

THE FRIENDS OF STOW SURGERY (FOSS).

Registered Charity Number 1086648

The charity is an unincorporated association.

Postal Address: c/o Stow Surgery,
Maugersbury Road,
Stow on the Wold,
GL54 1 AXE

eMail address: foss2000@gmail.com

The Charity's Objects are set out in its constitution paragraph 3. "The charity's objects are the relief of sickness in particular through the provision of equipment and services for the benefit of the patients of Stow Surgery not provided from state funds or by statutory authorities"

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDING 31ST DECEMBER 2023

FOSS has continued to produce a newsletter for the patients of Stow surgery. From January to December 2023 three editions were published with a wide range of information and issues to inform patients. They are posted out to 40 patients, emailed to 125 patients, and with hardcopies available from the surgery, the library and the newsagents. The newsletter is also on the surgery website.

FOSS has increased the funding for the sessions provided by the Advanced Clinical Practitioner at the surgery to include additional sessions. We will be able to continue this support to the surgery over the next year.

FOSS has also continued to purchase vital equipment for the surgery when required.

FOSS has been very grateful for the fund raising of Odditeas. They will continue their support for FOSS over the summer months at Chastleton Church.

TRUSTEES WHO MANAGE FOSS

Tim Churchward	Chair
Pat Mattock	Secretary
Paula Evison	Treasurer

Noel Sidgwick Committee Member

There are no corporate trustees.

The charity does not own any property.

No funds are held on behalf of others .

THE TRUSTEES DECLARE THAT THEY HAVE APPROVED THE REPORT
ABOVE.

APPENDIX 1

Audited Accounts

Friends of Stow Surgery
registered charity No. 1086648
Income & Expenditure Accounts for the year to 31st December 2023

			2023	2022
Income				
Donations	Note 1		80,691.86	10,163.92
Gift Aid Tax Refund	Note 2		105.77	76.29
Bank Interest	Note 4		436.97	280.91
Total Income			81,234.60	10,521.12
Expenditure				
Operating Expenses		Antivirus		39.99
		Insurance	96.35	95.98
		Licences	588.85	408.84
		Newsletter Expenses	339.98	439.43
		AGM Expenses		
Miscellaneous		Xmas tree festival	15.00	15.00
		Covid marquee hire		6,864.00
✕ Equipment	Note 3		431.98	863.04
New Surgery		Ground maintenance		1,000.00
✕ Service Provision		Advanced Care practitioners	26,688.00	6,874.50
Bank charges				
Total Expenditure			28,160.16	16,600.78
Surplus/deficit for the year			53,074.44	-6,079.66

Statement of Monetary Assets
at 31st December 2023

	2023	2022
Barclays Bank Account 280151	113,083.38	69,601.41
Unpresented cheques		-9,155.50
Shawbrook 60 Day Notice Account	20,170.59	20,062.91
Shawbrook 12 month fixed rate account	31,689.81	31,360.52
	164,943.78	111,869.34

Notes to the Accounts
For the year ended 31st December, 2023

1. Donations

Donations in 2023 included two generous legacies left to FOSS in wills plus funds raised At Chastleton House and donated to FOSS.

2. Gift Aid Tax Refund

This figure is for the year ended 31st December 2022. A claim has been submitted for the year ending 31st December 2023 which will appear in next years' accounts.

3. Equipment

2 ear irrigators	431.98
Total	431.98

4. Bank Interest

Shawbrook 12 Month Fixed Rate Account	329.29
Shawbrook 60 Day Notice	107.68
Total	£436.97

Reconciliation

31 December 2023

31 December 2022

£111,869.34	Monetary Assets b/f	£117,949.00
£53,074.44	Surplus/(Deficit)	£(6,079.66)
 £164,943.78		 £111,869.34

Sian Cassie
Examiner

Paula Evison
Treasurer

Examination of the Accounts of Friends of Stow Surgery (FOSS)

22nd April 2024

Please find herewith my report on the Accounts of FOSS for the year ended 31st December 2023.

Respective responsibilities of Trustees and Examiners

The Charity's Executive Committee is responsible for the preparation of the Accounts. The Executive Committee considers that an audit is not required this year (under Section 43(2) of Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

Responsibility of the Examiner is to:

examine the Accounts (under Section 43(3)(a) of the 1993 Act), follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 43(7)(b) of the 1993 Act) and state whether particular matters have come to my attention.

Basis of the Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts and seeking explanations from the Executive Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the Accounts.

Independent Examiner's Statement

In connection with my examination, no significant matters have come to my attention. This gives me reasonable cause to believe that, in any material respect, the requirements to:-

keep accounting records in accordance with Section 41 of the 1993 Act and
prepare Accounts which accord with the accounting records and comply with the
accounting requirements of the 1993 Act.

have been met. However I do feel there could be a clearer presentation of information.

This includes not only the information presented for Audit but also the information recorded in the Minutes.

Please refer to the enclosed Examination Report.

Siân Cassie

187 Alstone Lane
Cheltenham
GL51 8JA

Queries from Examination of FOSS accounts Year Ended 31st December 2023

Approval of Expenditure Items

No.	Item No.	Chq No	Query
1	Form 17	Online purchase	<p>I assume the original request is for the purchase of 1 x Ear Irrigator at the cost of £215.99. There was a limit of £200 so approval was gained for the additional expense. - there are emails to support this and the minutes approve the purchase.</p> <p>There is no evidence of a request for a 2nd Ear Irrigator. The original request was amended manually but neither the request nor the approval for the purchase of the 2nd Ear Irrigator (at the same cost) has been clearly enough recorded. The wording in the minutes is ambiguous.</p> <p>The minutes should have recorded the difference in price for the purchase of one item and that prior approval had been requested via email. Then it should have been recorded that a 2nd one was requested and that approval was given.</p> <p>There is enough information to make an assumption but it should be clear enough that the Auditor doesn't need to do that.</p>

Recommendations

No.	IArea	Query
1	Expenditure approval	<p>I would advise that the system regarding expenditure could be made clearer. It can be hard to follow the audit trail.</p> <p>I suggest the following slight modifications to the current system:</p> <p>1 a) Each request should be minuted with the approximate cost and quantity of the item required followed by the note that the purchase has been approved. A copy of the request should</p>

No.	IArea	Query
	Minutes	<p>be filed with the minutes.</p> <p>1 b) Once bought the purchase should be recorded at the next meeting with it's final cost and a copy of the invoice filed with the minutes.</p> <p>1 c) If the final cost varies considerably from the amount initially approved then additional approval can be requested via email prior to the purchase - as was done with the Ear Irrigators mentioned above. This process and subsequent approval for the increase in expenditure can then be recorded in the minutes of the next meeting.</p> <p>1 d) In the same way if the quantity required has changed - as also happened with the Ear Irrigators above - then this additional purchase needs to be recorded clearly with the approval also clearly recorded.</p> <p>2) A copy of the minutes should be filed separately in chronological order. Copies of any requests for expenditure or invoices following expenditure should be filed with the relevant minutes. This is in addition to wherever else they are filed.</p>
2	Treasurer's Report	<p>Is a report complied by the Treasurer for each meeting showing current funds and expenditure since the last meeting?</p> <p>If so these reports should also be filed with the minutes and therefore available to the Auditor. These would also support any expenditures made.</p>
3	Paperwork for the Audit	<p>As mentioned above the file containing the minutes with the accompanying requests / invoices / reports should be made available to the Auditor with the other paperwork.</p>