

Charity number: 1154315  
Company number: 08176873



*Reconstructing Lives. Rebuilding Futures.*

**TRUSTEES' ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 SEPTEMBER 2021**

### **Our Vision**

To release the world's most vulnerable and marginalised children and adults from a state of poverty caused by deformity or disability through reconstructive plastic surgery.

### **Our Mission**

Provide training in all aspects of reconstructive surgery in developing countries, empowering local reconstructive plastic surgeons, hospitals and nursing staff to provide this vital support themselves.

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**  
**TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**  
**REFERENCE AND ADMINISTRATIVE DETAILS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**Status:** A registered charity and company limited by guarantee

**Company Number:** 08176873

**Charity Number:** 1154315

**Patrons:** Rt Hon Lord Ribeiro of Achimota and Ovington

**Trustees:** S Tucker (Chairman)  
W Lam (Immediate Past Chairman) (resigned 1 October 2021)  
V R Thayalan (Honorary Treasurer)  
A Barabas (appointed 1 October 2021)  
D Bell (appointed 1 October 2020)  
N Cavale (resigned 1 October 2020 and reappointed 1 February 2022)  
M Fell (resigned 1 October 2021)  
M Henley (resigned 31 December 2020)  
B Jemec (resigned 1 October 2021)  
N Khwaja (appointed 1 October 2021)  
A Reid (appointed 1 October 2020)  
H Roberts (appointed 4 September 2020)  
R Waters (appointed 1 January 2021)

**Secretary:** S Tucker

**Registered Office:** 35–43 Lincoln’s Inn Fields  
London  
WC2A 3PN

**Governing Document:** Memorandum and Articles dated 13 August 2012  
Registered with the Charity Commission on 23 October 2013

**Solicitors:** Camerons Solicitors LLP  
70 Wimpole Street  
London  
W1G 8AX

**Independent Examiner:** Kerry Gallagher, FCA DChA  
RSM UK Tax and Accounting Limited  
Davidson House  
Forbury Square  
Reading  
Berkshire  
RG1 3EU

**Bank:** National Westminster Bank plc  
Marylebone & Harley Street Branch  
PO Box 2021  
10 Marylebone High Street  
London  
W1U 4BT

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**  
**TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 30 SEPTEMBER 2021**

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The Trustees present their Annual Report and the unaudited Financial Statements of the British Foundation for International Reconstructive Surgery and Training (BFIRST) for the year to 30 September 2021. The information provided on page 3 forms an integral part of this report.

The Financial Statements have been prepared in accordance with the accounting policies set out in the notes to the Financial Statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association of the charitable company, and 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).

**CHARITABLE OBJECTS**

The objects of the charitable company, as set out in its governing document are:

- To advance education and training in reconstructive surgery in underdeveloped countries and support the development in such countries of sustainable high-quality reconstructive surgery; and
- To relieve the sickness and distress and further the health of people affected by natural and other disasters in any part of the world by the provision of reconstructive surgery services.

**APPOINTMENT OF TRUSTEES**

Trustees are appointed to the Board by the existing Trustees through a nomination and election process and ratified at the Annual General Meeting. A list of Trustees serving during the period of this report and up to the date the report and Financial Statements are approved is provided on page 3.

**RISK MANAGEMENT**

A risk assessment was completed, reviewed and approved by the Board within the financial year. The Trustees accept that the political, environmental and social threats in the developing countries that BFIRST operates in can be high and steps are continuously taken to mitigate those risks. Fundraising is an area that is closely monitored to ensure that the charitable company can meet its financial commitments and to fund future projects.

The Trustees believe that BFIRST does not need to expose itself to a high level of risk in any other areas to achieve its present aims and goals. Therefore, a policy is followed to ensure only risks that are, or can be, mitigated to a medium risk level are accepted. This overall assessment of risk may change at a later date depending on initiatives being considered at the time.

**GRANT MAKING POLICY**

BFIRST awards grants to educational long-term projects in resource-poor countries, after application, vetting and pending reports, with reproducible, internationally accepted outcome measures.

The other beneficiaries of grants are BFIRST Overseas Fellows (UK Fellowship Programme). These are awarded to consultant plastic surgeons from resource-poor countries for six weeks' duration, on an observational basis. The following procedures are followed:

1. Set applications and CVs will be received from individuals;
2. The Board will annually consider the applications and determine whether these sit within the criteria set by the Board; and
3. Awards will be given on the basis of merit and a programme of follow up will be agreed with the recipient.

