



Annual report and accounts

for the year ended 31 March 2023



Contents

Trustees' report	3
Chairman's welcome	3
About the British Liver Trust	4
Support for everyone	6
Liver Cancer UK launches	8
Increasing awareness, tackling stigma	9
Improving early diagnosis	12
Driving change in healthcare and policy	16
Partnering on research and involving patients	19
Growing our capacity to succeed	21
Thank you to our funders	24
Financial review	25
Structure, governance and management	27
Statement of Trustees' responsibilities	28
Independent auditor's report	29
Financial statements	32
Notes to the financial statements	35

Reference and administrative details

Chairman

Alastair King DL

Chief Executive Officer

Pamela J Healy OBE

Trustees

Alastair King DL

(Chair of Trustees from 29 November 2022)

Wim Bushell

(resigned as Chair 29 November 2022)

Sally Benatar QPM

Diana Gornall

Abigail Jesson

Toby McMaster

David Meek (Chair of Audit Risk Committee)

Professor Steve Ryder

Victoria Sheriff

Professor Douglas Thorburn

Graham Warner (appointed as Trustee and Treasurer 26 June 2023)

Honorary roles

President Wim Bushell

Vice President David Butler

Principal Office

1st Floor Offices, Venta Court

20 Jewry Street, Winchester SO23 8FE

Company Registration Number
2227706

Charity Registration Number
298858 (E&W), SC042140 (Scotland)

Bankers

CAF Bank, PO Box 289

West Malling, Kent ME19 4TA

NatWest, 2 Tavern Street,
Ipswich, Suffolk IP1 3BD

Auditor

Hopper Williams & Bell Ltd

Chartered Accountants & Statutory Auditors

Highland House, Mayflower Close,

Chandlers Ford, Eastleigh

Hampshire SO53 4AR

Chairman's welcome



Welcome to the British Liver Trust's annual report and accounts.

As your new Chair I am proud to introduce this report, which showcases the strides we have made

to tackle the liver disease crisis. I offer our heartfelt thanks to Wim Bushell for his leadership as Chair and I am delighted to say that Wim has agreed to become our new President.

The year 2022/23 was characterised by ambition and growth, as we rise to meet the growing need for awareness, support and change. To make sure we can deliver more for people with liver disease and liver cancer we have grown our team. This means we have been able to reach over 1.5 million people through our website and media work and have directly supported over 75 thousand individuals. Major projects included a new roadshow unit, our biggest Love Your Liver Month ever, and a dedicated website and brand for our liver cancer activity.

Liver Cancer UK launched in October 2022 with a splash. Our news story was covered over 200 times by the press and media. The new branding of this area means patients, healthcare professionals and policy makers can easily find us and enhances our authority to speak on behalf of those affected.

Our policy team are raising awareness at the highest levels. This year they held events at Westminster, Holyrood and the Senedd. Conversations with policy makers at these events help us drive home the need for earlier detection so we no longer see 75% of people with cirrhosis not being diagnosed until crisis point. We also run the All Party Parliamentary Group for liver disease and liver cancer.

These connections are already starting to bear fruit with a UK-first parliamentary debate

on diagnosis of liver disease and liver cancer in October, and the government committing in March to include 100 FibroScan machines to detect liver disease in community diagnostic centres.

We are also here for people dealing with liver disease right now. Increased capacity in our patient information, outreach and nurse helpline teams means we can support many more people to understand, manage and live better with their condition.

A new outreach strategy saw us move from a devolved to a UK-wide approach to Support Groups and wider education and awareness raising, giving us the building blocks for development. Our helpline saw a huge 50% increase in calls over the second half of the year. Notable issues included the cost of living, difficulty seeing GPs and consultants, and people struggling to get a diagnosis.

We are making a massive impact across many areas, but we are far from meeting demand. The numbers of people dying from liver disease and liver cancer continue to rise. Shockingly liver disease deaths increased by 21% between 2019 and 2021. And liver cancer is the fastest rising cause of cancer death. So as we enter the final year of our strategy – *A World Without Liver Disease* – we will not stop fighting for everyone affected by liver disease and liver cancer.

Finally, I would like to thank everyone who has been part of the impact we've made. Our passionate staff, our incredible supporters, fundraisers and donors, and our dedicated volunteers and patient and clinical advisors. Thanks to you we are turning the tables on liver disease and liver cancer.

Alastair King

Alastair King
Chairman

About the British Liver Trust

Working towards a world without liver disease.

The British Liver Trust is the leading charity for adults with liver disease or liver cancer in the UK. Our mission is to transform liver health by improving awareness, prevention, care and support.

Liver disease is a silent killer and it is on the increase.

In the UK there are more than 10,000 deaths due to liver disease each year. That's more than 27 deaths a day.

The number of people dying prematurely from liver disease and liver cancer has increased by almost two-thirds (64%) in the last 20 years. More recently, we saw a 21% increase in deaths from liver disease in 2021 compared to 2019.

2021 deaths from liver disease across the UK and for each nation were:

UK 11,488

England 9,475

Northern Ireland 293

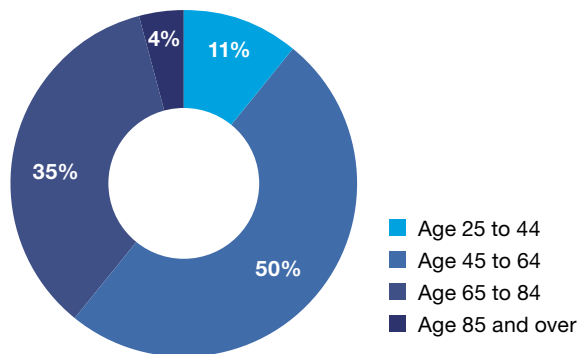
Scotland 984

Wales 696



Liver disease also affects people when they are relatively young. Many people who die are of working age and may have children under 18.

Half of those who die from liver disease are aged 45 to 64



Liver cancer is the fastest rising cause of cancer death in the UK.

Every day
16
people die from liver cancer

Our strategy 2021 to 2024

- Support everyone affected by liver disease and liver cancer
- Improve early detection so more people are diagnosed at a stage when the damage can be reversed
- Drive up standards of care and improve outcomes for people affected by liver disease and liver cancer
- Increase awareness and improve people's understanding of liver disease and liver cancer and reduce stigma
- Campaign for policy changes that make it easy for everyone to be healthier
- Work in partnership to support research and ensure patients are part of the conversation

Kevin's story

“

I first noticed symptoms in early November 2022, something wasn't right. I went to my GP who did some tests. Everything seemed to be ok.

Then a huge shock came on January 6th. At 2:30am I was called and told I needed to go to A&E right away. My ALT, a protein linked to liver damage, was at 3,900 – the normal limit is 49!

I spent 5 days in hospital, while my ALT level gradually dropped back to 1,300. It was a very worrying time while they tried to work out what was wrong. Although they never found the cause, the consultant assured me that all was going to be well.

When I got home the shock continued for about a week. I felt like I was sitting on the edge of a helicopter about to jump out. I wanted to know how long it would take my liver to recover. Is what I'm experiencing normal? Is it normal that I'm emotionally affected by this?



I got through to the British Liver Trust helpline straightaway. That was the moment I knew I wasn't on my own. Lindsay reassured me, saying “Kevin, this is OK, you've come out of hospital, what you are now experiencing are the traumatic after-effects”.

I probably called the helpline about four times. The nurses are wonderful, caring and well informed. It's a wonderful free service – I'd recommend it 1,000 per cent.

”

“That was the moment I knew I wasn't on my own”

“Huge thanks to the amazing liver nurse I spoke to today for calming me down after having some devastating news about my husband's liver disease. She just listened and let me unload. Sometimes you just need to talk to someone who understands how hard it is dealing with the fall out of fatty liver disease.”

Helpline caller

Support for everyone

The British Liver Trust aims to support everyone affected by liver disease and liver cancer. This includes patients, family and friends, and people at risk. We provide information and support through up to date evidenced based information, our nurse helpline, our online community and our network of support groups.

