

**Report of the Trustees and
Financial Statements for the Year Ended 31 October 2020
for
Resurge Africa**

Brett Nicholls Associates
63 Ruthven Lane
Glasgow
G12 9BG

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for the Year Ended 31 October 2020**

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**Reference and Administrative Details
for the Year Ended 31 October 2020**

TRUSTEES

Stephen Collier
Stephen Hodgson
Catherine Liao
Arthur McG Morris OBE FRCS
Albert Bedford Paintsil FRCS
Nicholas Bruce Scott (appointed 5.1.20) (resigned 6.12.20)
Odhran Shelley FRCS
Margaret Strick
Patrick Turay
Martyn HC Webster FRCS
Opoku Ware Ampomah
Robert Scott Brown (resigned 5.1.20)
Paul Drake FRCS (resigned 5.1.20)

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

**Report of the Trustees
for the Year Ended 31 October 2020**

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 2020. 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 2019).

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.

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

"...and there are no more surgeons, urologists, orthopedists, we are only doctors who suddenly become part of a single team to face this tsunami that has overwhelmed us". Dr Daniele Macchine, Bergamo, Italy, 9 March 2020
From NHS and Joint Colleges statement on surgery during Coronavirus Pandemic

The past year has presented challenges globally and locally, and we have responded by supporting our partners and creating new opportunities.

Although the epidemic has impacted on certain training activities, especially those which involved travel, it has created others through expansion of on line learning opportunities, discussion forums and webinars.

I am delighted that a number of our directors and colleagues in Sierra Leone, Ghana and the UK participated in two on-line symposia hosted by the British Association of Plastic Reconstructive and Aesthetic Surgeons in conjunction with the British Burn association. Following this success Resurge Africa continues to support and co-host a series of webinars on the management of burn injuries within Low middle income setting, a series of which is planned to run until 2022. We will continue to support training, and increasingly do so through online learning and mentorship.

Despite the challenges of the epidemic training has continued locally and regionally, involving nurses and therapists, with our anaesthetic trainee working closely with colleagues at the Connaught Hospital in Sierra Leone to enhance the anaesthetic teaching programme.

We are delighted to Congratulate both Abdullai Jalloh and Eric Wongo on their recent success passing the West African Colleges Exam in Plastic and Reconstructive Surgery. This represents a huge achievement for them personally, as well as their families and communities. This presents a huge opportunity for them both to return to Sierra Leone to provide and develop reconstructive surgery in Sierra Leone. We hope to fully engage with local stakeholders and strengthen our partnership with government hospitals and others based in the country.

We are immensely grateful to the Reconstructive unit in Ghana, and Dr. Paintsil and Dr. Ampomah in particular, without whose support and commitment this would not have been possible. The unit at Korle -Bu is well placed to provide training with advanced facilities for training and Education, and we are delighted that it has become recognized as a Learning Hub in West Africa.

In conjunction with the Director of the Connaught Hospital group we have supported the surgical training scheme by providing modules in Reconstructive surgery for candidates within Ghana. We are delighted that this has been well received by the Sierra Leonean surgeons. We were therefore deeply saddened to hear that one of those trainees we sponsored, Dr Peter George, passed away as a consequence of Covid-19. This is a significant loss for his family and colleagues, and serves to underline the great need to develop and invest in training nurses, doctors, surgeons and therapists in Sierra Leone.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Last year we partnered with Interburns and other stakeholders to quantify existing resources and needs to better determine the development of national Burn services. This report was presented to colleagues at the Connaught Hospital. Our plans to develop a Burn facility along with a model to address training needs and access to appropriate dressings, using a burn scoping tool to measure outcome have been impacted by the epidemic. We hope that these plans will continue in the future strengthened by support from our two returning surgeons.

The charity recognises the work and energy of all our team; colleagues in administration and healthcare, individuals and volunteer organisations, who continue to support our shared goal to develop Reconstructive plastic surgery services, in Ghana and Sierra Leone.

Once again we recognise and 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 and Steven Hodgson for their stewardship and support.

On behalf of Resurge Africa I also thank all our active volunteers and directors, and also extend sincere thanks to colleagues in other organisations. We are committed to supporting Ghana as a centre of excellence, and a hub for training and to significantly impact on reconstructive care in Sierra Leone. We hope to identify and develop regional partnerships with other organisations in the future to strengthen these relationships.

We have recently appointed Montrose international, a leading organisation involved with project evaluations, to perform an appraisal of our programme in Sierra Leone. This has been supported and funded by Jersey Overseas Aid. We believe that a formal appraisal of our activities will identify our real achievements to date and provide a framework to progress our strategic development in the future.

The past year has brought not only great challenges but also opportunities. It has underlined the fragility of health systems at home and abroad, and reinforces the need to strengthen these health systems in West Africa by providing training and opportunity.

FINANCIAL REVIEW

Results

In the year to 31 October 2020 the charity made a surplus of £3,875 (2019: deficit of -£41,240).

At balance date, reserves stood at £367,302 (2019: £377,001) with £313,636 of these being unrestricted (2019: £321,604).

