

Company registration number 03167424 (England and Wales)
Charity registration number 1054049 (England and Wales)

TENDRING SPECIALIST STROKE SERVICES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

TENDRING SPECIALIST STROKE SERVICES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C Bird	
	Mrs S Ward	(Appointed 27 April 2022)
	Dr G D Duncan	
	Dr C A Street (ESNEFT Scientist)	
	Dr S Gordon (ESNEFT GP)	
	Mrs J C F Pleass (Solicitor), Chair of Trustees	
	Mr A Ross	
Charity number	1054049	
Company number	03167424	
Principal address	85 Frinton Road Holland-on-Sea Clacton-on-Sea Essex CO15 5UH	
Registered office	85 Frinton Road Holland-on-Sea Clacton-on-Sea Essex CO15 5UH	
Independent examiner	Gascoynes Gascoynes House Moseleys Farm Business Centre Fornham All Saints Bury St Edmunds Suffolk IP28 6JY	

TENDRING SPECIALIST STROKE SERVICES

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TENDRING SPECIALIST STROKE SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

TENDRING SPECIALIST STROKE SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In setting out its aims and objectives the trustees confirm that they have had regard to the Charity Commissioners guidance on public benefit and are satisfied that the organisation conforms with these requirements.

The Charity provides specialist stroke services to meet the needs of stroke survivors, families and carers across Tendring, regardless of age, gender, race, nationality, marital status, sexual orientation, political and religious belief etc.

The Charity aims to:

- 1) offer support, guidance and help to stroke survivors, their families and professional involved in their care
- 2) strive for improvements in services for those who have suffered a stroke.
- 3) increase public awareness of stroke and its impact on family, social and working life.
- 4) promote the message of a healthy lifestyle for stroke prevention.
- 5) provide social and other purposeful activities.
- 6) develop new skills and confidence.
- 7) meet and share experiences to promote personal adjustment.
- 8) encourage family and community support.
- 9) inform through education and training.
- 10) network with other agencies.

During the year, the Charity operated/continued:

- 1) Group therapy and activity sessions Monday, Tuesday and Wednesday.
- 2) To work closely with the medical health professionals (doctors, occupational therapists, physiotherapists, speech and language therapists etc.) statutory bodies and other local and regional organisations.
- 3) To work in compliance with the government's identification of long-term chronic conditions and long-term ongoing rehabilitation.
- 4) Service transformation has taken place. The service is supported by a specialist Rehab Stroke Nurse, specialist neuro-physiotherapy and a focus on holistic wellbeing.

As part of its work and links with the medical profession, the Charity is still currently involved with:

- 1) The Early Supported Discharge service, where some people who are discharged early are rehabilitated at home rather than in hospital to achieve better results. Also provided, 6 months after a stroke, is a visit to assess status and identify any problems or issues (a post stroke visiting service). During the COVID pandemic these visits have been telephone calls.
- 2) ESNEFT have reviewed the core contract. Contracts were applied for in September 2022, and ESNEFT rejected these and asked for applicants to apply again during January 2023, contracts are being agreed whilst TSSS continue delivering the ESNEFT services.

TENDRING SPECIALIST STROKE SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Specific activities:

Group Activities

Holistic wellbeing and therapy are the focus at TSSS to improve the lives of stroke survivors and their families on the road to acceptance and independence.

The sessions on Monday, Tuesday and Wednesday are focussed on therapies and to improve the life chances for stroke survivors.

Ongoing counselling support is available and during the COVID pandemic these have been conducted virtually.

The property is available to other charitable groups for hire. However, during the Covid Pandemic this has been limited, due to cross infection and the need to protect stroke survivors and their families.