## **BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**

**TRUSTEES' ANNUAL REPORT** (Continued)

**YEAR ENDED 30 SEPTEMBER 2021**

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### **REVIEW OF ACTIVITIES**

#### **Financial Review**

In the year to September 2021, BFIRST received donations totaling £59,664 (2019/20: £63,049). Costs totaled £26,104 (2019/20: £37,782), which were partly in connection with compliance with constitutional requirements and partly direct costs in fulfilling the objects of the company. Of this, £2,793 (2019/20: £16,778) was donated directly in grants. A legacy of £224,482 was received during the year.

#### **Expenditure**

In the year to 30 September 2021, £2,793 was approved on grants (2019/20: £16,778). This included £nil (2019/20: £4,222) on the UK fellowship programmes to visit hospitals in the UK. BFIRST have continued their work with hospitals overseas, spending £2,793 (2019/20: £6,031) on projects in Ganga and Tanzania (2019/20: Cambodia, India, Nepal, Sudan, Myanmar and Tanzania). In 2019/20 BFIRST spent £6,525 on an Overseas Day. This was not repeated in 2020/201 owing to the COVID pandemic, though it is anticipated that this will be restarted post-COVID.

BFIRST has grown out of the Overseas Service & Training Committee of the British Association of Plastic, Reconstructive and Aesthetic Surgeons (BAPRAS) and has sound experience in the furtherance of education and training in reconstructive surgery. £22,022 was incurred on support and governance costs during the year (2019/20: £20,444). A large proportion of this, £14,400 (2019/20: £14,400) relates to BAPRAS donated administrative services. The remainder was spent on the day-to-day running of the charitable company.

#### **Income**

The main and primary source of income from BAPRAS has remained. In the year to 30 September 2021, BAPRAS donated £40,000 (2019/20: £40,000). In addition, Secretariat support is provided without charge. However, in line with regulations a gift in kind and donated services expended of £14,400 has been recognised in the accounts (2019/20: £14,400)

Donations can be collected through the BFIRST website. This has raised £985 over the year (2019/20: £4,562). Other donations received during the year was £4,500 (2019/20: £3,600). Gift aid collected amounted £nil (2019/20: £487).

#### **Reserves Policy**

The net surplus of £258,052 in the year (2019/20: £25,425) is added to reserves which is carried forward into the registered charity's activities in 2020/21. The Legacy is restricted to the charitable activity stipulated by the donor. The Trustees do not require any funds to be held in reserve other than to meet the charity's governance costs which will be kept to a minimum to ensure that charitable funds are applied to the maximum for charitable purposes.

Total reserves at 30 September 2021 amounted to £450,169 (30 September 2020: £192,117), of which there was £225,482 (2019/20: £1,000) of restricted funds, with the balance being unrestricted general funds.

### **ACHIEVEMENTS AND PERFORMANCE**

In lieu of visits to projects, BFIRST supported global partners through financial support for infrastructure such as items and tools for education and training. Payments totaling £2,793 were allocated for projects in Tanzania and Ganga Committee Members were training on Proximie, a videoconferencing and augmented reality (AR) platform that enabled the training and supervision of surgeons remotely. The system would be used for non-operative teaching initially. The provision of webinars had been part of BFIRST work but has expanded in the absence of physical visits. The webinars were in three streams: Burns, Hand Surgery (with BSSH) and general plastic surgery.

## **BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**

### **TRUSTEES' ANNUAL REPORT (Continued)**

#### **YEAR ENDED 30 SEPTEMBER 2021**

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There had been a successful session at the BAPRAS Unlocked Meeting in June 2021 on the topic of 'how to become a global plastic surgeon'. The Student Essay Prize was awarded on title was 'First do no harm – avoiding adverse effects of international medical aid on local infrastructure by building sustainability.' It is anticipated that the winner would present their essay at the next Overseas Day. Work had begun to redevelop the BFIRST website.

While opportunities to visit overseas projects and for Fellows to visit the UK were limited due to the COVID-19 pandemic, online teaching was rolled out by way of a substitute. A total of 19 webinars were run in 2020/21, with 3,366 delegates (2019/20- 5 webinars, attracting 600 participants). It is anticipated that the webinar series will continue post-COVID, and webinars have been scheduled throughout 2021/22.

