

REGISTERED COMPANY NUMBER: SC395905 (Scotland)
REGISTERED CHARITY NUMBER: SC020924

Report of the Trustees and
Financial Statements for the Year Ended 31 October 2019
for
Resurge Africa

Brett Nicholls Associates
63 Ruthven Lane
Glasgow
G12 9BG

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for the Year Ended 31 October 2019**

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Resurge Africa

**Reference and Administrative Details
for the Year Ended 31 October 2019**

TRUSTEES

Stephen Collier
Stephen Hodgson (appointed 1.3.19)
Catherine Liao
Arthur McG Morris OBE FRCS
Albert Bedford Paintsil FRCS
Nicholas Bruce Scott
Odhran Shelley FRCS
Margaret Strick
Patrick Turay
Stuart Watson
Martyn HC Webster FRCS
Opoku Ware Ampomah
Robert Scott Brown
Paul Drake FRCS

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

Resurge Africa

Report of the Trustees for the Year Ended 31 October 2019

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 2019. 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.

Resurge Africa

Report of the Trustees for the Year Ended 31 October 2019

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

Charitable activities

Over the past year ReSurge Africa continued to deliver sustainable training in reconstructive Surgery through programmes in Ghana and Sierra Leone. Our Ghanaian Directors hosted the last Annual General Meeting, the first time such a meeting has taken place outside the UK. This represents a significant milestone for the charity and reflects the energy of our Ghanaian directors and the important role that Ghana plays leading reconstructive surgical care and training. This relationship remains the central pillar of our charity.

We wish to congratulate our directors Mr Opoku Ampomah and Mr. Albert Paintsil for their vision and leadership in designing and delivering a state of the art burns unit in Accra, which was graciously opened following our AGM by Ghanaian President his Excellency Nana Addo Dankwa Akufo-Addo. This unit will provide advanced facilities for burn care and training.

We are thankful for the support from Minister for Health Dr Kwaku Agyeman-Manu and the awards given to ReSurge Directors Mr. Martyn Webster and Mr. Stuart Watson in recognition of their significant personal contribution to reconstructive services in Ghana over many years.

The Reconstructive centre in Ghana continues to grow in strength as a hub, and we continue to support courses and training directed toward advancement of higher surgical skills through flap courses, prosection and microsurgical skills.

During the past year we also held a very successful training programme in Sierra Leone with joint support from the British Society for Surgery of the Hand with training on burn injury and hand trauma. We are delighted that Stephen Hodgson has joined the Resurge Africa board of directors as he has brings considerable experience in training and programme development. We are also indebted to the British Association of Orthopaedic Anaesthetists for their support.

The coming year is a significant one, our sponsored surgeons from Sierra Leone are coming to the end of their specialist training. Once their exams are completed we will work to facilitate their successful return to Sierra Leone, and their integration into the health system as clinicians who can shape service development. This will provide challenges but also opportunities. We hope to strengthen our partnership with government hospitals and others based in the country.

Following last years discussion with the Director of the Connaught Hospital group we have since supported the newly set up surgical training scheme by providing modules in Reconstructive surgery for candidates within Ghana. This was positively received by the SL surgical trainees. We plan to continue with this programme, and will adapt future rotations to Ghana to allow trainees to participate in basic surgical skills courses at the same time.

**Report of the Trustees
for the Year Ended 31 October 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Recognising the significant impact of burn injury in Sierra Leone, over the past year we partnered with Interburns and other stakeholders to quantify existing resources and needs to better determine the development of national Burn services.

Care and treatment following burn injury is an important service provided by specialist nurses, therapists, anaesthetists, surgeons and care workers in Reconstructive surgery. We have presented the report to colleagues at the Connaught Hospital, and hope to work with them to create a burn unit in a designated protected area.

We hope to develop a model which recognises both the training need and access to appropriate dressings. Elizabeth Dell has developed the concept of a "burn in a Box" a package of basic burn care consumables - such as dressings - to be provided to all paediatric burn patients on admission. We also hope to expand our burn training programme through a "Burn Triage and Treatment (BTAT)" modelled on the successful World Health Organisation Emergency Triage and Treatment course which has been very successfully established nationally. We are grateful for the ongoing support from Dickya Labicane in this area. We recognise the need for data to ensure quality improvement, and have designed a burn scoping tool to measure outcome of this pilot.