MONDAY, we feature art and painting. This encourages fine motor skills, hand eye coordination and general artistic therapy which provides mental stimulation, encourages members to use latent skills to showcase their skills and to develop new skills. Amongst a wide and varied range of activities, the Charity co-ordinates activities of an artistic nature i.e., painting in oils and watercolours. This day promotes feelings of self-worth, self-confidence, initiative, re-motivation, stimulation and a reduction in social isolation. Social integration and communication skills are also enhanced.

The sessions also include direct support from the Stroke Rehab Nurse and the Specialist Neuro- Physio. There is a group exercise session. OT, speech and language therapy support is given to improve the lives of stroke survivors.

TUESDAY/WEDNESDAY The sessions include a variety of therapies, cognitive work, neuro-physio sessions, group exercise, group competitive games: bowling etc. Craft, woodworking and many other activities.

Tuesday afternoon services for young stroke have been introduced

Wednesday afternoon The Dovercourt group has been reopened in January 2023

During all sessions, speech and language is worked on as stroke often has an impact on speech and cognition. Individuals have 1:1 session to improve and support their confidence and often to allow them to vocalise their concerns, embarrassment, fears and issues. Stroke survivors are supported to face their challenges and to learn new ways of communication and to develop their vocal and cognition skills.

The group engages in various activities to support their thinking skills followed by chair exercise session. For those with ongoing physical rehabilitation needs, assessment by our Neuro- physiotherapist is carried out. This allows the stroke survivor to understand their condition, their limitations, and what exercises would benefit them. The exercise sessions can be arranged, and a plan developed for the TSSS team to continue, for example sit-to-stand exercises, using the Oswestry Frame and walking practice. All exercises are risk assessed and conducted by a trained neurophysiotherapist. The group also provides a supportive environment in which the stroke survivors encourage and support one another when they reach their goals. As well as the impact on people physically and in the way they think, stroke can also impact on how they feel about themselves and their engagement in things they previously found enjoyable. Social interaction is as important in stroke recovery as traditional forms of rehabilitation.

Emotional Counselling Support

The emotional counselling service is open to Carers and families, providing emotional counselling to stroke survivors, carers and families affected by stroke. We provide a variety of therapies to individuals as well as information, support and advice responding to individual needs. During Covid, we have had to contact people by telephone. Both the stroke survivors, carers and referrals come from self-referrals, the general public Colchester and Clacton hospitals. The ESD Team with other health professionals refers to us on a regular basis, we support people who self-refer. This not only improves and enhances the daily life of the stroke survivor but supports people to cope with the psychological impact of stroke. We offer ongoing emotional counselling support which empowers people to develop self-help, much needed respite to the carer and reduces isolation for both. Promoting self-sufficiency and independence is also an important part of the Charity's work. We provide Tendring Stroke Units and ESD team with information packs containing details of our services, stroke information, carer's guide and information relevant to the immediate situation.

TENDRING SPECIALIST STROKE SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Primary and Secondary Stroke Prevention

One area of great concern for stroke survivors and carers is that of secondary stroke prevention. Time is spent advising and providing information of various kinds about secondary stroke prevention. Particular attention is paid to diet and blood pressure control, cholesterol levels, diabetes and smoking cessation. Exercise is also discussed as some stroke survivors are able to exercise in various ways. Primary stroke prevention materials are also offered to other family members and friends as well as the wider community. Links with other health professionals have again been very important with regards to this aspect of our work. Members of the public can call in at our centre for stroke prevention information, leaflets or have them posted on request. Outside information boards are also regularly updated with stroke prevention and health information. GP and dentist surgeries are sent updated posters and information.

Achievements and performance

Charitable activities

Activity groups Monday, Tuesday and Wednesday at Holland on Sea, together with Wednesday Afternoon The Dovercourt Group has been restarted. TSSS also provides counselling sessions to meet the immediate needs of stroke survivors and their families. During the year there was an average of 2000 people supported (2021-2022), and attendances of individual sessions 1500 (2021 - 2022). We continue to work to redesign our services to encourage younger stroke survivors and a wider range of people with various needs to attend for specific stroke rehabilitation.

