a limited company and is governed by its Memorandum and Articles of Association and its constitution.

Charity structures and future

We are fortunate to have so many people involved with our charity who share our vision and are passionate and committed to our goals. As the Charity takes on supervision of an increasing number of trainees and opportunities, we must recognise the workload associated with delivering our responsibilities. To this end we need to consider developing an executive structure to better facilitate delivery of our activities.

ReSurge Africa will continue to work on collaborative projects in areas of shared strategic development, and with our colleagues who supervise trainees, to ensure that goals are achieved in a sustained manner.

We will continue to focus on developing reconstructive surgery in West Africa, recognising that those individuals we train, will become the carers, trainers, and health care leaders of the future.

Recruitment and appointment of new trustees

Appointment of directors is governed by the Constitution of the Charity.

The trustees are authorised to appoint new committee members to fill vacancies arising through resignation or death of an existing committee member.

**Report of the Trustees
for the Year Ended 31 October 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is managed by the Committee who meet on an annual basis to discuss the work of the charity and any future developments. Day to day management of the charity is undertaken by the manager, working with the fundraiser / administrator, and reporting regularly to the trustees and the Chairman according to the project needs.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the Charity.

Key management remuneration

In the opinion of the trustees the only member of key management is the charity manager. In 2018 the total employer costs relating to this post was £14,400 (2017: £14,400).

Approved by order of the board of trustees on **19 June 2019** and signed on its behalf by:



.....
Odhran Shelley FRCS - Trustee

Independent Examiner's Report to the Trustees of Resurge Africa

I report on the accounts for the year ended 31 October 2018 set out on pages nine to nineteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.

Brett Nicholls CA (NZ) FCIE
Association of Charity Independent Examiners
Brett Nicholls Associates
63 Ruthven Lane
Glasgow
G12 9BG

Date:

**Statement of Financial Activities
for the Year Ended 31 October 2018**

		Unrestricted funds	Restricted funds	2018 Total funds	2017 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	144,706	127,151	271,857	218,512
Investment income	3	20	-	20	3
Total		<u>144,726</u>	<u>127,151</u>	<u>271,877</u>	<u>218,515</u>
EXPENDITURE ON					
Charitable activities					
Establishment of medical services in Africa	4	43,826	80,569	124,395	155,312
Other	6	125,200	-	125,200	190,384
Total		<u>169,026</u>	<u>80,569</u>	<u>249,595</u>	<u>345,696</u>
Net gains/(losses) on investments		<u>(4,350)</u>	<u>-</u>	<u>(4,350)</u>	<u>16,503</u>
NET INCOME/(EXPENDITURE)		<u>(28,650)</u>	<u>46,582</u>	<u>17,932</u>	<u>(110,678)</u>
Transfers between funds	16	<u>8,060</u>	<u>(8,060)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(20,590)</u>	<u>38,522</u>	<u>17,932</u>	<u>(110,678)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>370,177</u>	<u>30,132</u>	<u>400,309</u>	<u>510,987</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>349,587</u></u>	<u><u>68,654</u></u>	<u><u>418,241</u></u>	<u><u>400,309</u></u>

Resurge Africa

**Balance Sheet
At 31 October 2018**

		2018	2017
		£	as restated £
	Notes		
FIXED ASSETS			
Tangible assets	12	445	891
Investments	13	187,553	191,903
		<hr/>	<hr/>
		187,998	192,794
 CURRENT ASSETS			
Cash at bank		234,162	210,035
 CREDITORS			
Amounts falling due within one year	14	(3,919)	(2,520)
		<hr/>	<hr/>
NET CURRENT ASSETS		230,243	207,515
 TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/>	<hr/>
		418,241	400,309
 NET ASSETS		<hr/>	<hr/>
		418,241	400,309
		<hr/>	<hr/>
 FUNDS	16		
Unrestricted funds		349,587	370,177
Restricted funds		68,654	30,132
		<hr/>	<hr/>
TOTAL FUNDS		418,241	400,309
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 19 June 2019 and were signed on its behalf by:

.....
Odhran Shelley FRCS-Trustee

**Notes to the Financial Statements
for the Year Ended 31 October 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment	- 25% on cost
--------------------	---------------

Taxation

The charity is exempt from corporation tax on its charitable activities.

