

**Report of the Trustees and  
Financial Statements for the Year Ended 31 October 2021**  
**for**  
**Resurge Africa**



Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

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for the Year Ended 31 October 2021**

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**Resurge Africa**

**Reference and Administrative Details  
for the Year Ended 31 October 2021**

<b>TRUSTEES</b>	Stephen Collier Stephen Hodgson Catherine Liao Arthur McG Morris OBE FRCS Albert Bedford Paintsil FRCS Nicholas Bruce Scott (resigned 6.12.20) Odhran Shelley FRCS Margaret Strick Patrick Turay Martyn HC Webster FRCS Opoku Ware Ampomah
<b>REGISTERED OFFICE</b>	4a Liberator House Prestwick International Airport Prestwick South Ayrshire KA9 2PT
<b>REGISTERED COMPANY NUMBER</b>	SC395905 (Scotland)
<b>REGISTERED CHARITY NUMBER</b>	SC020924
<b>INDEPENDENT EXAMINER</b>	Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
<b>BANKERS</b>	The Royal Bank of Scotland 23 Sauchiehall Street Glasgow G2 3AD

## **Resurge Africa**

### **Report of the Trustees for the Year Ended 31 October 2021**

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 2021. 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.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The goal of Resurge Africa to develop a sustainable reconstructive surgery programme in West Africa made real progress in the past year. Despite the challenges to health care and training internationally, 2021 marks an important milestone: with two trained Sierra Leonean surgeons returning home to set up the first reconstructive surgery services based in Sierra Leone.

Along with congratulating our two surgeons, Abdulai Jalloh and Eric Wongo, we are delighted to recognise the huge personal achievements of all those members of the multidisciplinary surgical team in the past year: We congratulate Fatmata Jalloh on completing her BSc in perioperative nursing, Lamin Fofanah on obtaining his BSc in Anaesthesia Nursing, Ibrahim Sankoh on obtaining his BSc in Nursing, Balansama Janneh on achieving a 1st Class BSc in Physiotherapy and Amadu Bangura on his training as an electrician. We also congratulate Dr. Mohammed Kargbo on attaining his West Africa College Membership in Anaesthesia.

Both of our returning surgeons have received local and international recognition, and we are delighted that Abdulai Jalloh joined Director Patrick Turay as founding members of the Sierra Leonean Postgraduate society. Furthermore Eric Wongo and Abdulai Jalloh had their research accepted to the International Society of Burn Injury where Eric Wongo was invited to give a formal presentation to learned colleagues.

Resurge has adjusted and adapted to the challenges of training peers and colleagues during the international Pandemic, and over the past year has worked with leading experts across the world to deliver online education in Burn care. We have developed relationships with regular contributors from across Africa, India, Europe and North America and Australasia. We are delighted that our trainees too have participated in webinars as faculty and also built online networks of their own. Forging partnerships between the Holy Spirit Hospital Makeni, government facilities and post graduate centres will strengthen services and further increase training opportunities.

As reconstructive services develop in Sierra Leone, the complexity of needs will become more apparent. Burn injury, hand injury, limb and facial trauma along with congenital deformities such as cleft are key areas we support, but so too is skin cancer. We recognise that there is a significant caseload of skin cancer in Sierra Leone, especially in persons living with albinism, and we plan to assess this need through co-operation with international charity "Standing Voice". So too we hope to link with UK based cleft programmes to better support cleft and Craniofacial training in Sierra Leone, and with the British Burn Association to forward burn care.

A requirement for all charities is the fundamental need for openness and transparency of processes and activities to ensure that we remain focused, effective and responsive to changing needs. As part of funding requirements, and supported by the Jersey Overseas Aid commission, we took the opportunity in the past year to engage an external appraisal of our charity by Montrose International, a group who have worked for many years within the charitable sector and who have substantial experience in the needs and requirements of not for profit organizations. Their report acknowledged the significant impact that Resurge Africa has made with a core of dedicated directors, and will help to inform us of the opportunities and challenges as we grow and evolve.

As a charity we have proven very effective at networking training and educational opportunities. These relationships are difficult to quantify, and do not have specific monetary value, but impart real, tangible and invaluable benefits to our programmes. These networks have allowed us to leverage our influence to much greater impact than would otherwise be the case. On behalf of the charity I would like to thank those individuals and institutions who share and have supported our goals, and worked with us through direct supervision, mentorship and online training: in Canada, the United States, United Kingdom, Ireland, India, and especially Sierra Leone and Ghana.