In conjunction with other medical practitioners and local authorities, the Charity is continuing to facilitate post stroke exercise and neurophysio sessions. We have obtained the professional services of a neurophysiotherapist and a stroke nurse. Our sessions are therapy led sessions.

Awareness sessions have been incorporated into our fundraising events, to promote the work of the charity.

Financial review

The responsibility for core funding was given over from the CCG to ESNEFT. However, the CCG had reviewed all contracts with ACE, and ended their contract with ACE June 2021. The CCG had invited Expressions of Interests for new bids to The Life After Stroke contract. The contract was granted on a short-term basis June 2021 to March 2022 via a Novation Agreement. The contract was then reviewed, and another short term was negotiated between TSSS and ESNEFT from April 2022 to the end of September 2022. Due to the nature of funding and contracts, TSSS await information about the ESNEFT contract negotiations to follow at the end of 2022 to clarify its future, as well as seeking other future funding and to continue fundraising.

TENDRING SPECIALIST STROKE SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserves

The Charity holds reserves in line with the Charity Commissioners Guidelines to safeguard against:

- 1) unanticipated fluctuations in expenditure, donations and legacies
- 2) to cover periods of payment arrears from current funders
- 3) to have at least 9-12 months running costs on hand to pay staff and creditors
- 4) to fulfil existing obligations should funding cease.

A part of the Charity's reserves, some £98,848 of £364,798 relates to funds expended on the purchase and improvements relating to the Charity's freehold property, 85 Frinton Road, Holland on Sea, Clacton. As the fund cannot be applied to make payments or grants to others the Trustees believe these funds are fairly reallocated to an endowment fund. Although the Charity has sufficient reserves to continue for the foreseeable future, the Charity remains partially funded. The balance of the funds of £265,950 represents those available to the Charity for specific projects and day to day running.

Plans for future periods

The organisation will continue:

- 1) To work closely with clinical services to improve the stroke pathway for stroke survivors and their families.
- 2) To implement a suite of relevant rehabilitation activities, physio and support for stroke survivors and their families.
- 3) To continue active involvement with the Early Supported Discharge service. To increase referrals from Colchester Hospital post stroke discharge teams.
- 4) TSSS to run relevant physio and exercise classes for stroke survivors.

The organisation will continue to advocate, support and empower Tendring stroke survivors, carers and families. We will continue to promote the needs of stroke survivors within the community.

There are still gaps in the service provided once acute care has finished. Stroke affects the entire family circle. TSSS have a vital future role to play here.

We shall continue to advocate for this group so that there can be "LIFE AFTER STROKE".

The Charity benefits greatly from the commitment of its staff and volunteers. We should like to record our thanks to them all.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

Tendring Specialist Stroke Services is a company limited by guarantee and governed by its Memorandum and Articles of association dated 4 March 1996 superseded May 2004. The Company changed its name from Clacton and District Stroke Association from 1 April 2010.

It was registered as a Charity with the Charity Commission in March 1996.

The charity's principal objects are the relief of sickness amongst persons who have suffered a stroke in particular by the provision of recreational and therapeutic activities with the object of improving the condition of life of such persons.

TENDRING SPECIALIST STROKE SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Organisational structure

The Board of Trustees current consisted of 5 members. They include a scientist, a GP, a retired accountant and a practising solicitor. The Board meets quarterly, setting general policy and future developments, approves budgets etc. Staff meetings are held monthly covering staff and policy issues, and volunteer meetings are held quarterly. They provide an opportunity for staff/volunteers to raise and discuss any concerns and also for them to be kept informed of any developments, budget changes etc.

Staff and volunteers are fully trained.

The organisation is ISO 9001/PQASSO compliant levels 1 and 2.

Induction and training of new Trustees are appointed by invitation.

Trustees receive induction, training, and regular meetings with other trustees.