In 2022/23 we helped even more people cope with liver disease or liver cancer

Calls to our nurse
helpline increased by

50%

over the last 6 months
of the year

Nearly
80,000
patient booklets
and factsheets
were ordered or
downloaded

Our online
community
grew to
29,317
members, an
increase of **16%**

340
people
came to at least
one of our
Virtual Support
Group meetings

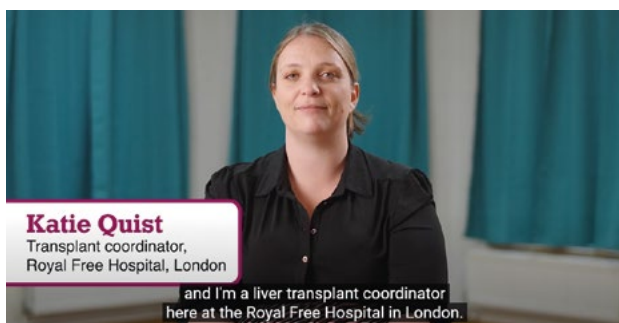
Connecting more people with our helpline



Demand for our helpline services has been exceptionally high this year, as more people turn to us for support. In response, we extended our opening hours in November and added a call-back service. In February, we launched a campaign to promote the helpline resulting in a 64% increase in demand, demonstrating the enormous need for the service.

The nurse team dealt with heartbreaking calls from people struggling to get support. The nurses have a wide range of expertise and often deal with urgent complex questions from distressed patients and family members looking for information and reassurance. Many patients reported being unable to access their GP even though they were suffering severe symptoms. Some calls have literally been lifesaving with patients being told that they urgently need to go into hospital.

Reimagining our liver transplant information



A liver transplant can be lifesaving. But it's a long and complicated process. We produced a new suite of 4 booklets, web information and a video to support people. It needed to answer the right questions quickly and

simply. So we worked closely with people before and after a transplant, plus a wide range of healthcare professionals.

People told us the transplant assessment felt like being a rabbit in the headlights. But written information was hard to take in at that point. With the help of the amazing transplant team at the Royal Free Hospital, we created a video that covered all the steps, but could be broken into chunks to watch a bit at a time. We've had excellent feedback from patients, families, and clinicians. The video has been viewed 788 times and 667 new booklets have been sent out.

Edinburgh transplant support group – back together in person!

The Edinburgh liver transplant support group is for people pre- and post-transplant. The British Liver Trust run the group with two liver transplant social workers. On Thursday 15th December, the group ran for the first time since COVID.

55 people turned up to Edinburgh Royal Infirmary! This was despite a train strike and snowy weather. One man even travelled from Shetland just to attend the group because he felt he really needed to speak to others who had been through the transplant journey.

Audrey, the transplant physiotherapist, gave a talk on the importance of prehabilitation before transplant to help people recover well from the operation.

Since switching to virtual delivery at the beginning of the pandemic, our support



groups have continued to help hundreds of people every year. Online works well, but we know there's also a place for face-to-face. The Edinburgh transplant group proves that. With funding, we can support everyone having a liver transplant in this way.

“This forum gives you hope and a better outlook on life.”

Member of our online peer support forum

Liver Cancer UK launches

In October 2022, we launched Liver Cancer UK – a new part of the British Liver Trust dedicated to liver cancer. The main cause of liver cancer is underlying liver disease. But many patients and healthcare professionals weren't aware the British Liver Trust was for liver cancer patients too. Liver Cancer UK highlights our work – from providing information for patients and healthcare professionals to campaigning for policy change.

This huge project included:

- a targeted campaign with its own brand to reach as many people with liver cancer as possible
- developing a website dedicated to liver cancer, with over 50 pages of patient information
- creating a new booklet and factsheets for patients, families and carers
- our nurse helpline team completing 6 months of education and training in liver cancers

We unveiled Liver Cancer UK at a webinar on 27th October. We were delighted to be joined by leading surgeon Anya Adair and by Jackie, who shared her story of being diagnosed with liver cancer in 2021. We supported the launch with our own communications and

awareness raising. Our launch press release and accompanying media outreach generated over 200 pieces of media coverage, with a combined reach of over 300 million.

Liver Cancer UK is already making significant strides in raising awareness, providing support, and advocating for liver cancer patients in the UK. We've had over 33,000 website visitors, viewing over 80,000 pages and downloading over 100 patient resources.

Our policy work on liver cancer is also gaining momentum. 24 MPs endorsed an Early Day Motion on liver cancer, raising awareness in parliament. Work in Scotland resulted in a new pathway for liver cancer patients and a pilot for patients to access a 'single point of contact' to join up all the elements of their care.



Jackie spoke at our launch webinar for Liver Cancer UK

“Being able to spend time by the sea has helped me cope with the inevitable emotions and feelings that being diagnosed with liver cancer has brought. For me it was also important to have lots of information about liver cancer and treatments and the British Liver Trust has helped greatly with this.”

Increasing awareness, tackling stigma

Awareness plays a crucial role in advancing our policy and campaigning efforts, amplifies our information and services, and helps people understand the importance of good liver health to reduce their risk of liver disease. Increasing knowledge and understanding among the public also helps tackle misinformation and stigma.

Growing our audiences and getting our message out

Our followers on **Twitter** and **Facebook** increased by a **third over the year**

Our media coverage had a combined reach of **667 million** from **767 articles**

People visited over **2.3 million pages** on our website

Nearly **20,000** people now receive our monthly InTouch e-newsletter

Our best ever Love Your Liver Month helps hundreds improve their liver health

Love Your Liver Month shines a spotlight on liver health. Every year we help thousands of people understand their risk of liver disease and how to reduce it. In 2023, Love Your Liver month really gathered momentum and gained traction. We were blown away by the engagement, support and coverage.

Building on the success of last year's campaign, we encouraged people to make



a healthy pledge. From going alcohol-free for the month to cutting down on sugar, 357 people across the UK took up the challenge and gave their liver health a New Year boost. Over 11,000 people took our Love Your Liver screener to find out if they are at risk of liver disease and over 1,000 people downloaded our factsheets.

Excitingly, we also took Love Your Liver Month to Westminster, with 91 MPs attending our liver scanning event. This gave us a great opportunity to have conversations with MPs about improving early diagnosis in their area.

The British Liver Trust is on the curriculum!

In October, our Outreach Manager Amy presented a liver health awareness talk to 230 medical students at Glasgow University. The talk was added to the course plan to introduce students to the role of charities in information, support, and research. Amy also highlighted the work of British Liver Trust and how we support both patients and clinicians.

Amy said “Working alongside the universities and NHS in this way means we can boost liver disease awareness in the medics of the future. We can influence so many things, from tackling stigma to making sure patients get the information and support they need. We’re delighted that Glasgow University have invited us back to talk to next years’ students.”

Seafit and British Liver Trust raise awareness in Scottish coastal communities

We take part in events across the UK to raise awareness and educate people about liver health. This particular project focused on information, guidance and practical help for seafarers, who find it difficult to get healthcare due to the nature of their work.



The project visited Kyle of Lochalsh and Skye, reaching out to fishermen, the public and pharmacies. On the way to the event we also distributed leaflets at Fort William hospital.

Our wonderful volunteers Moray and John represented the charity. An ex-seafarer himself, Moray knows how difficult it can be to get advice and the risk of minor issues becoming serious.

“One of the things I enjoyed is reminiscing about life at sea with the people that come in. This gives me an avenue to go on to discuss health issues particularly signs of early liver disease.”

Our roadshow features on BBC Morning Live

BBC Morning Live's health expert Dr Xand stepped on board our mobile Love Your Liver unit in Liverpool to learn about our important work raising awareness of liver disease and how to love your liver back to health. Our amazing volunteer Steve told Dr Xand his story to encourage and inspire others.

On 8th November over 1 million people watched the 5-minute segment. Viewers flooded to our website and helpline wanting to find out more about liver health and when they might be able to come on board our mobile unit too.



“It has happened to me so many times. Some health issues are considered more ‘saintly’ than others. Thank you for all your work”

Response to Stamp Out Stigma



Stamp Out Stigma – our ground-breaking new campaign

We talk to people affected by liver disease and liver cancer every day. And one topic that always comes up is the stigma people face. Stigma can come from friends, colleagues, healthcare professionals, and family. It's a huge problem that goes beyond hurt feelings – it stops people getting the help and support they need.

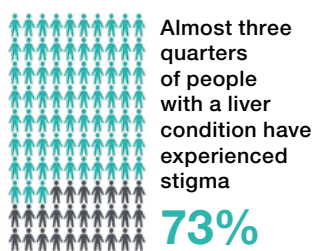
Our Stamp Out Stigma campaign launched in August 2022. It centred on the experiences and stories of people with liver disease, including results from our survey. We were blown away when over 1,400 people responded to share their experience.