#### **FUTURE DEVELOPMENTS**

##### **COVID-19 Pandemic**

During 2021, the global economic impact of the COVID-19 pandemic continued to have a significant effect upon the operating environment of BFIRST and the risks to which it was exposed.

BFIRST were forced to continue to put most of its charitable activities on hold pending the resumption of normal life worldwide, although there were still small amounts of grant funding to its partners overseas. The Trustees believe that BFIRST will be in a good position to respond positively to opportunities that will arise when the global balance is restored.

##### **Going Concern**

Whilst there remains significant uncertainty regarding the global economic impact of the COVID-19 pandemic and the ability of charitable company to withstand its negative effects, nevertheless having sought appropriate assurances, the Trustees have a reasonable expectation that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these Financial Statements. Therefore, the Trustees consider it is appropriate for the Financial Statements to be prepared on the going concern basis.

The Financial Statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount.

##### **Financial Year to September 2022**

Notwithstanding the interruption to its activities caused by the COVID-19 pandemic, BFIRST is planning to resume the support of programmes in Cambodia, Kenya, Myanmar, Nepal, Nigeria, Sri Lanka, Sudan, Tanzania, Vietnam and Zimbabwe. A further programme in Ethiopia in conjunction with the British Society for Surgery of the Hand (BSSH) would also recommence. This will include the development of training curriculums on hand surgery, burns, lower limb reconstruction and vascular malformations.

It is anticipated that when travel restrictions imposed by the COVID-19 pandemic lift, visits from Fellows to the UK will resume.

##### **Future Plans**

A five-year strategy had been constructed. The document sets forth the plans and aspirations of BFIRST over the next five years and includes areas such as the mobilisation of consultants, trainees, allied health professionals, curriculum development and fund raising. The charity is looking to develop fundraising and to build on its' educational output potentially via the development of an education management system and additional online content.

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**

**TRUSTEES’ ANNUAL REPORT (Continued)**

**YEAR ENDED 30 SEPTEMBER 2021**

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**Measurement and Impact**

All training completed on BFIRST sponsored programmes is measured against an established surgical training framework through which trainees are assessed. This is based on UK Work Based Assessment format and evaluates trainees from a range of 1-10. It includes a Clinical Evaluation Exercise (CEX), Case-Based Discussion (CBD) and Direct Observation of Procedural Skills (DOPS). In addition, feedback forms from the host units are submitted to allow the visiting team to improve on their future trips.

**Fundraising**

Following the official launch, BFIRST has gathered valuable contacts and will be able to focus fundraising towards particular grant giving bodies. Specific project proposals based on planned and future activities will be created to help fundraise for these programmes. BAPRAS continues to provide £40,000 as unrestricted fund support for BFIRST. In addition, during the year under review, fundraising opportunities were limited because of the COVID-19 pandemic. A planned bicycle ride from Oxford to Bournemouth, the ASICS 10K event and a fundraising ball were all cancelled. A “No coffee morning” had been held in April 2021 and had raised £68.

**Financial Management and Corporate Governance**

- 1. To develop the existing processes that underpins the on-going work of the charity.
- 2. Provide administrative support to foster the growth and development of the charity

**PUBLIC BENEFIT**

In setting our objectives and planning activities, the Trustees have given careful consideration to the Charity Commission’s guidance on public benefit and have identified a range of stakeholders that benefit from the work done by BFIRST, as set out below:

Patients in developing countries	<ul style="list-style-type: none"><li>• Local access to appropriate medical treatment</li><li>• Able to provide for themselves and their families</li><li>• Social acceptance</li></ul>
Surgeons, medical and paramedical staff in developing countries	<ul style="list-style-type: none"><li>• Education</li><li>• Independence</li><li>• Capacity building</li><li>• Able to provide for their patients appropriately</li></ul>
Hospitals in developing countries	<ul style="list-style-type: none"><li>• Availability of appropriate care for local population</li><li>• Possibility of improvement in equipment, staffing levels and training</li><li>• Potential to become the only national centers for reconstructive surgery</li><li>• Provide medical treatment for locally based multinational corporations, which might invest in the hospital, with further added benefits to the local population</li></ul>
UK patients & surgeons	<ul style="list-style-type: none"><li>• Surgeons and staff with broader clinical experience and skill sets</li><li>• Knowledge of rare, but now more frequently imported diseases due to increased foreign travel</li></ul>

In particular, the benefit to surgeons in developing countries is monitored, and training is continuously measured against the surgical training framework. This is undertaken with particular reference to our mission statement.