Prospective Trustees receive copies of the following Charity Commission Guideline booklets: CC3A: The Essential Trustee - An introduction. CC3: The Essential Trustee - What you need to know Page.

Many thanks to the Trustees, particular thanks to Jane Pleass for her work as Chair.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C Bird

Mrs S Ward

(Appointed 27 April 2022)

Dr G D Duncan

Dr C A Street (ESNEFT Scientist)

Dr S Gordon (ESNEFT GP)

Mrs J C F Pleass (Solicitor), Chair of Trustees

Mr A Ross

Induction and training of new trustees

Trustees are appointed by invitation.

Trustees receive induction, training and regular meetings with other trustees.

Prospective Trustees receive copies of the following Charity Commission Guideline booklets:

CC3A: The Essential Trustee - An introduction.

CC3: The Essential Trustee - What you need to know.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Risk management

The trustees have identified potential risks which the charity may face in relation to governance, management, operations and have implemented the appropriate systems and monitoring to mitigate these. There is a formal risk register in place that is reviewed by the Board at each meeting.

TENDRING SPECIALIST STROKE SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2023***

The trustees' report was approved by the Board of Trustees.

Mrs J C F Pleass (Solicitor), Chair of Trustees
Trustee

8 November 2023

TENDRING SPECIALIST STROKE SERVICES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TENDRING SPECIALIST STROKE SERVICES

We report to the trustees on our examination of the financial statements of Tendring Specialist Stroke Services (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied ourselves that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. we confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

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

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

Gascoynes

Gascoynes House
Moseleys Farm Business Centre
Fornham All Saints
Bury St Edmunds
Suffolk
IP28 6JY

Dated: 8 November 2023

TENDRING SPECIALIST STROKE SERVICES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
	Notes								
Income from:									
Donations and legacies	2	26,150	-	-	26,150	17,577	360	-	17,937
Charitable activities		155,070	-	-	155,070	108,746	-	-	108,746
Other trading activities	3	10,077	-	-	10,077	7,303	-	-	7,303
Investments	4	3,630	-	-	3,630	86	-	-	86
Total income		194,927	-	-	194,927	133,712	360	-	134,072
Expenditure on:									
Charitable activities	5	194,300	-	-	194,300	151,704	10,927	-	162,631
Net income/(expenditure) for the year/ Net movement in funds		627	-	-	627	(17,992)	(10,567)	-	(28,559)
Net income/(expenditure) for the year/ Net movement in funds		627	-	-	627	(17,992)	(10,567)	-	(28,559)
Fund balances at 1 April 2022		264,642	681	98,848	364,171	293,514	369	98,848	392,731
Fund balances at 31 March 2023		265,269	681	98,848	364,798	275,522	(10,198)	98,848	364,172

The statement of financial activities includes all gains and losses recognised in the year.

TENDRING SPECIALIST STROKE SERVICES

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TENDRING SPECIALIST STROKE SERVICES

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		101,214		101,712
Current assets					
Cash at bank and in hand		271,026		267,682	
Creditors: amounts falling due within one year	10	(7,442)		(5,222)	
Net current assets			263,584		262,460
Total assets less current liabilities			364,798		364,172
Capital funds					
Endowment funds - general	11		98,848		98,848
Income funds					
Restricted funds	12		681		(10,198)
Unrestricted funds			265,269		275,522
			364,798		364,172

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 8 November 2023

Mrs J C F Pleass (Solicitor), Chair of Trustees
Trustee

Mr A Ross
Trustee

Company registration number 03167424

TENDRING SPECIALIST STROKE SERVICES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Tendring Specialist Stroke Services is a private company limited by guarantee incorporated in England and Wales. The registered office is 85 Frinton Road, Holland-on-Sea, Clacton-on-Sea, Essex, CO15 5UH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

TENDRING SPECIALIST STROKE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0%
Plant and equipment	20% reducing balance
Fixtures and fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