The campaign used social media to share key statistics from the survey and powerful

real-life stories from our amazing supporters. We created new web-based information on coping with stigma, to support people experiencing it first-hand.

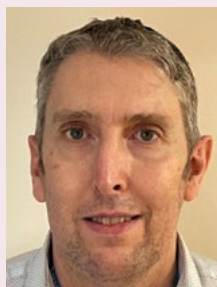
The response to the campaign was incredible, underscoring its importance. Our stories and information were viewed over 37,000 times and 2,699 people signed up to join the fight against stigma.

The British Liver Trust team were deeply touched by the overwhelmingly positive feedback we received from patients and families. Their heartfelt responses reinforced the importance of raising awareness and working together to combat the harmful effects of stigma.



Tony's story

I started to increase my drinking when my marriage broke down, which led to me losing my job and to not seeing my children. A lot of what brought it on was stress related.



When I was diagnosed with alcohol-related liver disease, I pushed my family away. Work colleagues would cross the street to avoid me.

I'd be admitted to hospital every so often. One particular doctor really supported me, but the others were a mixed bag. I stopped drinking in 2016. I did it in small stages until I got there and I'm still going.

Alcohol's a coping mechanism. And alcohol dependency is a disease like any other – and not a very nice one. The person who is alcohol dependent is not a bad person, but simply in a bad place.

Improving early diagnosis

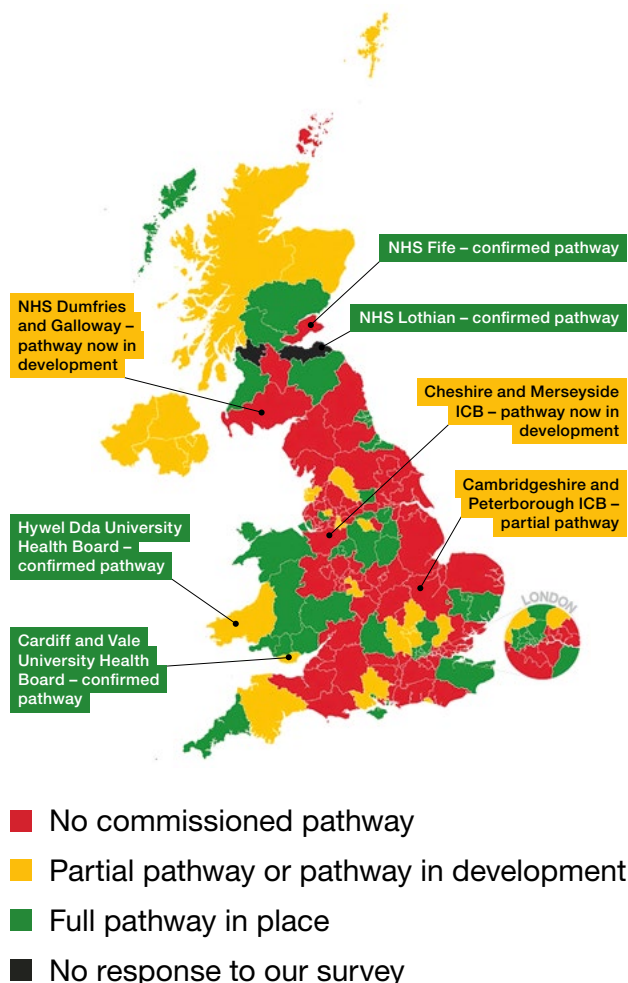
When liver disease is found early, it's often possible to reverse the damage or at least stop it progressing to serious disease. But there aren't many clear, early symptoms to tell people or their doctor that something is wrong. We want to see more cases of liver disease being found at an early stage and that means actively looking for it.

Make Early Diagnosis Routine campaign sees improvement in 7 health boards

Our flagship early diagnosis campaign launched in 2021 following research by the British Liver Trust that showed most parts of the UK did not have effective pathways to diagnose liver disease early. Our map uses a traffic light system to show where our survey found no pathway (red), a partial pathway or pathway in development (amber) or a full pathway (green) in place.

Since then, our policy team have used the results to campaign for change at UK and local levels to turn the map green. Supporters have written hundreds of letters asking MPs to take up early diagnosis of liver disease with their local health authorities. We've gathered and shared information about good practice to help make change happen.

One year on we are delighted that 7 areas have improved their routine processes and changed colour on the map. 4 have gone green and 3 have gone from red to amber. On top of making a difference for hundreds of patients right now, sharing the good news helps us build even more momentum to campaign for change elsewhere.



774
supporters
wrote to their MP
about our
**Make Early Diagnosis
Routine campaign**

**Our policy team had
meetings with senior people
at 14 Integrated Care or
Health Boards**
about ways they could improve
early diagnosis

We had
16
detailed
responses
from health bodies
across the UK

Make Every Contact Count – calling for better testing for viral hepatitis

The British Liver Trust joined forces with HIV and hepatitis C charities to campaign for A&E testing to be available in more places.



2,200 people signed our joint letter calling on the Public Health Minister and NHS England Chief Executive to expand the programme.

The NHS England 'opt-out' programme automatically tests blood samples for HIV, hepatitis B and hepatitis C unless people ask not to be included. Campaigners want the programme to be expanded from London, Manchester, Brighton and Blackpool to around 40 other places in England. In the first 10 months, almost 1,700 people have been found to be living with one of the viruses – including over 850 people with hepatitis B and over 390 with hepatitis C.

Supporting the NHS to diagnose liver cancer earlier

A pilot project in England aims to find people with liver damage so they can benefit from 6 monthly surveillance scans to check for early signs of liver cancer. When liver cancer's found early, it can often be cured. People at higher risk of liver disease are being offered free liver checks in their local area.

The British Liver Trust worked with the NHS team to produce a range of information resources for people going for the checks. Our leaflets explain what happens, what the results mean, and how to contact our helpline and other services. To make the information accessible to as many people as possible

we created easy read formats, an animation and a postcard about surveillance to remind people to take part.



Campaign success as Ministers announce liver scanning to be included in 100 community diagnostic centres

The British Liver Trust have campaigned jointly with the UK Liver Alliance for an assessment of liver fibrosis to be included in all newly announced centres and we were delighted to have this confirmed in a letter from the Minister, Helen Whately MP, in March 2023.

Community diagnostic centres aim to speed up diagnosis, especially where people have vague symptoms that could be one of many diseases including liver disease. We provided a new patient pathway showing how a scan to detect fibrosis could improve early diagnosis and save lives.

New roadshow unit takes to the road in Luton



Thanks to funds raised through the Big Give Christmas appeal, our new mobile unit launched in March 2023. The larger unit means we can screen and scan more people each day we are out on the road. The roadshow also helps us explain the importance of liver health to politicians and healthcare decision-makers.

The unit was opened in St George's Square in Luton, marked by speeches from our new Chair of Trustees Alastair King, our Chief Executive Pamela Healy, and Jonathan Worsfold, our Project Delivery Manager.

The new unit features two comfortable, full-size scanning rooms, as well as a third room that can be used for additional services such as viral hepatitis testing.

Our Love Your Liver roadshow visits towns and cities around the UK. Visitors can complete a screener questionnaire to help them understand their risk of liver disease. Most visitors also take up the offer of a free liver scan, carried out by a trained nurse. The scan looks for signs that could show liver damage, people with these signs are given a letter to take to their GP requesting they carry out clinical tests to check for liver disease.

Delivering the roadshow is pure teamwork, involving colleagues from across the charity as well as our core team. We're also incredibly thankful for the support we get from NHS teams. Having Beki, our scanning nurse, in place means we can guarantee events will go ahead – but additional support increases the number of people we can scan.

The new unit then headed for Wales to kick off our 2023 roadshow campaign.

2,864

people had liver scans at our roadshows

292 (10%)

people given GP letters requesting further tests, including 63 (2% of total scanned) with signs that could be more advanced liver damage



Veronica visited our roadshow in October 2022

"My reading came back high – I'd expected it as I'd put on weight over the pandemic and hadn't found the motivation to do anything about it. I decided to immediately adopt a healthier eating regime. And armed with my referral letter I visited my GP who referred me on. I have now lost 8kg and completely changed how I eat – and I'm confident of keeping the weight off. The hospital have discharged me with a gold star! I would never have found the impetus to make these changes if it hadn't been for your roadshow. Thank you."

