CHARITY REGISTRATION NUMBER: 1193064

Friends of Halesworth Community Health and Care

Unaudited financial statements

For the year ended

30 September 2023

Friends of Halesworth Community Health and Care

Financial statements

Year ended 30 September 2023

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Friends of Halesworth Community Health and Care

Trustees' annual report

Year ended 30 September 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Reference and administrative details

Registered charity name	Friends of Halesworth Community Health and Care
Charity registration number	1193064
Principal office	C/O Halesworth Volunteers London Road Halesworth Suffolk IP19 8LW

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mr T Witherby
Mrs H Daglish
Mrs L Clark
Mr R Smith-Howell
Mrs K Kerridge (Chair)

Independent examiner	Mr M Proctor FCA Lovewell Blake LLP Chartered accountants The Wherry Quay Street Halesworth Suffolk IP19 8ET

Objectives and activities

The object of the charity is to support members of the community who are unwell, convalescent, disabled, including those with social needs. To undertake charitable work to support health and care services in Halesworth and the surrounding area, as well as other health related group.

Achievements and performance

The CIO has not yet begun operating. It is planned that in the years ended 30 September 2024 and 2025 that the remaining assets and activities will be transferred from The League of Friends of Patrick Stead Hospital.

Financial review

During the year, £490,174 was received in donated cash, assets and services from The League of Friends of Patrick Stead Hospital who will donate their remaining funds in subsequent years.

The Charity's unrestricted net current assets at 30 September 2023 were £495,924. Of these unrestricted net current assets, £404,603 relates to the original cost of the old Methodist Church and subsequent renovation costs to convert this into a new Day Centre. It is the trustees' current intention for the CIO to retain ownership upon completion at which point it will be transferred into fixed assets.

Plans for future periods

Friends of Halesworth Community Health and Care is registered with the Charity Commissioners and is governed by its Constitution dated 11 January 2021. The CIO was formed with the intention of taking on the assets and projects of the League of Friends of Patrick Stead Hospital.

Structure, governance and management

Friends of Halesworth Community Health and Care is registered with the Charity Commissioners and is governed by its Constitution dated 11 January 2021. The CIO was formed with the intention of taking on the assets and projects of the League of Friends of Patrick Stead Hospital.

Recruitment and Appointment of Trustees

The Charity is administered by a Board of Trustees who have the power of appointing new Trustees. Trustees are appointed by majority vote where unanimity has not been achieved.

The Board of Trustees comprises a Chairman, Vice-Chairman, Secretary, Treasurer and up to eight elected members. All are elected annually by the membership at the Annual General Meeting and throughout the year at Trustees meetings as required. Up to two additional members may be co-opted for specific purposes. The activities of the Charity are carried out in accordance with its written Constitution as approved by the members and the Charity Commission.

In selecting persons to be appointed as Trustees, account is taken of the benefits of appointing people whose qualifications, employment or knowledge will make a contribution to the pursuit of the objects or the management of the Charity.

The Trustees, as listed on page 1, held office throughout the year except where indicated.

Structure, governance and management ***(continued)***

Induction and Training of Trustees

On appointment to the Board, Trustees are provided with copies of:

• The Constitution and amendments thereto.
• Minutes of Trustees' meetings.
• The latest set of statutory accounts.
and encouraged to read The Charity Commission guidance notes CC3 - "The Essential Trustee".

Throughout the year, any matters which effect the governance of the Charity are raised and discussed as required at Trustee meetings.

Organisational Structure

The Trustees meet at least 6 times a year discussing both the events and activities and also the finances of the Charity. This includes details of funds received and agreeing on the appropriation of those funds to enable the Charity to achieve its objectives.

Risk Management

During the year the Trustees have reviewed the major risks to which the Charity is exposed.

The trustees' annual report was approved on 9 January 2025 and signed on behalf of the board of trustees by:

Mr T Witherby
Trustee

Friends of Halesworth Community Health and Care

Independent examiner's report to the trustees of Friends of Halesworth Community Health and Care

Year ended 30 September 2023

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 30 September 2023 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity'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 (ICAEW), 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 cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mr M Proctor FCA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
The Wherry
Quay Street
Halesworth
Suffolk
IP19 8ET

13 January 2025

Friends of Halesworth Community Health and Care

Statement of financial activities

Year ended 30 September 2023

	Note	2023 Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	**4**	500,174	500,174
Total income		500,174	500,174
Expenditure			
Charitable activities	**5**	3,275	3,275
Total expenditure		3,275	3,275
Net income and net movement in funds		496,899	496,899
Reconciliation of funds			
Total funds brought forward		–	–
Total funds carried forward		496,899	496,899

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

Friends of Halesworth Community Health and Care

Balance sheet

30 September 2023

	Note	£	2023 £
Fixed assets			
Tangible fixed assets	**9**		975
Current assets			
Stocks	**10**	404,603	
Cash at bank and in hand		93,611	
		498,214	
Creditors: Amounts falling due within one year	**11**	(2,290)	
Net current assets			495,924
Total assets less current liabilities			496,899
Net assets			496,899
Funds of the charity			
Unrestricted funds			496,899
Total charity funds	**12**		496,899

These financial statements were approved by the board of trustees and authorised for issue on 9 January 2025, and are signed on behalf of the board by:

Mr T Witherby
Trustee

Mrs L Clark
Trustee

The notes on pages 8 to 12 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/O Halesworth Volunteers, London Road, Halesworth, Suffolk, IP19 8LW.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	15% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**
Donations		
Donations	490,174	490,174
Grants		
Grants received	10,000	10,000
	500,174	500,174

The donations above were received from The League of Friends of Patrick Stead Hospital, a charity with the same board of trustees as the Friends of Halesworth Community Health and Care.

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2023 £**
Depreciation	95	95
Support costs	3,180	3,180
	3,275	3,275

6. Analysis of support costs

Independent examination fees	3,180

7. Staff costs

The charity employed no staff during the year.

8. Trustee remuneration and expenses

No remuneration was received by any trustees during the year.

9. Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cover over their expected useful economic lives.

10. Stocks

	2023
	£
Work in progress	404,603

Included within work in progress are costs associated with the purchase the Old Methodist Church in Halesworth and subsequent costs relating to its conversion into a Day Centre.

11. Creditors: Amounts falling due within one year

	2023
	£
Accruals and deferred income	2,290

12. Analysis of charitable funds

Unrestricted funds

	At 1 October 2022	Income	Expenditure	**At 30 September 2023**
	£	£	£	£
General funds	–	500,174	(3,275)	496,899

13. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2023**
	£	**£**
Tangible fixed assets	975	975
Current assets	495,924	495,924
Net assets	496,899	496,899

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Funds 201X
	£	£	£

14. Related parties

During the year, the charity received donations totalling £490,174 from The League of Friends of Patrick Stead Hospital, a charity which shares the same trustee board as Friends of Halesworth Community Health and Care. In future years, the remaining funds of this charity, represented by both cash and property, will be donated to Friends of Halesworth Community Health and Care to carry out its complimentary aims and objectives.