**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**

**TRUSTEES' ANNUAL REPORT (Continued)**

**YEAR ENDED 30 SEPTEMBER 2021**

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**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare Financial Statements for each financial period. Under that law, the Trustees have elected to prepare the Financial Statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the Trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period. In preparing these Financial Statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement as to the Disclosure of Information to the Independent Examiner**

The Trustees at the date of approval of this Trustees' Annual Report confirm that so far as each of them is aware, there is no relevant information of which the charity's independent examiner is unaware, and the relevant Trustees have taken all steps that they ought to have taken, as Trustees, to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**BY ORDER OF THE BOARD OF TRUSTEES**



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**S Tucker**  
**Chairman**

12 May 2022

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**

**INDEPENDENT EXAMINER’S REPORT**

**YEAR ENDED 30 SEPTEMBER 2021**

I report to the Trustees on my examination of the Financial Statements of the British Foundation for Reconstructive Surgery and Training (the charitable company) for the year ended 30 September 2021, which are set out on pages 10 to 16.

**Responsibilities and basis of report**

As the Trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the Financial Statements in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the Financial Statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company’s Financial Statements as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the Financial Statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the Financial Statements present a ‘true and fair view’ and my report is limited to those specific matters set out in the independent examiner’s statement.

**Independent examiner’s statement**

Since the charitable company’s gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination, because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the Financial Statements do not accord with those records; or
3. the Financial Statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the Financial Statements give a ‘true and fair view’ which is not a matter considered as part of an independent examination; or
4. the Financial Statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the Financial Statements to be reached.

*Kerry Gallagher*

Signed: .....  
Name: Kerry Gallagher, FCA DChA  
Name of applicable listed body: The Institute of Chartered Accountants in England and Wales  
Relevant professional qualification or membership of professional body: Chartered Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED  
Chartered Accountants  
Davidson House, Forbury Square, Reading, Berkshire RG1 3EU

**19/05/22**  
.....

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**  
**UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 30 SEPTEMBER 2021**

	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>INCOME FROM:</b>					
Donations & legacies	3	59,664	224,482	284,146	63,049
Investments		10	-	10	158
<b>Total income</b>		<u>59,674</u>	<u>224,482</u>	<u>284,156</u>	<u>63,207</u>
<b>EXPENDITURE ON:</b>					
Raising funds	4	(1,289)	-	(1,289)	(560)
Charitable activities	5	(24,815)	-	(24,815)	(37,222)
<b>Total expenditure</b>		<u>(26,104)</u>	<u>-</u>	<u>(26,104)</u>	<u>(37,782)</u>
<b>NET INCOME AND NET MOVEMENT IN FUNDS</b>		<u>33,570</u>	<u>224,482</u>	<u>258,052</u>	<u>25,425</u>
Funds brought forward at 1 October 2020		191,117	1,000	192,117	166,692
<b>FUNDS CARRIED FORWARD AT 30 SEPTEMBER 2021</b>		<u>224,687</u>	<u>225,482</u>	<u>450,169</u>	<u>192,117</u>

All transactions are derived from continuing activities.

The notes on pages 13 to 16 form part of these Financial Statements.

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**  
**UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 30 SEPTEMBER 2020**

	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>INCOME FROM:</b>					
Donations & legacies	3	63,049	-	63,049	174,015
Investments		158	-	158	146
<b>Total income</b>		<u>63,207</u>	<u>-</u>	<u>63,207</u>	<u>174,161</u>
<b>EXPENDITURE ON:</b>					
Raising funds	4	(560)	-	(560)	(77,280)
Charitable activities	5	(37,222)	-	(37,222)	(59,535)
<b>Total expenditure</b>		<u>(37,782)</u>	<u>-</u>	<u>(37,782)</u>	<u>(136,815)</u>
<b>NET INCOME AND NET MOVEMENT IN FUNDS</b>		<u>25,425</u>	<u>-</u>	<u>25,425</u>	<u>37,346</u>
Funds brought forward at 1 October 2019		165,692	1,000	166,692	129,346
<b>FUNDS CARRIED FORWARD AT 30 SEPTEMBER 2020</b>		<u>191,117</u> =====	<u>1,000</u> =====	<u>192,117</u> =====	<u>166,692</u> =====

All transactions are derived from continuing activities.