TENDRING SPECIALIST STROKE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023 £	2022 £	2022 £	2022 £
Donations and gifts	15,275	11,267	-	11,267
Catalyst Healthcare Management	-	-	360	360
Membership fees	10,875	6,310	-	6,310
	<u>26,150</u>	<u>17,577</u>	<u>360</u>	<u>17,937</u>

3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Fundraising events	<u>10,077</u>	<u>7,303</u>

TENDRING SPECIALIST STROKE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	3,630	86

5 Charitable activities

	Rent 2023	Rent 2022
	£	£
Staff costs	123,639	104,336
Rent	326	265
Insurance	4,969	4,616
Light and Heat	4,401	1,165
Telephone	942	1,068
Printing, Postage & Stationery	2,856	5,564
Pension	974	200
Provision for Meals	627	26
Repairs and Maintenance	2,199	7,332
Travel Expenses	-	100
Computer & Website	3,269	3,323
Staff Training	639	1,200
Counselling	23,686	12,375
Cleaning	2,020	1,839
Other charitable expenditure	20,604	16,391
	191,151	159,800
Share of support costs (see note)	149	125
Share of governance costs (see note)	3,000	2,706
	194,300	162,631
Analysis by fund		
Unrestricted funds	194,300	151,704
Restricted funds	-	10,927

TENDRING SPECIALIST STROKE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	5	5
Employment costs	2023	2022
	£	£
Wages and salaries	117,558	99,441
Social security costs	6,081	4,895
	123,639	104,336

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

TENDRING SPECIALIST STROKE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2022	98,848	1,685	14,401	114,934
At 31 March 2023	98,848	1,685	14,401	114,934
Depreciation and impairment				
At 1 April 2022	-	309	12,913	13,222
Depreciation charged in the year	-	275	223	498
At 31 March 2023	-	584	13,136	13,720
Carrying amount				
At 31 March 2023	98,848	1,101	1,265	101,214
At 31 March 2022	98,848	1,376	1,488	101,712

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,411	2,789
Other creditors	3,131	533
Accruals and deferred income	1,900	1,900
	<u>7,442</u>	<u>5,222</u>

TENDRING SPECIALIST STROKE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Movement in funds		
	Balance at 1 April 2022	Incoming resources	Balance at 31 March 2023
	£	£	£
Permanent endowments			
Endowment funds	98,848	-	98,848
	<u>98,848</u>	<u>-</u>	<u>98,848</u>
	<u>98,848</u>	<u>-</u>	<u>98,848</u>

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		
	Balance at 1 April 2022	Incoming resources	Balance at 31 March 2023
	£	£	£
Catalyst Healthcare Management	681	-	681
	<u>681</u>	<u>-</u>	<u>681</u>

TENDRING SPECIALIST STROKE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:							
Tangible assets	2,366	-	98,848	101,214	2,864	-	101,712
Current assets/(liabilities)	262,903	681	-	263,584	261,779	681	262,460
	<u>265,269</u>	<u>681</u>	<u>98,848</u>	<u>364,798</u>	<u>264,643</u>	<u>681</u>	<u>364,172</u>

TENDRING SPECIALIST STROKE SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

15 Purpose of funds

Unrestricted funds

General funds - to cover running costs in the event of reduced funding. The trustees aim to have at least 12 months' worth of running costs in reserves.

The trustees have maintained the designation of £20,000 towards the young stroke survivors project, as well as maintaining £20,000 towards property maintenance and repair.

Restricted funds

The Harwich Fellowship for the Sick provide funding for Harwich/Dovercourt stroke survivors operated on a similar basis to the existing service.

Endowment funds

This is represented by the Charity's freehold property, 85 Frinton Road, Holland on Sea, Essex.

16 Company limited by guarantee

The company is limited by guarantee and therefore has no share capital. The liability of the Trustees in the event of Tendring Specialist Stroke Services being wound up is limited to a sum not exceeding £1.