Roadshow Manager Emma

"I'd have to say my favourite day was Hull in July. We were supported by liver nurse specialist Dianne Backhouse and her team. They were so engaged, and it is great to see them working in the local community raising awareness which they really do enjoy. That day we broke our record, scanning over 140 people."



31
different towns
and cities visited

35 event
days



140
pre-roadshow breakfasts
(scanning is hungry work!)

4,121 miles

Driving change in healthcare and policy

Our Policy and Public Affairs Team lead public campaigns and work behind the scenes to influence decision-makers. We provide parliamentarians with the in-depth information and analysis they need to push liver disease and liver cancer up the agenda. 2022/23 saw us drive the liver health agenda forward with influencing activity in our national parliaments, multiple debates, consultation responses, and parliamentary questions.

Over **200**
parliamentarians
attended our events

Over **100** MPs
tabled parliamentary
questions

82
MPs/MSPs

backed our motions on
liver disease and liver
cancer and we held 11
one to one meetings
with MPs

139
parliamentarians
visited our Love Your Liver
roadshow

We responded to
5 government
consultations

We visited Westminster, Holyrood and the Senedd



Our policy team went on the road to visit 3 of the UK parliaments. As well as staff and volunteers speaking with parliamentarians about liver disease and our policy calls, our roadshow itself is a powerful influencing tool. Seeing early diagnosis in action truly brings home the difference it can make for someone with liver disease.

Our May 2022 visit to Holyrood was attended by over 35 MSPs and their staff, most of whom took up the offer of a scan. In January we headed to Westminster for an event organised by the All Party Parliamentary Group on Liver Disease and Liver Cancer, as part of Love Your Liver Month. 91 MPs attended and over 50 had a scan to check their liver health.

Finally in March, the Senedd was one of the first destinations for our new roadshow unit. 13 cross-party Senedd Members visited the roadshow on the day and gave their backing to the British Liver Trust's campaigns and policy calls.

MPs call for action on obesity and the fatty liver disease crisis



In March the All Party Parliamentary Group (APPG) on Liver Disease and Liver Cancer held a panel discussion on the policy solutions to tackle the obesity crisis and rise in fatty liver disease. The meeting also launched a UK Consensus

Statement on non-alcohol related fatty liver disease (NAFLD).

The panel featured leading voices in public health including ministers and charities.

The event highlighted the role of excess weight in driving fatty liver disease which can lead to much more serious conditions including cancer. Two-thirds of UK adults are overweight, putting millions at risk.

The British Liver Trust worked in partnership with key organisations and stakeholders to develop the consensus statement. It sets out an ambitious vision for improving prevention, early detection, outcomes and care for NAFLD. Key elements include population-level prevention measures and a comprehensive review of adult liver services.

The British Liver Trust runs the secretariat and organises the activity for the APPG – we aim to be the voice in parliament for people living with liver disease and cancer.

Sam's story

Sam bravely shared the story of her mum's death at the launch of our Make Early Diagnosis Routine campaign in Westminster in May 2022.

"My mum was diagnosed with non-alcohol related fatty liver disease (NAFLD) on 19th April 2018 and sadly passed away four days later, just six days after her 57th birthday. At her inquest, the coroner cited missed opportunities for diagnosis and treatment.

When my mum was younger, she was very active and maintained a healthy diet. However, her mobility was destroyed by osteoarthritis and spondylitis, which led to her gaining weight.

My mum knew she had problems with her liver having had abnormal blood test results for years. Despite this, she was not referred for any further testing as doctors did not believe she was at risk. My mum



didn't drink alcohol and avoided taking pain medication, but she was overweight. Her GP wasn't aware this was a risk factor for liver disease and didn't provide her with any information or support as a result.

Patients who are overweight and have abnormal blood test results should be made aware of NAFLD and referred for further testing. I think, if this happened, as the coroner suggested, my mum could have been diagnosed earlier and may still be here today."

First ever UK parliamentary debate on liver disease



Andy Carter MP, APPG Vice Chair

We were delighted to secure a Westminster Hall debate on 'diagnosis of liver disease and liver cancer', which took place on Tuesday 11th October. The debate was a fantastic opportunity to raise the profile of the liver disease crisis at Westminster and engage directly with ministers.

During the hour-long debate 9 MPs from across the political spectrum spoke. Our supporters played a key role by writing to their MP and urging them to attend the debate.

We produced bespoke briefings for all of the MPs which included tailored messaging and local public health data from the Office for Health Improvements and Disparities. As a result, the British Liver Trust was referenced 13 times and the 'make early detection of liver disease routine' campaign was mentioned by name.

Significantly, we secured a commitment from the Minister to deliver a review of adult liver services. We also secured support from the Opposition for our calls for a review of adult liver services and national pathology pathway for the early detection and management of liver disease.



Wayne David, APPG Chair

"It is truly shocking that liver disease deaths are four times higher in deprived areas. In those areas, people with liver disease die 10 years earlier than people with the disease in the most affluent areas. That needs to be addressed as part of a wider debate about creating a more balanced and equal society."

Partnering on research and involving patients

Our Public and Patient Involvement work has taken off this year with Julie, one of our outreach team, working hard to put patients at the heart of research. Liver disease and liver cancer research is hugely underfunded, so we also seek to influence the wider research agenda.

Creating the first 'Centre for Precision Cell Therapy for the Liver' in the world



The British Liver Trust are part of an exciting collaboration to create the first centre for cell-based treatments for liver damage. We are partnering with NHS Lothian, University of Edinburgh, Scottish National Blood Transfusion Services and Cell and Gene Therapy Catapult.

There are no medicines that treat cirrhosis itself. Other serious liver conditions such as diseases of the bile ducts and acute liver failure also have very limited treatment options. Having a liver transplant is lifesaving for some people, but that still leaves many patients without an opportunity for a cure.

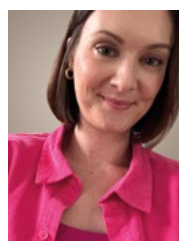
With so many different types and causes, liver disease will benefit from a precision medicine approach. Game-changing cell and gene therapies can target and fix problems in damaged organs.

We supported the research team to gather early patient input. We organised a hybrid meeting, so as many people as possible could join the researchers to learn more about the project, share their views and discuss how they could be involved.



Mishal Dattani

"It was great to be involved and to contribute to something which could lead to potential positive future developments."



Shona Mcfadyen

"I feel really proud and glad to be able to help shape the future of liver health with the British Liver Trust."

We partner on 5 NIHR research proposals

The National Institute of Health Research (NIHR) call for partnership research into liver disease aims to build capability and capacity. To share our expertise and encourage more and better patient involvement, we co-chaired a round table discussion on patient engagement in liver research at the Nottingham NIHR Liver Partnership Launch Event in March.

Projects we are partnering on include tackling hepatitis B, reducing inequalities in liver cancer treatment, and reducing barriers to liver disease treatment in Scotland.

We are supporting a wide range of people to get involved, with a focus on those who may have been under-represented in research.



For Liver Research Cymru we are recruiting participants from every health board area in Wales. Recruitment for the Participate-B project includes a strong focus on participants who have migrated to the UK.

Joining forces to demand liver disease is not forgotten



Our CEO Pamela Healy is proud to chair the UK Liver Alliance (UKLA) – a coalition of more than 30 organisations committed to improving liver health. A key campaigning issue is the omission of liver disease from the UK's new Major Condition's Strategy. The Alliance have also raised concerns about the absence of liver disease from policy-making more widely.

Pamela Healy OBE, Chief Executive

“Liver disease needs to be pushed up the Department for Health’s policy priority list. For too long it has been stigmatised and omitted from plans and initiatives. The UK Liver Alliance will continue to promote the prioritisation of liver disease with the Secretary of State for Health, until we have the policies in place to properly manage liver disease.”

Growing our capacity to succeed

After moving our Head Office from Bournemouth in January 2022, we have settled well in Winchester and into hybrid working. We have a small office team and others attend on an ad hoc basis.

We've focused on improving methods of remote working, supporting cross-organisation working and cohesion. Staff satisfaction and pride in where they work came through strongly in our staff survey, with 100% agreeing that people at the Trust have a shared sense of purpose and that they work with skilled people who are good at their job.