Our director Robert Scott Brown continues to support the anaesthetic training programme in Sierra Leone and has provided mannequins for training which 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.

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 Catherine Liao for her project stewardship and deep mentorship of many trainees and individuals.

Following a recent trip to Sierra Leone a number of us were placed in quarantine due to a fatal outbreak of Lassa fever. This highlights the commitment of our volunteers and the need to ensure that our surgical and training trips are well planned and supported.

On behalf of our charity I wish to thank all our active volunteers and directors, and also 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.

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.

There is a huge need for reconstructive surgery and Burn care in West Africa, particularly in Sierra Leone. We will continue to strengthen our partnerships and work to provide the resources, training and tools necessary, to ensure that skilled specialised reconstructive surgery and care is provided locally.

FINANCIAL REVIEW

Results

In the year to 31 October 2019 the charity made a deficit of -£41,240 (2018: surplus of £17,932).

At balance date, reserves stood at £377,001 (2018: £418,241) with £321,604 of these being unrestricted (2018: £349,587).

Resurge Africa

Report of the Trustees for the Year Ended 31 October 2019

FINANCIAL REVIEW

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 increased from £187,553 as at 1st November 2018 to £199,388 as at 31st October 2019. There were unrealised gains of £11,835 attributable to an increase 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.

For the year ended 31 October 2019 nine months expenditure equals £232,693, at balance date unrestricted reserves stood at £349,587 therefore the trustees are satisfied that this policy is being met.

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.

	2019	2018
Voluntary plastic surgery services and voluntary nursing activities	89,001	97,500
Donated medical equipment and supplies, estimated value	31,019	27,700
	<hr/>	<hr/>
	120,020	125,200
	<hr/> <hr/>	<hr/> <hr/>

Resurge Africa

Report of the Trustees for the Year Ended 31 October 2019

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.

Resurge Africa

**Report of the Trustees
for the Year Ended 31 October 2019**

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.

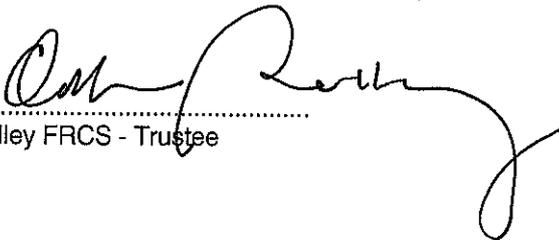
Induction and training of new trustees

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 2019 the total employer costs relating to this post was £14,400 (2018: £14,400).

Approved by order of the board of trustees on23.....6 20 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 2019 set out on pages nine to eighteen.

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. 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. 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 connection with 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.



David Nicholls ACCA
Association of Chartered Certified Accountants
Brett Nicholls Associates
63 Ruthven Lane
Glasgow
G12 9BG

Date:

6 July 2020

Resurge Africa

Statement of Financial Activities for the Year Ended 31 October 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	153,974	100,715	254,689	271,857
Investment income	3	61	-	61	20
Total		<u>154,035</u>	<u>100,715</u>	<u>254,750</u>	<u>271,877</u>
EXPENDITURE ON					
Charitable activities					
Establishment of medical services in Africa	4	81,893	105,912	187,805	124,395
Other	6	120,020	-	120,020	125,200
Total		<u>201,913</u>	<u>105,912</u>	<u>307,825</u>	<u>249,595</u>
Net gains/(losses) on investments		11,835	-	11,835	(4,350)
NET INCOME/(EXPENDITURE)		<u>(36,043)</u>	<u>(5,197)</u>	<u>(41,240)</u>	<u>17,932</u>
Transfers between funds	15	<u>8,060</u>	<u>(8,060)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(27,983)</u>	<u>(13,257)</u>	<u>(41,240)</u>	<u>17,932</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>349,587</u>	<u>68,654</u>	<u>418,241</u>	<u>400,309</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>321,604</u></u>	<u><u>55,397</u></u>	<u><u>377,001</u></u>	<u><u>418,241</u></u>

The notes form part of these financial statements

Resurge Africa

**Balance Sheet
31 October 2019**

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	11	-	445
Investments	12	199,388	187,553
		<u>199,388</u>	<u>187,998</u>
CURRENT ASSETS			
Cash at bank		179,053	234,162
CREDITORS			
Amounts falling due within one year	13	(1,440)	(3,919)
		<u>177,613</u>	<u>230,243</u>
NET CURRENT ASSETS			
		<u>177,613</u>	<u>230,243</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		377,001	418,241
NET ASSETS			
		<u>377,001</u>	<u>418,241</u>
FUNDS			
	15		
Unrestricted funds		321,604	349,587
Restricted funds		55,397	68,654
		<u>377,001</u>	<u>418,241</u>
TOTAL FUNDS			
		<u>377,001</u>	<u>418,241</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2019.