Increasingly our success in training has been noted by other international organisations. I have become an active member of the American Burn Association Global outreach committee and will take chair of the British Burn Association in 2022. As we look forward, we continue to consolidate our achievements, while recognising the need to respond to the challenges of new opportunities. These include further development of networks with international partners, and the identification of training needs and potential funding streams.

Ensuring adequate funding streams is key to supporting training, and though our reserves are healthy we must work hard to identify further opportunities. Equally, we must continue to build strength in our board to ensure that each director plays an active role and demonstrate how they align with achieving our charities strategic goals. We reinforce our commitment to integrity, transparency and purpose.

### Report of the Trustees for the Year Ended 31 October 2021

I thank Elizabeth Dell, our manager, who combines passion with stewardship, and Catherine Liao who brings vision and mentorship. I thank Steve Hodgson and all his leadership with the BSSH, Dr Sabapathy and his unit in Coimbatore, Opoku Ampomah and Albert Paintsil and their pivotal role in training, along with Patrick Turay and all other directors, nurses, doctors and health care colleagues who play a part in supporting our programme along with those we have trained and those who continue to train.

I especially thank Beverly Mannin Medine, who though she left the charity after many years working with us, through her ongoing support, remains part of the Resurge Africa family.

We realise that there will always be more to do, and more that Resurge Africa can do. We recognise that ensuring sustainability of our programme needs not only funding and service provision, but also the need to inspire others to shape and develop their own programme and service. As the success of our training programme is increasingly recognised by others, we have the potential to build and strengthen the position of Ghana as a supra-regional Hub for plastic surgery: Not only for those across the Continent of Africa, but also Europe, and North America, potentially allowing for focused fellowships for those individuals who wish to better learn specific skills in a structured and supportive setting.

Although the past year has proved challenging around the globe, Resurge Africa remains committed to training, through international partnership and education. Those we have trained are the roots of our charity, and are firmly embedded. We are confident that they will provide strength and nourishment for future growth and development. Our focus and purpose remains: the development of sustainable reconstructive surgery; an acorn planted in the past, which we continue to nourish and watch growing.

#### 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.

## FINANCIAL REVIEW

### Results

In the year to 31 October 2021 the charity made a surplus of £25,981 (2020: deficit of -£9,699).

At balance date, reserves stood at £393,283 (2020: £367,302) with £373,028 of these being unrestricted (2020: £313,636).

### 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 £185,814 as at 1st November 2020 to £223,781 as at 31st October 2021. There were unrealised gains of £37,967 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 2021 nine months expenditure equals £75,661, at balance date unrestricted reserves stood at £373,028 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.

	2021	2020
Voluntary plastic surgery services and voluntary nursing activities	11,100	43,500
Donated medical equipment and supplies, estimated value	8,112	8,712
	<u>19,212</u>	<u>52,212</u>

**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.

**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.

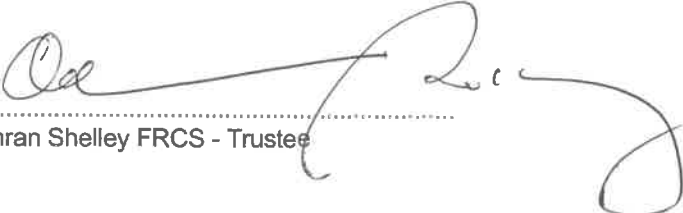
**Induction and training of new trustees**

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 2021 the total employer costs relating to this post was £18,776 (2020: £22,452).

Approved by order of the board of trustees on ..... and signed on its behalf by:

  
.....  
Odhran Shelley FRCS - Trustee

28 July 2022.

## Independent Examiner's Report to the Trustees of Resurge Africa

I report on the accounts for the year ended 31 October 2021 set out on pages seven to seventeen.

### 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. 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  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

Date: 29 July 2022



## Resurge Africa

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 October 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	85,789	3,104	88,893	189,099
Investment income	3	3	-	3	92
<b>Total</b>		<u>85,792</u>	<u>3,104</u>	<u>88,896</u>	<u>189,191</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Establishment of medical services in Africa	4	41,733	39,937	81,670	133,104
Other	6	19,212	-	19,212	52,212
<b>Total</b>		<u>60,945</u>	<u>39,937</u>	<u>100,882</u>	<u>185,316</u>
Net gains/(losses) on investments		<u>37,967</u>	<u>-</u>	<u>37,967</u>	<u>(13,574)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>62,814</u>	<u>(36,833)</u>	<u>25,981</u>	<u>(9,699)</u>
Transfers between funds	15	<u>(3,422)</u>	<u>3,422</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>59,392</u>	<u>(33,411)</u>	<u>25,981</u>	<u>(9,699)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>313,636</u>	<u>53,666</u>	<u>367,302</u>	<u>377,001</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>373,028</u></u>	<u><u>20,255</u></u>	<u><u>393,283</u></u>	<u><u>367,302</u></u>

#### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

**Resurge Africa**

**Balance Sheet  
31 October 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	11	271	541
Investments	12	223,781	185,814
		<u>224,052</u>	<u>186,355</u>
<b>CURRENT ASSETS</b>			
Cash at bank		171,115	181,995
<b>CREDITORS</b>			
Amounts falling due within one year	13	(1,884)	(1,048)
<b>NET CURRENT ASSETS</b>		<u>169,231</u>	<u>180,947</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		393,283	367,302
<b>NET ASSETS</b>		<u>393,283</u>	<u>367,302</u>
<b>FUNDS</b>	15		
Unrestricted funds		373,028	313,636
Restricted funds		20,255	53,666
<b>TOTAL FUNDS</b>		<u>393,283</u>	<u>367,302</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

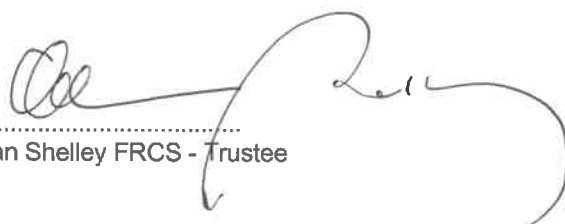
The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 in accordance with Section 476 of the Companies Act 2006.

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 .....  
and were signed on its behalf by:

  
.....  
Odhran Shelley FRCS - Trustee

28.7.2022

**Notes to the Financial Statements  
for the Year Ended 31 October 2021**

**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**

Resurge Africa is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

## 2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	6,130	21,705
Gift aid	1,542	4,499
Grants	61,002	92,340
Donations (medical equipment)	8,112	8,712
Donations (volunteer services)	11,100	43,500
Donations for Ghana training	-	18,043
Sundry Income	1,007	300
	<u>88,893</u>	<u>189,099</u>

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

	2021	2020
	£	£
Bryan Guinness Charitable Trust	4,000	-
Gibson Graham Charitable Trust	-	500
Kirby Lang Charitable Trust	5,000	10,500
Lambie Estate Bequest	32,000	4,000
Surge & Restore	-	591
States of Jersey	-	50,922
Tennant Charitable Trust	-	500
Thirplow Charitable Trust	1,500	3,000
E J Da Silva	1,000	-
Perioperative Research Trust	-	7,500
Maritime Craft Scholars	-	1,000
Coronavirus Job Retention Scheme	13,002	3,827
Small Business Support Grant	-	10,000
Persons with Albinism fund	4,500	-
	<u>61,002</u>	<u>92,340</u>

## 3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	3	92
	<u>3</u>	<u>92</u>

## 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £
Establishment of medical services in Africa	<u>81,670</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

## 5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs	26,492	33,713
Advertising	953	-
Travel	-	514
Bank charges	152	239
Training	1,419	4,554
Accountancy	452	362
Office expenses	452	815
Director expenses	-	1,386
Postage & shipping	716	200
Rent	3,407	4,945
Telephone & internet	113	660
Anaesthetics	6,507	7,764
Logistics	-	1,469
Nursing	8,567	12,959
Physiotherapy	10,862	6,567
Surgeons	2,720	8,604
Burns Scoping	-	6,082
Equipment	12,029	38,176
Micro Course	-	51
IE Fee	1,500	1,500
Blomed	-	2,544
Rates & Utilities	59	-
Professional fees	5,000	-
Depreciation	270	-
	<u>81,670</u>	<u>133,104</u>

## 6. OTHER

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Medical equipment	8,112	8,712
Volunteer services	11,100	43,500
	<u>19,212</u>	<u>52,212</u>

## 7. NET INCOME/(EXPENDITURE)

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<u>270</u>	<u>-</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021**

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2021 nor for the year ended 31 October 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2021 nor for the year ended 31 October 2020.