Our Big Give Campaign wins award for exceptional planning

The Big Give Christmas Challenge is the UK's biggest match-funded campaign. For 7 days the challenge offers supporters of participating charities the opportunity to double their donations. This year, our Big Give campaign raised funds for our new Love Your Liver mobile unit.

Our 2022/23 campaign in numbers:

- £50,378 raised (£58,988 with Gift Aid) against a target of £45,000
- 311 donors (59% increase on 2021)
- 44% of donations were from supporters giving their first gift to the Trust
- 33% of donors were brand new supporters
- Our Big Give emails were opened by over 55,000 supporters during Big Give Week

After our successful Big Give campaign we were invited, along with all the other successful charities, to put forward a case study to be considered for one of 13 Big Give Awards. We had to demonstrate why our campaign was exceptional, showing how we engaged with supporters and beat our targets.

Out of hundreds of applications, we were delighted to win the award for Exceptional Planning.



All staff day



In May, we held our first All Staff Together Day since the pandemic. These days are crucial to develop stronger relationships and team working.

Having moved our office to Winchester, we helped remote workers get to know our environment and one another using a treasure

hunt. We also looked at ways of better working together remotely and supporting our own and one another's well-being.

Teams also held their own in-person meetings across the year, with our nurses all meeting in person for the first time ever in January.

London Marathon raises over £45,000

Our team of incredible runners took to the streets in October for the first in-person marathon since COVID. One runner raised an incredible £20,719 in memory of her friend, Robin.



Listening to patients and clinicians



We are immensely grateful to our Patient Advisory Group, our Clinical Advisory Group, and everyone else who has shared the benefit of their experience with us, to make sure our work is effective.

Our advisory groups helped us shape Liver Cancer UK and our stigma campaign plans. Patients, family members and clinicians have also been heavily involved in developing our patient information, making sure it is accurate, easy to understand and above all useful.

Educating people, building connections and raising awareness – meet Louise



Louise joined us as a full time Outreach Development Officer in November 2022. As one of our newest recruits, we asked Louise about her role.

“It’s so varied! There’s a bit of patient support, with the Support Groups. But also reaching out to lots of organisations, whether that’s NHS or private companies, to find opportunities to work together and raise awareness. I love building networks, I want to make the whole world know who we are.

I was at an event last week with 27 local community organisations, talking about the Trust and what we do. And they got really passionate about liver disease. They wanted the roadshow to visit and were talking about how they could get some funding to make it happen. So I’ve put them in touch with the roadshow team to see what we can do.

I run the NAFLD Support Group. And this month we’ve started our new Carers’ Support Group, which I’m leading on. The first meeting was really emotional.

It’s great that we’re able to do some of our face-to-face groups again too, people have really missed them. I’d love to be able to do more in person groups to help form those physical connections.

Next week I’m helping out at a liver health event. It’s quite a deprived area, so a lot of people are at risk of liver disease. I’m going along with our leaflets to talk to as many people as I can. I just love telling someone new about us and what we do and they’re saying ‘Whaaat! How big’s the liver?!’.

One key message is that it isn’t just alcohol. I had 2 ladies walk past my stall at an event in March and they said ‘we don’t need you love, we don’t drink’. So I gave them a leaflet and I started talking to them about the role of diet and weight. And one lady said ‘Oh, I don’t eat very well...’ and then she was interested.

In December, I reached out to Welcome Break to see if they could support Love Your Liver month, and the lady who picked up my email just ran with it. It resulted in awareness posters in all of their service station bathrooms for the month! All I can do is plant seeds, then hope someone waters them and they grow.

I’m so impressed with the British Liver Trust. They’re very empathetic to work for. It’s great to be able to share my ideas and take some of them forward. I’m so passionate about it, I know how amazing the work that we’re doing is. There’s so many doors we can open to make change happen. And in a few years if that graph starts to go down, that’s partly down to us!”

Thank you to all our donors and funders

We'd like to thank all our amazing donors and funders for their support. Every single gift helps us to reach and support people affected by liver disease or liver cancer.

Notable grants include from the National Lottery Scotland's Improving Lives Fund and the Bank of Scotland Foundation, towards our Scotland outreach and support group services. And the Garfield Weston Foundation awarded us a vital two-year grant to fund our core charitable services.

Due to limitations on space, we have only included by name those funders who have given grants of over £2,500 this year, but we are grateful for each and every grant. Thank you.

**Advanz Pharma
Alexander Moncur Trust
Astellas Pharma
AstraZeneca UK
Bank of Scotland Foundation
Boehringer Ingelheim
Boston Scientific
Bristol-Myers Squibb
British Association for the Study of the Liver (BASL)
British Society of Gastroenterology (BSG)
Echosens
Edith Murphy Foundation
Eisai
Garfield Weston Foundation
Gilead
Incyte
Ipsen
Macmillan Cancer Support
National Lottery Community Fund Northern Ireland
National Lottery Community Fund Scotland
Norgine**

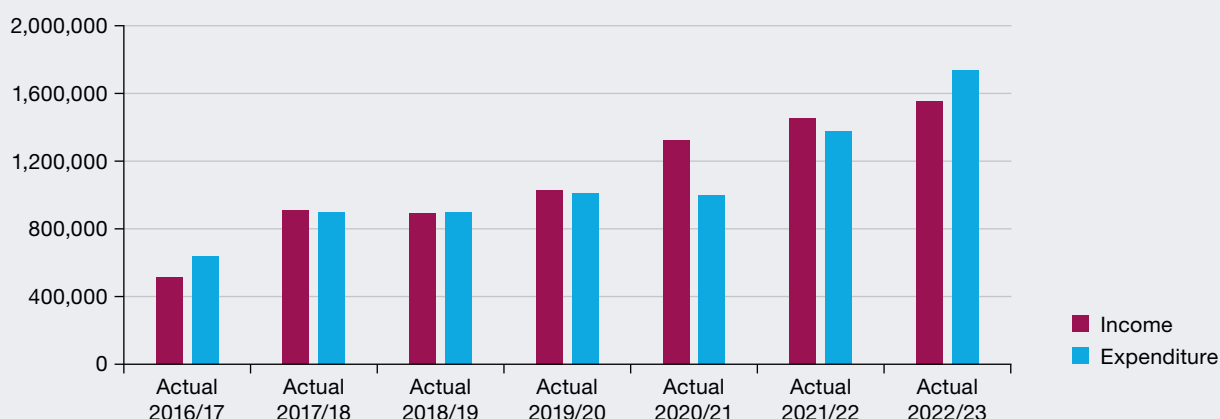
**Novo Nordisk
Ochre Bio
P F Charitable Trust
Pfizer UK
Pilkington Charities Fund
Robert Luff Foundation Limited
Roche
The Adint Charitable Trust
The Balcombe Charitable Trust
The Barcapel Foundation
The Childwick Trust
The Foundation for Liver Research
The Henry Lumley Charitable Trust
The Hugh Fraser Foundation
The Reed Foundation
The Roger and Douglas Turner Trust
The Shears Foundation
The Simon Gibson Charitable Trust
The Souter Charitable Trust
The Violet M Richards Charity
The William and Mabel Morris Trust
W O Street Charitable Foundation
Walter Lees Foundation**

Financial review

The British Liver Trust continues to operate within the 3 year strategy budget set for 2021 to 2024 – a strategy for growth using previously accumulated reserves to develop both charitable activities and fundraising capability. The deficit for the year to 31 March 2023 of £185,718 was approximately half of that budgeted, enabling us to maintain the level of reserves to continue to operate at the increased level of activity and to achieve our goals for people affected by liver disease.