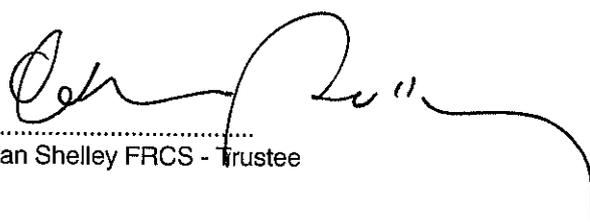
The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2019 in accordance with Section 476 of the Companies Act 2006.

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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 23.6.20 and were signed on its behalf by:


.....
Odhran Shelley FRCS - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 October 2019**

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

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

Resurge Africa

Notes to the Financial Statements - continued for the Year Ended 31 October 2019

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	26,381	6,110
Gift aid	4,305	1,271
Grants	97,582	135,731
Donations (medical equipment)	31,019	27,700
Donations (volunteer services)	89,001	97,500
Donations for Physio	-	350
Donations for Ghana training	5,500	2,920
Bank compensation	901	275
	<u>254,689</u>	<u>271,857</u>

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

	2019	2018
	£	£
Bryan Guinness Charitable Trust	4,000	4,000
Gibson Graham Charitable Trust	500	500
Kirby Lang Charitable Trust	-	5,000
Lambie Estate Bequest	-	10,000
NHS Endowments	-	880
Surge & Restore	-	7,120
States of Jersey	74,119	104,231
Tennant Charitable Trust	-	1,000
Thirplow Charitable Trust	-	3,000
Christadelphian Grant	400	-
Cruden Foundation	500	-
E J Da Silva	2,500	-
Oakdale Charitable Trust	3,000	-
Royal College PCH Fund	1,614	-
RSPSG Hope	9,949	-
Tay Charitable Trust	1,000	-
	<u>97,582</u>	<u>135,731</u>

3. INVESTMENT INCOME

	2019	2018
	£	£
Bank interest	<u>61</u>	<u>20</u>

Resurge Africa

Notes to the Financial Statements - continued for the Year Ended 31 October 2019

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £
Establishment of medical services in Africa	187,805

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2019 £	2018 £
Staff costs	29,064	26,400
Light and heat	228	-
Travel	2,009	4,928
Bank charges	549	116
Fundraising	3,000	943
Training	-	3,000
Accountancy	692	1,440
Office expenses	633	1,957
Director expenses	-	746
Postage & shipping	55	445
Rent	4,051	3,016
Telephone & internet	491	389
Anaesthetics	11,309	6,408
Logistics	6,148	17,237
Nursing	28,054	19,885
Physiotherapy	9,507	16,918
Surgeons	32,192	13,521
Other Healthcare	-	1,530
Training Visits	8,789	5,070
Burns Scoping	13,186	-
Equipment	20,609	-
Patient Cost Fund	630	-
Micro Course	14,724	-
IE Fee	1,440	-
Depreciation	445	446
	<u>187,805</u>	<u>124,395</u>

6. OTHER

	2019 £	2018 £
Medical equipment	31,019	27,700
Volunteer services	89,001	97,500
	<u>120,020</u>	<u>125,200</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2019

7. NET INCOME/(EXPENDITURE)

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

	2019 £	2018 £
Depreciation - owned assets	445	446

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2019 nor for the year ended 31 October 2018.

Trustees' expenses

Trustees were reimbursed out of pocket expenses of nil in the year ended 31 October 2019, and £746 in the year ended 31 October 2018.