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 £199,388 as at 1st November 2019 to £185,814 as at 31st October 2020. There were unrealised losses of £13,574 attributable to a 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.

For the year ended 31 October 2020 nine months expenditure equals £99,828, at balance date unrestricted reserves stood at £313,636 therefore the trustees are satisfied that this policy is being met. Additional reserves will be reinvested in future projects.

FINANCIAL REVIEW

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.

	2020	2019
Voluntary plastic surgery services and voluntary nursing activities	43,500	89,001
Donated medical equipment and supplies, estimated value	8,712	31,019
	<u>52,212</u>	<u>120,020</u>

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.

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.

This year a significant milestone was achieved in the successful completion of their long specialist training in Reconstructive Plastic Surgery and Burns by Sierra Leone's first two reconstructive surgeons. We are hopeful that in the skills, commitment and energy of Dr Abdulai Jalloh and Dr Eric Wongo, supported by our many colleagues in Ghana, Sierra Leone, India and the UK, there is the makings of a new story for reconstructive surgery and burns in Sierra Leone.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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 2020 the total employer costs relating to this post was £22,452 (2019: £14,400).

Approved by order of the board of trustees on 30 July 2021 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 2020 set out on pages eight to seventeen.

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 FCCA
Fellow, Association of Chartered Certified Accountants
Brett Nicholls Associates
63 Ruthven Lane
Glasgow
G12 9BG

Date: 24 August 2021

Resurge Africa

Statement of Financial Activities for the Year Ended 31 October 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	112,179	76,920	189,099	254,689
Investment income	3	92	-	92	61
Total		112,271	76,920	189,191	254,750
EXPENDITURE ON					
Charitable activities					
Establishment of medical services in Africa	4	54,453	78,651	133,104	187,805
Other	6	52,212	-	52,212	120,020
Total		106,665	78,651	185,316	307,825
Net gains on investments		-	-	-	11,835
NET INCOME/(EXPENDITURE)		5,606	(1,731)	3,875	(41,240)
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		(13,574)	-	(13,574)	-
Net movement in funds		(7,968)	(1,731)	(9,699)	(41,240)
RECONCILIATION OF FUNDS					
Total funds brought forward		321,604	55,397	377,001	418,241
TOTAL FUNDS CARRIED FORWARD		313,636	53,666	367,302	377,001

The notes form part of these financial statements

Resurge Africa

Balance Sheet 31 October 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	11	541	-
Investments	12	185,814	199,388
		<u>186,355</u>	<u>199,388</u>
CURRENT ASSETS			
Cash at bank		181,995	179,053
CREDITORS			
Amounts falling due within one year	13	(1,048)	(1,440)
		<u>180,947</u>	<u>177,613</u>
NET CURRENT ASSETS			
		180,947	177,613
TOTAL ASSETS LESS CURRENT LIABILITIES		367,302	377,001
NET ASSETS		<u>367,302</u>	<u>377,001</u>
FUNDS	15		
Unrestricted funds		313,636	321,604
Restricted funds		53,666	55,397
TOTAL FUNDS		<u>367,302</u>	<u>377,001</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2020 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 and authorised for issue on 30 July 2021 and were signed on its behalf by:



Odhran Shelley FRCS - Trustee

**Notes to the Financial Statements
for the Year Ended 31 October 2020**

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 2019)', 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.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	21,705	26,381
Gift aid	4,499	4,305
Grants	92,340	97,582
Donations (medical equipment)	8,712	31,019
Donations (volunteer services)	43,500	89,001
Donations for Ghana training	18,043	5,500
Bank compensation	-	901
Sundry Income	300	-
	<u>189,099</u>	<u>254,689</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2020**

2. DONATIONS AND LEGACIES - continued

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

	2020	2019
	£	£
Bryan Guinness Charitable Trust	-	4,000
Gibson Graham Charitable Trust	500	500
Kirby Lang Charitable Trust	10,500	-
Lambie Estate Bequest	4,000	-
Surge & Restore	591	-
States of Jersey	50,922	74,119
Tennant Charitable Trust	500	-
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
Perioperative Research Trust	7,500	-
Maritime Craft Scholars	1,000	-
Coronavirus Job Retention Scheme	3,827	-
Small Business Support Grant	10,000	-
	<u>92,340</u>	<u>97,582</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest	<u>92</u>	<u>61</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £
Establishment of medical services in Africa	<u>133,104</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019
	£	£
Staff costs	33,713	29,064
Light and heat	-	228
Travel	514	2,009
Bank charges	239	549
Fundraising	-	3,000
Training	4,554	-
Accountancy	362	692
Office expenses	815	633
Director expenses	1,386	-
Postage & shipping	200	55
Rent	4,945	4,051
Telephone & internet	660	491
Anaesthetics	7,764	11,309
Logistics	1,469	6,148
Nursing	12,959	28,054
Physiotherapy	6,567	9,507
Surgeons	8,604	32,192
Training Visits	-	8,789
Burns Scoping	6,082	13,186
Equipment	38,176	20,609
Patient Cost Fund	-	630
Micro Course	51	14,724
IE Fee	1,500	1,440
Blomed	2,544	-
Depreciation	-	445
	<u>133,104</u>	<u>187,805</u>

6. OTHER

	2020	2019
	£	£
Medical equipment	8,712	31,019
Volunteer services	43,500	89,001
	<u>52,212</u>	<u>120,020</u>

7. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Depreciation - owned assets	-	445
	<u>-</u>	<u>445</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2020 nor for the year ended 31 October 2019.