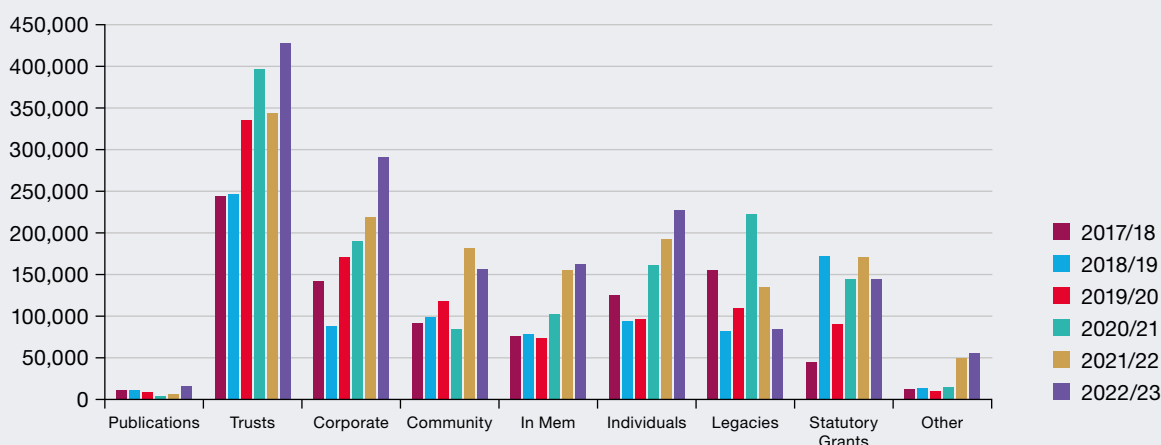
The chart below reflects the Trust's growth over the past 7 years. In line with our 'investment for growth' strategy we continue to budget a deficit for 2023/24, but our investment in fundraising is beginning to pay off and we aim to have increased income to fully cover our costs from 2024/25 onwards.

Income and Expenditure Trends



Income

The chart below shows income from different sources and the growth of each of those strands. The purchase of publications by hospitals has resumed post pandemic; income from Charitable Trusts fell back in 21/22 from the boost given by emergency pandemic funding, but has now increased to even higher levels; the launch of *Liver Cancer UK* enabled us to attract higher funding from corporate sources; community income has dropped back a little from the post pandemic surge, but donations in memory of people who have died from liver disease and liver cancer, and general donations from individuals, have increased. Legacy income remains hard to predict and has dropped again in 2022/23. Statutory income has fallen slightly and is expected to be much lower again in 2023/24.



Expenditure

Approximately 80% of our expenditure was for our charitable purposes, whilst 20% was spent raising funds to provide more services.

Fundraising

The charity employs a small team of fundraisers to secure charitable grants and donations across the income streams shown in the graph above. The fundraising strategy is developed by the Director of Fundraising and agreed by the Chief Executive and Trustees. Professional fundraisers are used on a time-limited project basis, under the management and monitoring oversight of our Director of Fundraising.

We are registered with the Fundraising Regulator and are members of the Chartered Institute of Fundraising and comply with all voluntary regulation of these bodies. We have received no fundraising complaints during the year or last year. We comply fully with data protection legislation and our Director of Fundraising and Database Manager plan and monitor all activity to ensure that there is no activity which puts vulnerable people and other members of the public at risk of intrusion of privacy. Our activity is measured and does not place undue pressure on supporters to give money or other assets.

Reserves

At 31 March 2023 the charity held £992,798 in reserves, (2022 £1,178,516) of which £127,563 (2022 £206,200) represents funds restricted in their use by the donor. In accordance with the reserves policy, the Board of Trustees have designated £367,859 (2022 £334,945) of the unrestricted reserves for future use as follows:

Growth Investment Fund

The charity has a 3 year strategy for growth, as required to deliver its mission statement and meet growing need. A strategy for investment in fundraising has been developed, to grow income to a sustainable level beyond the 3 year strategy, but this investment, and the use of reserves to grow service delivery in the meantime, produced a deficit budget for those 3 years. The Trustees have agreed that reserves that are planned to be used in the year beyond 31 March 2023 will be set aside funds for this purpose. This amounts to £314,065 (2022 £246,614).

Legacy Equalisation Fund

The charity includes legacy income in its budget, but recognises this as a point of risk, due to the unpredictability of this income stream. Trustees have therefore set aside earlier positive budget variances for legacies to cover negative variances of the future. Legacy income was £34,537 below budget for 2022/23 and this amount has therefore been withdrawn from the legacy equalisation fund, leaving it at £53,794 at 31 March 2023 (2022 £88,331).

The Trustees' policy is to hold non-designated unrestricted reserves of 3 to 6 months budgeted expenditure, having adjusted that expenditure for restricted funds held that will contribute towards it. At 31 March 2023 the non-designated unrestricted reserves held by the charity were to £497,376 (2022 £637,371) which amounts to 3.2 months such expenditure.

Going Concern

As outlined, the Trust has both the reserves and the strategic planning to be able to assure its status as a going concern. The current 3 year rolling budget predicts that unrestricted reserves will remain at around or over 3 months expenditure throughout that 3 year period and cashflow forecasts show that liquidity will not be an issue.

Investment Policy

The Trust holds its funds in a range of low risk current and deposit accounts with varying notice periods and interest rates, with the aim of maximising interest whilst ensuring liquidity. Deposits of over 90 days are shown as investments on the balance sheet and amount to £488,454 (2022 £596,608).

Structure, Governance and Management

The charity is a company limited by guarantee and a charity registered with the Charities Commission in England and Wales and the Scottish Charity Regulator. Its governing document, updated during 2021/22, is the Memorandum and Articles of Association registered with Companies House. The charity is governed by the Board of Trustees, although operational matters are delegated to the Chief Executive, Pamela Healy OBE, who has been in post throughout the year, along with Directors of Finance and Operations, Alison Orman, Communications and Policy, Vanessa Hebditch and Fundraising, Audrey Cornelius.

A full Board meeting is held four times a year, attended by the Executive Team, with reports received from other managers and staff members. The Audit and Risk Committee meets before every Board meeting and at other times as matters relating to financial and risk governance arise. A remuneration committee also meets once a year to agree general pay scales and cost of living rises and to discuss executive pay.

Prospective trustees are selected following a full recruitment process including an application and an interview with the Nominations Committee. New trustees receive a full induction pack with information pertaining to both the charity and the role of a trustee. They also have an induction meeting with the CEO and each of the senior management team. A new treasurer has been appointed since the year end and the trustees are satisfied that the financial expertise on the Board is now sound.

Risk

The Trust has a risk register which is a living document, updated regularly by the Director of Finance and Operations as new risks are recognised and mitigations required. The register is reviewed by the Audit and Risk Committee at each meeting following an update, and by the Board of Trustees at least annually. In these reviews the trustees are keen to ensure that residual risk has been reduced to a level they are content with and support the Executive Team in ensuring that this happens.

Public Benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the policies for the year.

The annual report was approved by the trustees of the charity on 25/09/2023 and signed on its behalf by:

Alastair King

Alastair King DL
Chair of Trustees

Statement of trustees' responsibilities

The trustees (who are also the directors of British Liver Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 25/09/2023 and signed on its behalf by:

Alastair King

Alastair King DL
Chair of Trustees

Independent Auditor's Report to the Members of British Liver Trust

Opinion

We have audited the financial statements of British Liver Trust (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company, and the industry in which it operates. These include but are not limited to compliance with the Companies Act 2006, UK Generally Accepted Accounting Principles and the relevant tax compliance regulations for the company.
- We obtained an understanding of how the company is complying with these frameworks through discussions with management.
- We enquired with management whether there were any instances of non-compliance with laws and regulations or whether they had knowledge of actual or suspected fraud. These enquiries are corroborated through follow-up audit procedures including but not limited to a review of legal and professional costs, correspondence and a review of board minutes.

- We assessed the susceptibility of the company's financial statements to material misstatement, including the risk of fraud and management override of controls. We designed our audit procedures to respond to this assessment, including the identification and testing of any related party transactions and the testing of journal transactions that arise from management estimates, that are determined to be of significant value or unusual in their nature.
- We assessed the appropriateness of the collective competence and capabilities of the engagement team, including consideration of the engagement team's knowledge and understanding of the industry in which the company operates in, and their practical experience through training and participation with audit engagements of a similar nature.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Michaela Johns

Michaela Johns FCCA
(Senior Statutory Auditor)

For and on behalf of
Hopper Williams & Bell Limited
Statutory Auditor
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

Date: 26/09/2023

Statement of Financial Activities for the Year Ended 31 March 2023

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	886,036	643,367	1,529,403	1,398,192
Charitable activities	3	31,717	-	31,717	58,853
Investment income	4	10,742	-	10,742	4,861
Total Income		928,495	643,367	1,571,862	1,461,906
Expenditure on:					
Raising funds		(356,559)	-	(356,559)	(312,537)
Charitable activities	5	(679,017)	(722,004)	(1,401,021)	(1,065,163)
Total Expenditure		(1,035,576)	(722,004)	(1,757,580)	(1,377,700)
Net movement in funds		(107,081)	(78,637)	(185,718)	84,206
Reconciliation of funds					
Total funds brought forward		972,316	206,200	1,178,516	1,094,310
Total funds carried forward	19	865,235	127,563	992,798	1,178,516

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 19.