Funds

Funds are classified either as restricted funds or unrestricted funds, defined as follows:

- Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

- Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Investments

Investments are shown in the balance sheet at their market value.

Notes to the Financial Statements - continued
for the Year Ended 31 October 2018

2. DONATIONS AND LEGACIES

	2018	2017 as restated
	£	£
Donations	6,110	-
Gift aid	1,271	1,582
Grants	135,731	-
Donations (monetary)	-	26,546
Donations (medical equipment)	27,700	27,284
Donations (volunteer services)	97,500	163,100
Donations for Physio	350	-
Donations for Ghana training	2,920	-
Bank compensation	275	-
	<u>271,857</u>	<u>218,512</u>

Grants received, included in the above, are as follows:

	2018	2017 as restated
	£	£
Bryan Guinness Charitable Trust	4,000	-
Gibson Graham Charitable Trust	500	-
Kirby Lang Charitable Trust	5,000	-
Lambie Estate Bequest	10,000	-
NHS Endowments	880	-
Surge & Restore	7,120	-
States of Jersey	104,231	-
Tennant Charitable Trust	1,000	-
Thirplow Charitable Trust	3,000	-
	<u>135,731</u>	<u>-</u>

3. INVESTMENT INCOME

	2018	2017 as restated
	£	£
Bank interest	<u>20</u>	<u>3</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 5)	Totals
	£	£
Establishment of medical services in Africa	<u>124,395</u>	<u>124,395</u>

There is significant disparity between the current and prior year income and expense categories. This is due to changing to a new accountant, implementation of new bookkeeping systems and a change in the classification of costs.

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2018**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2018	2017 as restated
	£	£
Staff costs	26,400	26,400
Travel	4,928	4,057
Bank charges	116	223
Fundraising	943	2,042
Training	3,000	50,359
Sierra Leone	-	66,417
Accountancy	1,440	3,420
Office expenses	1,957	1,948
Director expenses	746	-
Postage & shipping	445	-
Rent	3,016	-
Telephone & internet	389	-
Anaesthetics	6,408	-
Logistics	17,237	-
Nursing	19,885	-
Physiotherapy	16,918	-
Surgeons	13,521	-
Other Healthcare	1,530	-
Training Visits	5,070	-
Depreciation	446	446
	<u>124,395</u>	<u>155,312</u>

6. OTHER

	2018	2017 as restated
	£	£
Medical equipment	27,700	27,284
Volunteer services	97,500	163,100
	<u>125,200</u>	<u>190,384</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2018	2017 as restated
	£	£
Depreciation - owned assets	<u>446</u>	<u>446</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2018 nor for the year ended 31 October 2017.

Trustees' expenses

Trustees were reimbursed out of pocket expenses of £746 in the year ended 31 October 2018, and £nil in the year ended 31 October 2017.

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2018**

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2018	2017
Charity Manager	1	1
Admin Assistant	1	1
	<u>2</u>	<u>2</u>
	<u><u>2</u></u>	<u><u>2</u></u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	201,124	17,388	218,512
Investment income	<u>3</u>	<u>-</u>	<u>3</u>
Total	201,127	17,388	218,515
EXPENDITURE ON Charitable activities			
Establishment of medical services in Africa	149,903	5,409	155,312
Other	<u>170,629</u>	<u>19,755</u>	<u>190,384</u>
Total	320,532	25,164	345,696
Net gains/(losses) on investments	<u>16,503</u>	<u>-</u>	<u>16,503</u>
NET INCOME/(EXPENDITURE)	(102,902)	(7,776)	(110,678)
Transfers between funds	<u>149,690</u>	<u>(149,690)</u>	<u>-</u>
Net movement in funds	46,788	(157,466)	(110,678)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>323,389</u>	<u>187,598</u>	<u>510,987</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>370,177</u></u>	<u><u>30,132</u></u>	<u><u>400,309</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2018**

11. PRIOR YEAR ADJUSTMENT

In the course of the independent examination it was discovered that a significant portion of the restricted funding brought forward at 1 November 2017 was in fact unrestricted funding.

As the surgical project supported in Ghana became self-sustaining, the charity was able to focus its activities from funding patients to fund only training of medical professionals. The reserves held at this point comprise the Patients Assistance Fund. Since the activities remained within the scope of the wishes of the funders, the balance held in this fund was incorrectly disclosed as a specific restricted fund

In addition, two large donations received in 2016-17 were ring -fenced at the discretion of the trustees to be spent on activity in Sierra Leone and as such are a designated Sierra Leone fund.