**9. STAFF COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	26,040	33,052
Other pension costs	452	661
	<u>26,492</u>	<u>33,713</u>

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

	<b>2021</b>	<b>2020</b>
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**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	112,179	76,920	189,099
Investment income	92	-	92
<b>Total</b>	<u>112,271</u>	<u>76,920</u>	<u>189,191</u>
<b>EXPENDITURE ON Charitable activities</b>			
Establishment of medical services in Africa	54,453	78,651	133,104
Other	52,212	-	52,212
<b>Total</b>	<u>106,665</u>	<u>78,651</u>	<u>185,316</u>
Net gains/(losses) on investments	(13,574)	-	(13,574)
<b>NET INCOME/(EXPENDITURE)</b>	<u>(7,968)</u>	<u>(1,731)</u>	<u>(9,699)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	321,604	55,397	377,001

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

## 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	313,636	53,666	367,302

## 11. TANGIBLE FIXED ASSETS

	<b>Computer Equipment £</b>
<b>COST</b>	
At 1 November 2020 and 31 October 2021	2,324
<b>DEPRECIATION</b>	
At 1 November 2020	1,783
Charge for year	270
At 31 October 2021	2,053
<b>NET BOOK VALUE</b>	
At 31 October 2021	271
At 31 October 2020	541

## 12. FIXED ASSET INVESTMENTS

	<b>Listed investments £</b>
<b>MARKET VALUE</b>	
At 1 November 2020	185,814
Unrealised gain/(loss)	37,967
At 31 October 2021	223,781
<b>NET BOOK VALUE</b>	
At 31 October 2021	223,781
At 31 October 2020	185,814

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

Cost or valuation at 31 October 2021 is represented by:

	<b>Listed investments £</b>
Valuation in 2020	185,814
Valuation in 2021	37,967
	223,781

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	384	(452)
Accrued expenses	1,500	1,500
	<u>1,884</u>	<u>1,048</u>

## 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	271	-	271	541
Investments	223,781	-	223,781	185,814
Current assets	150,860	20,255	171,115	181,995
Current liabilities	(1,884)	-	(1,884)	(1,048)
	<u>373,028</u>	<u>20,255</u>	<u>393,283</u>	<u>367,302</u>

## Comparatives for 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>



Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

## 15. MOVEMENT IN FUNDS

	At 1/11/20 £	Net movement in funds £	Transfers between funds £	At 31/10/21 £
<b>Unrestricted funds</b>				
Unrestricted funds	8,054	22,654	(3,422)	27,286
Designated - Fixed Assets	541	(270)	-	271
Designated - Sierra Leone	119,278	2,463	-	121,741
Patients Assistance Fund	185,814	37,967	-	223,781
Designated - Ghana	(51)	-	-	(51)
	<u>313,636</u>	<u>62,814</u>	<u>(3,422)</u>	<u>373,028</u>
<b>Restricted funds</b>				
Sierra Leone - Establishing Reconstructive Service	7,485	(1,015)	-	6,470
Overseas Aid	39,402	(36,922)	-	2,480
Ghana	-	-	3,422	3,422
Perioperative Research Trust	6,779	851	-	7,630
Therapy Fund	-	253	-	253
	<u>53,666</u>	<u>(36,833)</u>	<u>3,422</u>	<u>20,255</u>
<b>TOTAL FUNDS</b>	<u>367,302</u>	<u>25,981</u>	<u>-</u>	<u>393,283</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Unrestricted funds	70,192	(47,538)	-	22,654
Designated - Fixed Assets	-	(270)	-	(270)
Designated - Sierra Leone	15,600	(13,137)	-	2,463
Patients Assistance Fund	-	-	37,967	37,967
	<u>85,792</u>	<u>(60,945)</u>	<u>37,967</u>	<u>62,814</u>
<b>Restricted funds</b>				
Sierra Leone - Establishing Reconstructive Service	2,000	(3,015)	-	(1,015)
Overseas Aid	-	(36,922)	-	(36,922)
Perioperative Research Trust	851	-	-	851
Therapy Fund	253	-	-	253
	<u>3,104</u>	<u>(39,937)</u>	<u>-</u>	<u>(36,833)</u>
<b>TOTAL FUNDS</b>	<u>88,896</u>	<u>(100,882)</u>	<u>37,967</u>	<u>25,981</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

## 15. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1/11/19 £	Net movement in funds £	Transfers between funds £	At 31/10/20 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>377,001</u>	<u>(9,699)</u>	<u>-</u>	<u>367,302</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>189,191</u>	<u>(185,316)</u>	<u>(13,574)</u>	<u>(9,699)</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021**

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2021.

**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.