Balance Sheet as at 31 March 2023

Company registration number: 02227706

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	78,541	27,248
Current assets			
Stocks	12	7,995	7,491
Debtors falling due within one year	13	183,433	196,007
Debtors falling due after more than one year	13	8,829	8,829
Investments	14	488,454	596,608
Cash at bank and in hand		395,075	493,131
		<u>1,083,786</u>	<u>1,302,066</u>
Creditors: Amounts falling due within one year	15	(169,529)	(150,798)
Net current assets		<u>914,257</u>	<u>1,151,268</u>
Net assets		<u>992,798</u>	<u>1,178,516</u>
Funds of the Charity:			
Restricted funds		127,563	206,200
Unrestricted income funds			
Board designated funds		367,859	334,945
Unrestricted funds		<u>497,376</u>	<u>637,371</u>
Total funds	19	<u>992,798</u>	<u>1,178,516</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 32 to 47 were approved by the trustees, and authorised for issue on 25 September 2023 and signed on their behalf by:



David Meek
Chair of the Audit Risk Committee

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash (expenditure)/income		(185,718)	84,206
Adjustments to cash flows from non-cash items			
Depreciation & loss on disposal of assets		23,705	22,439
Investment income	4	(10,742)	(4,861)
		(172,755)	101,784
Working capital adjustments			
(Increase)/Decrease in stocks	12	(504)	(2,937)
(Increase)/Decrease in debtors	13	12,574	46,566
Increase/(Decrease) in creditors and deferred income	15	18,731	56,022
Net cash flows from operating activities		(141,954)	201,435
Cash flows from investing activities			
Interest receivable and similar income	4	10,742	4,861
Purchase of tangible fixed assets	11	(74,998)	(22,787)
Net cash flows from investing activities		(64,256)	(17,926)
Net increase in cash and cash equivalents		(206,210)	183,509
Cash and cash equivalents at 1 April		1,089,739	906,230
Cash and cash equivalents at 31 March	21	883,529	1,089,739

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 March 2023

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

British Liver Trust is a registered charity, registration number 298858 (E&W), SC042140 (Scotland), company number 2227706, registered in the United Kingdom. The address of the charity is given in the reference and administrative details on page 1 of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees' annual report.

The financial statements have been prepared in accordance with 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

Going concern

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements and it is clear that the charity is able to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding, or are of a general nature, is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants

Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets for the entire year, regardless of when an asset is purchased, so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and Equipment	20% straight line basis
Software	33% straight line basis

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO). Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Investments

Investments comprise cash deposits held for investment purposes in deposit accounts with access greater than 90 days. There is a planned programme to draw on these deposits to fund our growth.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

In accordance with their reserves policy, trustees take a risk based approach to reserves management and designate funds from the unrestricted funds to meet defined strategic objectives.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Notes to the financial statements

2. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies:				
Legacies	85,463	-	85,463	135,477
Other grants & donations	800,573	643,367	1,443,940	1,262,715
	886,036	643,367	1,529,403	1,398,192

£421,469 of the income in the prior year was attributable to restricted funds and £976,723 was attributable to unrestricted funds.

3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Sale of publications	17,717	-	17,717	7,853
Contract income	-	-	-	25,775
Health events, PPI etc	14,000	-	14,000	25,225
	31,717	-	31,717	58,853

£Nil of the income in the prior year was attributable to restricted funds and £58,853 was attributable to unrestricted funds.

4. Investment income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable on bank deposits	10,742	-	10,742	4,861

All of the income in the prior year was attributable to unrestricted funds.

5. Expenditure on charitable activities

	Total 2023 £	Total 2022 £
Employment costs	959,928	716,629
Other direct costs	146,476	102,709
Premises and office expenses	56,389	47,222
IT costs	50,163	53,176
Printing, posting and stationery	11,282	15,246
Training, subscriptions and conferences	10,417	17,563
Cleaning	717	1,751
Travel and subsistence	30,688	26,769
Legal and professional costs	5,465	8,835
Communications and awareness	87,318	35,342
Bank charges	598	620
Depreciation & loss on disposal of tangible fixed assets	23,705	22,439
Governance costs	17,875	16,862
	1,401,021	1,065,163

£719,895 (2022 - £533,472) of the above expenditure was attributable to unrestricted funds and £681,126 (2022 - £531,691) to restricted funds.

Within the expenditure analysed above, there are governance costs of £17,862 (2022 - £16,862) which relate directly to charitable activities. See note 6 for further details.

6. Analysis of governance costs

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Audit of the financial statements	15,360	-	15,360	13,482
Auditor fees in respect of other services	530	-	530	727
Companies House	13	-	13	13
Annual Report production	1,650	-	1,650	2,640
Treasurer Recruitment Expenses	322	-	322	-
	17,875	-	17,875	16,862

£Nil of the costs in the prior year was attributable to restricted funds.

7. Net incoming resources

Net incoming/outgoing resources for the year include:

	2023 £	2022 £
Audit fees	15,360	13,482
Other non-audit services	530	727
Depreciation	23,442	21,321
Loss on disposal of fixed assets	263	1,118

8. Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

The amount of expenses received by the trustees during the year totalled £Nil (2022 - Nil).

9. Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	1,052,181	767,131
Social security costs	94,428	69,114
Pension costs	85,264	67,029
	1,231,872	903,274

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Charitable activities	37	28

One employee received emoluments of more than £60,000 during the year.

The number of employees whose emoluments fell within the following bands was:

	2023 No	2022 No
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-

The total employee benefits of the key management personnel of the charity were £292,154 (2022 - £211,811). The number of the executive increased by one during the year.

10. Taxation

The charity is a registered charity and is therefore exempt from taxation.

11. Tangible fixed assets

	Furniture and equipment £	Software £	Total £
Cost			
At 1 April 2022	154,307	1,122	155,429
Additions	74,998	-	74,998
Disposals	(104,795)	-	(104,795)
At 31 March 2023	124,510	1,122	125,632
Depreciation			
At 1 April 2022	127,059	1,122	128,181
Charge for the year	23,442	-	23,442
Eliminated on disposals	(104,532)	-	(104,532)
At 31 March 2023	45,969	1,122	47,091
Net book value			
At 31 March 2023	78,541	-	78,541
At 31 March 2022	27,248	-	27,248

12. Stock

	2023 £	2022 £
Stocks	7,995	7,491

Notes to the financial statements

13. Debtors

Amounts due within one year

	2023 £	2022 £
Trade debtors	47,716	26,645
Prepayments	38,025	48,131
Accrued income	85,856	112,500
Other debtors	11,836	8,731
	<hr/> 183,433	<hr/> 196,007

Amounts due within one year

	2023 £	2022 £
Other debtors	8,829	8,829
	<hr/> 8,829	<hr/> 8,829

14. Investments

	2023 £	2022 £
Deposit accounts	488,454	596,608

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	61,808	70,378
Taxation and social security	24,529	16,116
Other creditors	2,803	2,456
Pension scheme creditor	12,044	10,012
Accruals	35,345	51,836
Deferred income	33,000	-
	<hr/> 169,529	<hr/> 150,798

16. Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £85,264 (2022 - £67,029).

Contributions totalling £12,044 (2022: £10,012) were payable to the scheme at the end of the year and are included in creditors.

17. Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

18. Commitments

Operating Lease Commitments

The total amount recognised as an expense for operating leases during the year was £39,411 (2022: £18,956).

The total amount contracted for but not provided in the financial statements was £122,348 (2022 - £156,622).