9. STAFF COSTS

	2019 £	2018 £
Wages and salaries	28,383	26,400
Other pension costs	681	-
	<u>29,064</u>	<u>26,400</u>

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

	2019	2018
Charity Manager	1	1
Admin Assistant	1	1
	<u>2</u>	<u>2</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	144,706	127,151	271,857
Investment income	20	-	20
Total	<u>144,726</u>	<u>127,151</u>	<u>271,877</u>
EXPENDITURE ON			
Charitable activities			
Establishment of medical services in Africa	43,826	80,569	124,395
Other	125,200	-	125,200
Total	<u>169,026</u>	<u>80,569</u>	<u>249,595</u>
Net gains/(losses) on investments	(4,350)	-	(4,350)

Notes to the Financial Statements - continued
for the Year Ended 31 October 2019

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(28,650)	46,582	17,932
Transfers between funds	8,060	(8,060)	-
Net movement in funds	(20,590)	38,522	17,932
RECONCILIATION OF FUNDS			
Total funds brought forward	370,177	30,132	400,309
TOTAL FUNDS CARRIED FORWARD	<u>349,587</u>	<u>68,654</u>	<u>418,241</u>

11. TANGIBLE FIXED ASSETS

	Computer Equipment £
COST	
At 1 November 2018 and 31 October 2019	1,783
DEPRECIATION	
At 1 November 2018	1,338
Charge for year	445
At 31 October 2019	1,783
NET BOOK VALUE	
At 31 October 2019	-
At 31 October 2018	445

12. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 November 2018	187,553
Unrealised gain/(loss)	11,835
At 31 October 2019	199,388
NET BOOK VALUE	
At 31 October 2019	199,388
At 31 October 2018	187,553

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 2019

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other creditors	-	2,479
Accrued expenses	1,440	1,440
	<u>1,440</u>	<u>3,919</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Fixed assets	-	-	-	445
Investments	199,388	-	199,388	187,553
Current assets	126,021	53,032	179,053	234,162
Current liabilities	(3,805)	2,365	(1,440)	(3,919)
	<u>321,604</u>	<u>55,397</u>	<u>377,001</u>	<u>418,241</u>

15. MOVEMENT IN FUNDS

	At 1/11/18	Net movement in funds	Transfers between funds	At 31/10/19
	£	£	£	£
Unrestricted funds				
Unrestricted funds	10,349	(8,891)	5,208	6,666
Designated - Fixed Assets	445	(445)	-	-
Designated - Sierra Leone	151,240	(35,690)	-	115,550
Patients Assistance Fund	187,553	11,835	-	199,388
Designated - Ghana	-	(2,852)	2,852	-
	<u>349,587</u>	<u>(36,043)</u>	<u>8,060</u>	<u>321,604</u>
Restricted funds				
Sierra Leone - Establishing Reconstructive Service	17,018	(1,828)	(8,060)	7,130
Overseas Aid	48,136	-	-	48,136
Ghana	3,500	(3,369)	-	131
	<u>68,654</u>	<u>(5,197)</u>	<u>(8,060)</u>	<u>55,397</u>
TOTAL FUNDS	<u>418,241</u>	<u>(41,240)</u>	<u>-</u>	<u>377,001</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2019

15. 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	137,108	(145,999)	-	(8,891)
Designated - Fixed Assets	-	(445)	-	(445)
Designated - Sierra Leone	12,816	(48,506)	-	(35,690)
Patients Assistance Fund	-	-	11,835	11,835
Designated - Ghana	4,111	(6,963)	-	(2,852)
	<u>154,035</u>	<u>(201,913)</u>	<u>11,835</u>	<u>(36,043)</u>
Restricted funds				
Sierra Leone - Establishing Reconstructive Service	74,119	(75,947)	-	(1,828)
Ghana	26,596	(29,965)	-	(3,369)
	<u>100,715</u>	<u>(105,912)</u>	<u>-</u>	<u>(5,197)</u>
TOTAL FUNDS	<u>254,750</u>	<u>(307,825)</u>	<u>11,835</u>	<u>(41,240)</u>

Comparatives for 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 2019

15. 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	143,176	(168,580)	-	(25,404)
Designated - Fixed Assets	-	(446)	-	(446)
Designated - Sierra Leone	1,550	-	-	1,550
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)
Training of Abulai Jalloh	-	(6,408)	-	(6,408)
Overseas Aid	104,231	(51,531)	-	52,700
Ghana	3,800	(300)	-	3,500
	<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>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2019.

17. 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 programme fund against which new projects are guaranteed

18. PURPOSES OF RESTRICTED FUNDS

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

Training of Abulai 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