The overall result of this restatement is to increase the unrestricted reserves brought forward by £341,593 and to decrease the restricted reserves brought forward by the same amount.

12. TANGIBLE FIXED ASSETS

	Computer Equipment £
COST	
At 1 November 2017 and 31 October 2018	1,783
	<hr/>
DEPRECIATION	
At 1 November 2017	892
Charge for year	446
	<hr/>
At 31 October 2018	1,338
	<hr/>
NET BOOK VALUE	
At 31 October 2018	445
	<hr/> <hr/>
At 31 October 2017	891
	<hr/> <hr/>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 November 2017	191,903
Revaluations	(4,350)
	<hr/>
At 31 October 2018	187,553
	<hr/>
NET BOOK VALUE	
At 31 October 2018	187,553
	<hr/> <hr/>
At 31 October 2017	191,903
	<hr/> <hr/>

There were no investment assets outside the UK.
The cost of the investments on acquisition was £95,000

Notes to the Financial Statements - continued
for the Year Ended 31 October 2018

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017 as restated
	£	£
Other creditors	2,479	-
Accrued expenses	1,440	2,520
	<u>3,919</u>	<u>2,520</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2018 Total funds	2017 Total funds as restated
	£	£	£	£
Fixed assets	445	-	445	891
Investments	187,553	-	187,553	191,903
Current assets	160,099	74,063	234,162	210,035
Current liabilities	1,490	(5,409)	(3,919)	(2,520)
	<u>349,587</u>	<u>68,654</u>	<u>418,241</u>	<u>400,309</u>

16. MOVEMENT IN FUNDS

	At 1/11/17 £	Net movement in funds £	Transfers between funds £	At 31/10/18 £
Unrestricted funds				
Unrestricted funds	27,693	(25,404)	8,060	10,349
Designated - Fixed Assets	891	(446)	-	445
Designated - Sierra Leone	149,690	1,550	-	151,240
Patients Assistance Fund	191,903	(4,350)	-	187,553
	<u>370,177</u>	<u>(28,650)</u>	<u>8,060</u>	<u>349,587</u>
Restricted funds				
Sierra Leone - Establishing Reconstructive Service	20,228	(3,210)	-	17,018
Training of Abulai Jalloh	6,408	(6,408)	-	-
Overseas Aid	3,496	52,700	(8,060)	48,136
Ghana	-	3,500	-	3,500
	<u>30,132</u>	<u>46,582</u>	<u>(8,060)</u>	<u>68,654</u>
TOTAL FUNDS	<u>400,309</u>	<u>17,932</u>	<u>-</u>	<u>418,241</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2018

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted funds	143,176	(168,580)	-	(25,404)
Designated - Sierra Leone	1,550	-	-	1,550
Designated - Fixed Assets	-	(446)	-	(446)
Patients Assistance Fund	-	-	(4,350)	(4,350)
	<u>144,726</u>	<u>(169,026)</u>	<u>(4,350)</u>	<u>(28,650)</u>
Restricted funds				
Sierra Leone - Establishing Reconstructive Service	19,120	(22,330)	-	(3,210)
Overseas Aid	104,231	(51,531)	-	52,700
Ghana	3,800	(300)	-	3,500
Training of Abaulai Jalloh	-	(6,408)	-	(6,408)
	<u>127,151</u>	<u>(80,569)</u>	<u>-</u>	<u>46,582</u>
TOTAL FUNDS	<u>271,877</u>	<u>(249,595)</u>	<u>(4,350)</u>	<u>17,932</u>

Comparatives for movement in funds

	At 1/11/16 £	Net movement in funds £	Transfers between funds £	At 31/10/17 £
Unrestricted Funds				
Unrestricted funds	146,652	(118,959)	-	27,693
Designated - Fixed Assets	1,337	(446)	-	891
Designated - Sierra Leone	-	-	149,690	149,690
Patients Assistance Fund	175,400	16,503	-	191,903
	<u>323,389</u>	<u>(102,902)</u>	<u>149,690</u>	<u>370,177</u>
Restricted Funds				
Sierra Leone - Establishing Reconstructive Service	172,285	(2,367)	(149,690)	20,228
Training of Abaulai Jalloh	11,817	(5,409)	-	6,408
Overseas Aid	3,496	-	-	3,496
	<u>187,598</u>	<u>(7,776)</u>	<u>(149,690)</u>	<u>30,132</u>
TOTAL FUNDS	<u>510,987</u>	<u>(110,678)</u>	<u>-</u>	<u>400,309</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2018