Notes to the financial statements

19. Funds

	Balance at April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted income fund	637,371	928,495	(1,035,576)	(32,914)	497,376
<i>Designated</i>					
Growth investment fund	246,614	-	-	67,451	314,065
Legacy equalisation fund	88,331	-	-	(34,537)	53,794
Total unrestricted funds	972,316	928,495	(1,035,576)	-	865,235
Restricted funds					
General research	14,963	-	(14,677)	-	286
PSC / Cholangiocarcinoma research	21,564	-	-	-	21,564
Love your liver roadshows	14,515	109,176	(113,794)	-	9,897
Helpline	35,249	25,250	(73,725)	13,226	-
Patient Information	10,973	9,725	(30,616)	11,500	1,582
Wales cross-party working group	4,877	-	(536)	-	4,341
Scotland projects	59,056	126,164	(113,715)	-	71,505
Wales projects	16,057	138,080	(144,082)	-	10,055
Policy role	7,435	-	(7,435)	-	-
Foundation for Liver Research	-	48,000	(48,000)	-	-
UKLA	8,333	20,000	(20,000)	-	8,333
GP training tool	10,440	-	(10,440)	-	-
ICS	2,738	-	(2,738)	-	-
International NASH Day	-	6,800	(6,800)	-	-
LCUK	-	127,672	(102,946)	(24,726)	-
LYL Unit	-	32,500	(32,500)	-	-
Total restricted funds	206,200	643,367	(722,004)	-	127,563
Total funds	1,178,516	1,571,862	(1,757,580)	-	992,798

19. Funds (continued)

	Balance at April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted income fund	290,692	1,040,437	(846,009)	151,981	637,371
<i>Designated</i>					
Growth investment fund	434,072	-	-	(187,458)	246,614
Legacy equalisation fund	52,854	-	-	35,477	88,331
Total unrestricted funds	777,888	1,040,437	(846,009)	-	972,316
Restricted funds					
General research	14,963	-	-	-	14,963
PSC / Cholangiocarcinoma research	21,564	-	-	-	21,564
Love your liver roadshows	98,412	12,928	(94,087)	(2,738)	14,515
Love your liver trailer unit	5,000	-	(5,000)	-	-
Helpline	19,468	116,217	(100,436)	-	35,249
Patient Information	78,397	-	(67,424)	-	10,973
Wales cross-party working group	5,000	-	(123)	-	4,877
Scotland projects	66,384	76,983	(84,311)	-	59,056
Wales projects	7,234	149,901	(141,078)	-	16,057
Policy role	-	35,000	(27,565)	-	7,435
UKLA	-	20,000	(11,667)	-	8,333
GP training tool	-	10,440	-	-	10,440
ICS	-	-	-	2,738	2,738
Total restricted funds	316,422	421,469	531,691	-	206,200
Total funds	1,094,310	1,461,906	1,377,700	-	1,178,516

19. Funds (continued)

Designated funds:

Growth Investment Fund – The charity has a 3 year strategy for growth, as required to deliver its mission statement and meet growing need. A strategy for investment in fundraising has been developed, to grow income to a sustainable level beyond the 3 year strategy, but this investment, and the use of reserves to grow service delivery in the meantime, has produced a deficit budget. The Trustees have agreed that reserves that are planned to be utilised through deficit in the year to 31 March 2024 will be set aside funds for this purpose. This amounts to £314,065 (2022 £246,614).

Legacy Equalisation Fund – The charity is now including legacy income in its budget, but recognises this as a point of risk, due to the unpredictability of this income stream. Trustees therefore established a legacy equalisation fund to absorb variations from budget on this income stream. Legacy income fell short of budget by £34,537 during the year to 31 March 2023 and therefore the fund has been reduced by this amount. This brings the total fund, which will be increased or reduced as legacies exceed or fall short of expectation, to £53,794 (2022: £88,331).

Restricted funds:

The specific purposes for which the funds are to be applied are as follows:

General research – Money held from former donations for general research projects. The Trust is utilising these funds towards its patient involvement in research and development projects with pharmaceutical and other organisations.

PSC / Cholangiocarcinoma research – This represents donations for research into a Quality of Life tool for people living with PSC in partnership with University College London. The use of the remaining funds is in discussion.

Love Your Liver Roadshows – Funds are raised both nationally and regionally, normally from charitable trusts. Regionally raised funds are generally for specific roadshows and allocated towards the roadshows in that area. The roadshows raise awareness of liver disease and its prevention, as well as promoting early detection and community diagnosis. The funds held at 31 March are therefore for specific upcoming roadshows. The expenditure on roadshows for the year exceeds that raised, the balance being met from unrestricted funds.

Helpline – Donations have been provided for the provision of information and support, through a

nurse-led telephone and email helpline, to anyone affected by liver disease including patients, carers and health care professionals. Expenditure on this project exceeds restricted funding and the balance is funded from unrestricted funds.

Patient Information – This represents funding for the production and dissemination of information on liver health and liver conditions.

Wales Cross-party Working Group – This funding has been provided to facilitate the functioning of a cross-party working group in Wales. The funding was received before the year end to 31 March 2021, but the formation of the group was delayed by COVID-19. The group was formed in the year to 31 March 2022 and early meetings have taken place, but the use of remote technology has reduced the costs. It is planned to have face to face meetings during coming years.

Scotland Projects – Donations have been received, largely from charitable trusts, for the promotion and development of support groups for liver patients and relatives/carers in Scotland, together with raising awareness of liver health and promoting early detection.

Wales Projects – Funding has previously been provided by the Welsh government for the promotion and development of support groups for liver patients and relatives/carers in Wales, together with raising awareness of liver health and promoting early detection. Further funding has been received from charitable trusts and will be utilised towards the same aims.

Policy role and Foundation for Liver Research – Funding has been received to support the salary of a Policy Manager, working through Westminster and across the devolved nations. £48,000 of this funding was from the Foundation for Liver Research with whom we have a close working relationship.

UKLA – We received funding from British Association for the Study of the Liver and British Society for Gastroenterology to chair and act as the secretariat for the UK Liver Alliance, bringing together all the voices of the liver community.

GP Training Tool – This funding is towards the production of a training tool to help raise GP awareness of liver disease and increase early detection rates. This work has been completed and the funds expended.

ICS – This funding was transferred for use in our project to improve the early detection of liver disease, working with the ICS across the country, when not used for a roadshow during the pandemic. Permission was granted by the charitable trust concerned. The funds have now been used for this purpose.

20. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	78,541	-	78,541
Current assets	906,516	168,441	1,074,957
Debtors over 1 year	8,829	-	8,829
Current liabilities	(169,529)	-	(169,529)
Total net assets	824,357	168,441	992,798

21. Analysis of net funds

	At 1 April 2022 £	Cash flow £	At 31 March 2023 £
Investments	596,608	(108,154)	488,454
Cash at bank and in hand	493,131	(98,056)	395,075
Total	1,089,739	(206,210)	883,529

22. Related party transactions

During the year the Charity made the following related party transactions:

Wim Bushell

Wim Bushell is chair of Trustees and a Deputy Chair of Arthur J Gallagher, who act as insurance brokers for the Trust. There were no transactions (2022: £9,849) during the year with Arthur J Gallagher, the annual insurance premium being invoiced on 1 April 2023.

Alison Orman

(Alison Orman is the Director of Finance and Operations of the British Liver Trust)

Expenses of £974 were reimbursed to Alison Orman during the year (2022: £301). At the balance sheet date the amount due to/from Alison Orman was £Nil (2022 - £244).

Pamela Healy

(Pamela Healy is the CEO for British Liver Trust)

Expenses of £649 were reimbursed to Pamela Healy during the year (2022: £490). At the balance sheet date the amount due to/from Pamela Healy was Nil (2022 - £216).

Vanessa Hebditch

(Vanessa Hebditch is the Director of Communications and Policy for British Liver Trust)

Expenses of £129 were reimbursed to Vanessa Hebditch during the year (2022: £Nil). At the balance sheet date the amount due to/from Vanessa Hebditch was £129 (2022 - £Nil).

Audrey Cornelius

(Audrey Cornelius was promoted to the post of Director of Fundraising during the year)

Expenses of £2,580 were reimbursed to Audrey during the year. At the balance sheet date the amount due to/from Audrey Cornelius was £Nil.

“I was quite unexpectedly told in a letter from my consultant that I have stage 4 fibrosis of the liver 2 days before Christmas 2022.

I had no awareness of liver disease before this point and was unable to access support from the diagnosing consultant or my GP service. It was a very stressful and confusing time.

I can say without a shadow of a doubt that the British Liver Trust helpline nurses have been the most helpful, insightful and supportive professionals and I would have been lost without their input.”



The British Liver Trust is the largest UK liver charity for adults and leads the fight against liver disease and liver cancer.

**Our work is only possible thanks to voluntary grants and donations.
Thank you to all those who support our work and enable us to deliver our services.**