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

	2020	2019
	£	£
Wages and salaries	33,052	28,383
Other pension costs	661	681
	<u>33,713</u>	<u>29,064</u>

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

	2020	2019
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	153,974	100,715	254,689
Investment income	61	-	61
Total	<u>154,035</u>	<u>100,715</u>	<u>254,750</u>
EXPENDITURE ON			
Charitable activities			
Establishment of medical services in Africa	81,893	105,912	187,805
Other	120,020	-	120,020
Total	<u>201,913</u>	<u>105,912</u>	<u>307,825</u>
Net gains on investments	11,835	-	11,835
NET INCOME/(EXPENDITURE)	<u>(36,043)</u>	<u>(5,197)</u>	<u>(41,240)</u>
Transfers between funds	<u>8,060</u>	<u>(8,060)</u>	<u>-</u>
Net movement in funds	<u>(27,983)</u>	<u>(13,257)</u>	<u>(41,240)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	349,587	68,654	418,241

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>321,604</u>	<u>55,397</u>	<u>377,001</u>
11. TANGIBLE FIXED ASSETS			Computer Equipment £
COST			
At 1 November 2019			1,783
Additions			<u>541</u>
At 31 October 2020			<u>2,324</u>
DEPRECIATION			
At 1 November 2019 and 31 October 2020			<u>1,783</u>
NET BOOK VALUE			
At 31 October 2020			<u>541</u>
At 31 October 2019			<u>-</u>
12. FIXED ASSET INVESTMENTS			Listed investments £
MARKET VALUE			
At 1 November 2019			199,388
Unrealised gain/(loss)			<u>(13,574)</u>
At 31 October 2020			<u>185,814</u>
NET BOOK VALUE			
At 31 October 2020			<u>185,814</u>
At 31 October 2019			<u>199,388</u>

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 2020

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Social security and other taxes	(452)	-
Accrued expenses	1,500	1,440
	<u>1,048</u>	<u>1,440</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets	541	-	541	-
Investments	185,814	-	185,814	199,388
Current assets	128,329	53,666	181,995	179,053
Current liabilities	(1,048)	-	(1,048)	(1,440)
	<u>313,636</u>	<u>53,666</u>	<u>367,302</u>	<u>377,001</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 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 1/11/19 £	Net movement in funds £	Transfers between funds £	At 31/10/20 £
Unrestricted funds				
Unrestricted funds	6,666	1,596	(208)	8,054
Designated - Fixed Assets	-	-	541	541
Designated - Sierra Leone	115,550	4,061	(333)	119,278
Patients Assistance Fund	199,388	(13,574)	-	185,814
Designated - Ghana	-	(51)	-	(51)
	<u>321,604</u>	<u>(7,968)</u>	<u>-</u>	<u>313,636</u>
Restricted funds				
Sierra Leone - Establishing Reconstructive Service	7,130	355	-	7,485
Overseas Aid	48,136	(8,734)	-	39,402
Ghana	131	(131)	-	-
Perioperative Research Trust	-	6,779	-	6,779
	<u>55,397</u>	<u>(1,731)</u>	<u>-</u>	<u>53,666</u>
TOTAL FUNDS	<u>377,001</u>	<u>(9,699)</u>	<u>-</u>	<u>367,302</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

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	89,439	(87,843)	-	1,596
Designated - Sierra Leone	19,832	(15,771)	-	4,061
Patients Assistance Fund	-	-	(13,574)	(13,574)
Designated - Ghana	3,000	(3,051)	-	(51)
	<u>112,271</u>	<u>(106,665)</u>	<u>(13,574)</u>	<u>(7,968)</u>
Restricted funds				
Sierra Leone - Establishing Reconstructive Service	355	-	-	355
Overseas Aid	51,022	(59,756)	-	(8,734)
Ghana	18,043	(18,174)	-	(131)
Perioperative Research Trust	7,500	(721)	-	6,779
	<u>76,920</u>	<u>(78,651)</u>	<u>-</u>	<u>(1,731)</u>
TOTAL FUNDS	<u>189,191</u>	<u>(185,316)</u>	<u>(13,574)</u>	<u>(9,699)</u>

Comparatives for 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 2020

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	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><u>254,750</u></u>	<u><u>(307,825)</u></u>	<u><u>11,835</u></u>	<u><u>(41,240)</u></u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2020.

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

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

Perioperative Research Trust - Donation from the Perioperative Research Trust, secured by outgoing Director Dr Nick Scott, toward the cost of Anaesthetic training and development.