CHARITY REGISTRATION NUMBER: 1193064

Friends of Halesworth Community Health and Care

Unaudited financial statements

For the year ended

30 September 2025

Friends of Halesworth Community Health and Care

Financial statements

Year ended 30 September 2025

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Friends of Halesworth Community Health and Care

Trustees' annual report

Year ended 30 September 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2025.

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 D Fosdike (Chair)
Mr T Witherby (Vice Chair)
Mrs L Clark (Treasurer)
Mr M Wilson
Mr B Mahood

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

Objectives and activities

The objectives of the charity are 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. The charity continues to respond to requests from Cutlers Hill Surgery, Halesworth Dementia Carers Fund, Halesworth Volunteers and any local health related charity. It meets these objectives by:

1. Progressing the Social Day Care Project to provide social day care services for Halesworth and the surrounding area.

2. Identifying and supporting new projects to improve health and social care services provided for people living in Halesworth and the surrounding area.

3. Acting as fiduciary for all monies raised and entrusted to it.

4. Considering requests from health-related groups for equipment supplies and if approved by trustees, donating the requisite funds.

Public benefit

The beneficiaries of the charity's activities are the users of health and social care related services provided for people residing throughout Halesworth and the surrounding villages, and organisations whose objectives fall within the charity's own.

Achievements and performance

The charity has made excellent progress on our Social Day Care project during the year. Once again the majority of our outgoings this year have been to fund this project. The charity's ambition is creating a suitable space to provide a Social Day Care service for adults with various health issues, including those living with dementia, providing valuable respite to family and loved ones. We have built 3 offices to the rear of the building, which are now complete Halesworth Volunteers occupied this space in January 2025 and are making the best use of these new premises which allows for greater accessibility and integrity with its users and members of the public, which the trustees welcome.

The first floor has now been completed in the main building, containing 3 decent sized offices, and a disabled toilet. Our plans are for the provider to have an office, the charity will require an office and there is an option of possibly letting out one of these offices. We have had a lift installed also. Downstairs we have fitted out disabled toilets, reception area, tea & coffee making area and semi commercial kitchen has now been fitted. The car park area, railings are now completed and a courtyard garden has been created with inspiration from trustees and members of the community. This continues to grow and will develop in the forthcoming year.

We have been engaging with potential providers for the Day Centre, and Suffolk County Council, in order to find the ideal providers, who will work with us to meet our objectives and fulfillment of our project. Due to a main provider withdrawing from the process in the year, the decision was made by the trustees that the space would be hired out to organisations on day rental basis to meet the needs of all, with the charity retaining management of the premises. Halesworth Dementia Carer's Fund came forward at an early stage and wanted to occupy Thursday and Fridays, this commenced nearing the end of financial year. We are in advanced discussions with one other provider for the remaining days. With the vision provide a day care service, building up slowly to eventually providing a service by multiple providers over 7 days of the week.

This project is in line with and meets the charity's objectives and activities by offering a social day care service, as was provided at the Rayner Green Resource Centre before it was closed, supporting those with social care needs. Although, this will be social care, rather than health and social care as was provided at Rayner Green.

Financial review

During the year £86,018 (2024: £287,045) 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 2025 were £29,204.

Plans for future periods

The charity has achieved a lot in the last financial year, facing constant challenges and problems that such a large scale project brings along with a main provider pulling out of the process. We are nearing completion of the project, which is incredibly exciting and during the next financial year it is hoped that we will complete the building works fully and we will work alongside our chosen providers to ensure that the new service is successful, gradually reducing support as and when appropriate.

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.

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.

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

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 18 August 2026 and signed on behalf of the board of trustees by:

Mr D Fosdike (Chair)
Trustee

Mr T Witherby (Vice Chair)
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 2025

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 30 September 2025 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

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

24 August 2026

Friends of Halesworth Community Health and Care

Statement of financial activities

Year ended 30 September 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	86,018	86,018	287,045
Total income		86,018	86,018	287,045
Expenditure				
Charitable activities	**5**	15,184	15,184	12,826
Total expenditure		15,184	15,184	12,826
Net income and net movement in funds		70,834	70,834	274,219
Reconciliation of funds				
Total funds brought forward		771,118	771,118	496,899
Total funds carried forward		841,952	841,952	771,118

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 9 to 13 form part of these financial statements.

Friends of Halesworth Community Health and Care

Balance sheet

30 September 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible fixed assets	**9**		812,748		665,642
Current assets					
Debtors	**10**	–		363	
Cash at bank and in hand		32,687		108,266	
		32,687		108,629	
Creditors: Amounts falling due within one year	**11**	(3,483)		(3,153)	
Net current assets			29,204		105,476
Total assets less current liabilities			841,952		771,118
Net assets			841,952		771,118
Funds of the charity					
Unrestricted funds			841,952		771,118
Total charity funds	**12**		841,952		771,118

These financial statements were approved by the board of trustees and authorised for issue on 18 August 2026, and are signed on behalf of the board by:

Mr D Fosdike (Chair)
Trustee

Mr T Witherby (Vice Chair)
Trustee

The notes on pages 9 to 13 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

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	86,018	86,018	287,045	287,045

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 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Light and heat	7,327	7,327	9,977	9,977
Printing, stationery and website costs	815	815	95	95
General expenses	1,231	1,231	–	–
Insurance	1,683	1,683	520	520
Membership fees	363	363	708	708
Depreciation	125	125	146	146
Support costs	3,640	3,640	1,380	1,380
	15,184	15,184	12,826	12,826

6. Analysis of support costs

	Unrestricted Funds **£**	**Total Funds 2025 £**	Unrestricted Funds **£**	Total Funds 2024 **£**
Independent examination fees	2,040	2,040	1,380	1,380
Legal and professional fees	1,600	1,600	–	–
	3,640	3,640	1,380	1,380

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

	Freehold property £	Equipment £	Total £
Cost			
At 1 October 2024	664,813	1,070	665,883
Additions	147,231	–	147,231
At 30 September 2025	812,044	1,070	813,114
Depreciation			
At 1 October 2024	–	241	241
Charge for the year	–	125	125
At 30 September 2025	–	366	366
Carrying amount			
At 30 September 2025	812,044	704	812,748
At 30 September 2024	664,813	829	665,642

Freehold property relates to the Day Centre Project which had not been brought in to use at the year end and as such no depreciation was charged in the year.

10. Debtors

	2025 £	2024 £
Prepayments and accrued income	–	363

11. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	3,483	3,153

12. Analysis of charitable funds

Unrestricted funds

	At 1 October 2024 £	Income £	Expenditure £	At 30 September 2025 £
General funds	771,118	86,018	(15,184)	841,952

	At 1 October 2023 £	Income £	Expenditure £	At 30 September 2024 £
General funds	496,899	287,045	(12,826)	771,118

13. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	812,748	812,748
Current assets	29,204	29,204
Net assets	841,952	841,952

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	665,642	665,642
Current assets	105,476	105,476
Net assets	771,118	771,118

14. Related parties

During the year the charity received donations totalling £86,018 (2014: £285,219) 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.