The notes on pages 13 to 16 form part of these Financial Statements.

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**

**UNAUDITED BALANCE SHEET**

**Company number: 08176873**

**AT 30 SEPTEMBER 2021**

	Notes	2021 £	2020 £
<b>CURRENT ASSETS</b>			
Debtors – Amounts owed by BAPRAS		40,000	40,000
Prepayments and accrued income		-	335
Cash at bank and in hand		413,469	155,082
		<u>453,469</u>	<u>195,417</u>
<b>CREDITORS: Amounts falling due within one year</b>	6	(3,300)	(3,300)
		<u>450,169</u>	<u>192,117</u>
		=====	=====
<b>NET CURRENT ASSETS AND NET ASSETS</b>			
		<u>450,169</u>	<u>192,117</u>
		=====	=====
<b>THE FUNDS OF THE CHARITY</b>			
Restricted income funds	7	225,482	1,000
Unrestricted income funds	7	224,687	191,117
		<u>450,169</u>	<u>192,117</u>
		=====	=====
<b>TOTAL CHARITY FUNDS</b>	8	450,169	192,117
		<u>450,169</u>	<u>192,117</u>
		=====	=====

The Trustees confirm that:

1. For the period ended 30 September 2021, the company was entitled to exemption from audit under section 477 of the Companies Acts 2006 (the Act) relating to small companies; and
2. The members have not required the company to obtain an audit of its Financial Statements for the period in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibility to keep accounting records in accordance with section 386 of the Act and for preparing Financial Statements which give a true and fair view of the state of affairs of the charitable company as at 30 September 2021 and of its result for the period then ended in accordance with sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act, so far as applicable to this company.

These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies’ regime.

The notes on pages 13 to 16 form part of these Financial Statements.

The Financial Statements were approved and authorised for issues by the Board of Trustees on ..... **12 May** ..... 2022 and were signed below on its behalf by:



**S Tucker**  
**Chairman**

**12 May**  
..... 2022

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**  
**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR TO 30 SEPTEMBER 2021**

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**1. ACCOUNTING POLICIES**

**Basis of accounting**

The Financial Statements have been prepared to comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association of the charitable company, and 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). The charitable company meets the definition of a public entity under FRS 102.

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

**Going concern**

Whilst there remains significant uncertainty regarding the global economic impact of the COVID-19 pandemic and the ability of charitable company to withstand its negative effects, nevertheless having sought appropriate assurances, the Trustees have a reasonable expectation that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these Financial Statements. Therefore, the Trustees consider it is appropriate for the Financial Statements to be prepared on the going concern basis.

The Financial Statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount.

**Income**

Income represents the total income receivable by the charitable company during the period to which it is entitled to receipt, it is probable to be received and the amount can be measured reliably. Income principally comprises of donations receivable and bank interest. Donated goods and services are included as gifts in kind and are included as both income and expenditure in the Statement of Financial Activities.

**Grants**

Grants payable are accounted for on an accruals and commitment basis, with amounts committed but not paid included within creditors.

**Governance costs**

Governance costs comprise those costs that cannot be directly attributed to particular activities. The costs are incurred in connection with the compliance with constitutional and statutory requirements.

**Foreign currency**

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of translation. Monetary assets and liabilities denominated in foreign currencies are retranslated at the exchange rate ruling at the balance sheet date. Any gain or loss arising from a change in exchange rate subsequent to the date of the transactions is reported as an exchange gain or loss in the Statement of Financial Activities.

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING****NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (Continued)****FOR THE YEAR TO 30 SEPTEMBER 2021****2. TRUSTEES REMUNERATION, REIMBURSED EXPENSES AND VOLUNTEERS**

No Trustee received any remuneration for services as a Board Member provided to the charitable company during the current or previous year.

Trustees are entitled to claim appropriate expenses in attending meetings. Trustee expenses in 2020/21 amounted to £61 relating to travel by 1 Trustee (2019/20: £1,000 relating to travel to overseas projects by 2 Trustees).

In addition to the Trustees, the charitable company is also reliant upon the contributions made by supporters who contribute significant amounts of their time to the delivery of charitable activities. The Trustees are unable to estimate the contribution of volunteers in any meaningful or consistent manner, but they are grateful for their support.