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted funds	201,127	(320,086)	-	(118,959)
Designated - Fixed Assets	-	(446)	-	(446)
Patients Assistance Fund	-	-	16,503	16,503
	<u>201,127</u>	<u>(320,532)</u>	<u>16,503</u>	<u>(102,902)</u>
Restricted funds				
BSHH donation via Steve Hodgson	1,000	(1,000)	-	-
Burns Training	8,888	(8,888)	-	-
Burdett grant for nursing	7,500	(7,500)	-	-
Sierra Leone - Establishing Reconstructive Service	-	(2,367)	-	(2,367)
Training of Abaulai Jalloh	-	(5,409)	-	(5,409)
	<u>17,388</u>	<u>(25,164)</u>	<u>-</u>	<u>(7,776)</u>
TOTAL FUNDS	<u>218,515</u>	<u>(345,696)</u>	<u>16,503</u>	<u>(110,678)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/11/16 £	Net movement in funds £	Transfers between funds £	At 31/10/18 £
Unrestricted funds				
Unrestricted funds	146,652	(144,363)	8,060	10,349
Designated - Fixed Assets	1,337	(892)	-	445
Designated - Sierra Leone	-	1,550	149,690	151,240
Patients Assistance Fund	175,400	12,153	-	187,553
Restricted funds				
Sierra Leone - Establishing Reconstructive Service	172,285	(5,577)	(149,690)	17,018
Training of Abaulai Jalloh	11,817	(11,817)	-	-
Overseas Aid	3,496	52,700	(8,060)	48,136
Ghana	-	3,500	-	3,500
	<u>187,598</u>	<u>38,806</u>	<u>(157,750)</u>	<u>68,654</u>
TOTAL FUNDS	<u>510,987</u>	<u>(92,746)</u>	<u>-</u>	<u>418,241</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2018**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted funds	344,303	(488,666)	-	(144,363)
Designated - Sierra Leone	1,550	-	-	1,550
Designated - Fixed Assets	-	(892)	-	(892)
Patients Assistance Fund	-	-	12,153	12,153
	<u>345,853</u>	<u>(489,558)</u>	<u>12,153</u>	<u>(131,552)</u>
Restricted funds				
Sierra Leone - Establishing Reconstructive Service	19,120	(24,697)	-	(5,577)
Overseas Aid	104,231	(51,531)	-	52,700
BSHH donation via Steve Hodgson	1,000	(1,000)	-	-
Burns Training	8,888	(8,888)	-	-
Burdett grant for nursing	7,500	(7,500)	-	-
Ghana	3,800	(300)	-	3,500
Training of Abaulai Jalloh	-	(11,817)	-	(11,817)
	<u>144,539</u>	<u>(105,733)</u>	<u>-</u>	<u>38,806</u>
TOTAL FUNDS	<u>490,392</u>	<u>(595,291)</u>	<u>12,153</u>	<u>(92,746)</u>

17. RELATED PARTY DISCLOSURES

Three trustees C Liao, M Webster and A and S Watson gave charitable donations totalling £1,690 in the 2017-18 year. In addition, where possible, Directors have voluntarily supported the work of the charity through the payment of their own travel expenses when volunteering their time in West Africa

18. PURPOSES OF UNRESTRICTED FUNDS

General Fund - the unrestricted, free reserves of the charity

Designated Fixed Assets Fund - this represents the net book value of the charities tangible fixed assets

Designated Sierra Leone Fund - funds board specified to support specific training to be carried out in Sierra Leone

Patients Assistance Fund - initial investment to support patient costs abroad which has since grown and been agreed by the trustees to represent a slush fund against which new projects are guaranteed

19. PURPOSES OF RESTRICTED FUNDS

Sierra Leone - funds received to support establishing reconstructive service in Sierra Leone

Training of Abaulai Jalloh - funding to support the training of surgeon A Jalloh

Overseas Aid - States of Jersey commission 2018-2020 for reconstructive surgery and burns treatment in Sierra Leone

Ghana - funding received to support training of Ghanaian surgeons