**3. DONATIONS & LEGACIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
BAPRAS donation	40,000	-	40,000	40,000
BAPRAS Secretariat support – donation in kind	14,400	-	14,400	14,400
Legacy donations	-	224,482	224,482	-
Online Giving/Gift aid	764	-	764	5,049
Other donations	4,500	-	4,500	3,600
	<u>59,664</u> =====	<u>224,482</u> =====	<u>284,146</u> =====	<u>63,049</u> =====

**4. RAISING FUNDS**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Promotional events	1,020	-	1,020	240
Bank charges	269	-	269	320
	<u>1,289</u> =====	<u>-</u> =====	<u>1,289</u> =====	<u>560</u> =====

**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (Continued)**

**FOR THE YEAR TO 30 SEPTEMBER 2021**

**5. CHARITABLE ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Grants payable:</b>				
UK Fellowships	-	-	-	4,222
Cambodia project	-	-	-	562
India project	-	-	-	260
Myanmar project	-	-	-	1,559
Nepal project	-	-	-	803
Sudan project	-	-	-	2,081
Ganga project	1,009	-	1,009	
Tanzania project	1,784	-	1,784	766
Overseas day	-	-	-	6,525
	<u>2,793</u>	<u>-</u>	<u>2,793</u>	<u>16,778</u>
<b>Support costs:</b>				
BAPRAS Secretariat support – donation in kind	14,400	-	14,400	14,400
Trustee travel and other meetings expenses	155	-	155	1,000
Other costs	3,927	-	3,927	1,744
	<u>18,482</u>	<u>-</u>	<u>18,482</u>	<u>17,144</u>
<b>Governance costs:</b>				
Independent examination fees	3,540	-	3,540	3,300
	<u>24,815</u>	<u>-</u>	<u>24,815</u>	<u>37,222</u>

**6. CREDITORS: Amounts falling due within one year**

	2021 £	2020 £
Accruals	3,300	3,300
	<u>3,300</u>	<u>3,300</u>

**7. THE FUNDS OF THE CHARITY**

	1 October 2020 £	Income £	Expenditure £	30 September 2021 £
<b>Restricted income funds</b>				
Bangladesh project fund	1,000	-	-	1,000
Gillies/Millard Travel Fund	-	224,482	-	224,482
<b>Unrestricted income funds:</b>				
General fund	191,117	59,674	(26,104)	224,687
	<u>192,117</u>	<u>284,156</u>	<u>(26,104)</u>	<u>450,169</u>



**BRITISH FOUNDATION FOR INTERNATIONAL RECONSTRUCTIVE SURGERY AND TRAINING****NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (Continued)****FOR THE YEAR TO 30 SEPTEMBER 2021****7. THE FUNDS OF THE CHARITY (Continued)**

	<b>1 October 2019</b>	<b>Income</b>	<b>Expenditure</b>	<b>30 September 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted income funds</b>				
Bangladesh project fund	1,000	-	-	1,000
<b>Unrestricted income funds:</b>				
General fund	165,692	63,207	(37,782)	191,117
	<u>166,692</u>	<u>63,207</u>	<u>(37,782)</u>	<u>192,117</u>
	=====	=====	=====	=====

The Bangladesh project fund was set up in 2019 in recognition of specific donation funding received in support of BFIRST's work in Bangladesh.

A Legacy was bequeathed to BFIRST and set up as the Gillies/Millard Travel Fund. This income is to be used for the stated purpose to support volunteer UK members to provide locally appropriate training on reconstructive surgery for overseas healthcare in their own practice environment. This was in line with the BFIRST ethos.

<b>8. ANALYSIS OF NET ASSETS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bangladesh project fund	1,000	1,000
Gillies/Millard Travel Fund	224,482	-
General fund	224,687	191,117
Net current assets and net assets	<u>450,169</u>	<u>192,117</u>
	=====	=====

**9. LIABILITY OF MEMBERS**

The charitable company is limited by guarantee. In the event that the charitable company is wound up, the liability of members is limited to £1. As at the balance sheet date, there were 4 members.

**10. RELATED PARTY TRANSACTIONS**

BFIRST has grown out of the Overseas Service & Training Committee of the British Association of Plastic, Reconstructive and Aesthetic Surgeons (BAPRAS) and has continued to be fundamentally reliant upon the support being given by BAPRAS, including the administrative services provided by the BAPRAS Secretariat. All transactions and balances with BAPRAS have been disclosed above in the Financial Statements.

There have been no other related party transactions in the current or prior period that require disclosure.