

Health Action
Charity No. 1101235
Company No. 04730352
Trustees' Report and Unaudited Accounts
For the year ended 30 September 2024

B M Cooper & Co. Limited
Chartered Certified Accountants
88 Wood Lane
Dagenham
Essex
RM9 5SL

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04730352

Charity No. 1101235

Principal Office

Kingsley House
37 - 39 Balmoral Road
Gillingham
Kent
ME7 4PF

Registered Office

Suite 9, Cobalt House
Centre Court Sir Thomas
Longley Road, Medway City Es
Rochester
ME2 4BQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Edwin Mapara
Hilton Idahosa
Osas Izekor
Stephen Idahosa

Accountants

B M Cooper & Co. Limited
88 Wood Lane
Dagenham
Essex
RM9 5SL

OBJECTIVES AND ACTIVITIES

Health Action provides a wide range of services
Various activities were carried out in furtherance of these objects.

ACHIEVEMENTS AND PERFORMANCE

We acknowledge PCC Commissioning Kent for funding our Domestic Violence Outreach Programme for men this year. The programme has successfully reached a previously underrepresented demographic of BAME men. Health Action appreciates the support in making a positive impact. For providing financial support to our Hidden Truth initiative, we would also like to extend our deepest gratitude to the Colyer-Fergusson Charitable Trust.

Without the financial support of Action for Race Equality (ARE), we would not be able to carry out our efforts to raise awareness about the Windrush compensation scheme. We extend our heartfelt gratitude to the entire ARE team.

Our primary goal is to meet the needs of our service users and make decisions that are advantageous to the community as a whole. We are making substantial efforts to enhance the health and welfare of the community, as the cost-of-living issue is exacerbating health inequities among our target group. We are grateful to our benefactors for allowing us to continue providing services during these difficult times.

We would also like to extend our appreciation to the members of the BAME communities in Medway, as well as the leaders of faith in the community, who have welcomed us with open arms and provided us with encouragement and support. We could not have done this without their steadfast support.

And finally, a heartfelt thank you to all of our trustees, partners and volunteers who are responsible for making our work possible. We would like to express our appreciation for your support and look forward to contributing to the advancement of society together.

FINANCIAL REVIEW

The Statement Of Financial Activities shows an income from the period of £68,644 (2023 - £15,366) and total expenditure of £77,406 (2023 - £44,326) leaving a net deficit for the year of £8,762 (2023 - £28,960). The net assets of the charity as at 30 September 2024 was £34,600 (2023 - £43,362).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is charitable company limited by guarantee, incorporated on 10th April 2003 and it is a registered as a charity. The company was established under a Memorandum of Association dated 10th April 2003, as amended by special resolution dated 11th November 2003. The Articles and Memorandum of Association established the objects and powers of the charitable company.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

.....
Hilton Idahosa
Trustee

30 May 2025

Health Action

Independent Examiners Report

Independent Examiner's Report to the trustees of Health Action

I report to the charity trustees on my examination of the accounts of Health Action for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

.....
Mr Bolaji Kalejaiye FCCA
ACCA
B M Cooper & Co. Limited
88 Wood Lane
Dagenham
Essex
RM9 5SL

30 May 2025

Health Action

Statement of Financial Activities For the year ended 30 September 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	4	42,424	26,220	68,644	15,366
Total		42,424	26,220	68,644	15,366
Expenditure on:					
Charitable activities	5	29,665	26,220	55,885	33,817
Other	6	21,521	-	21,521	10,509
Total		51,186	26,220	77,406	44,326
Net gains on investments		-	-	-	-
Net expenditure	7	(8,762)	-	(8,762)	(28,960)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(8,762)	-	(8,762)	(28,960)
Other gains and losses					
Net movement in funds		(8,762)	-	(8,762)	(28,960)
Reconciliation of funds:					
Total funds brought forward		43,362	-	43,362	72,322
Total funds carried forward		34,600	-	34,600	43,362

Health Action
Balance Sheet
At 30 September 2024
Company No. 04730352

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	1,611	2,147
		<u>1,611</u>	<u>2,147</u>
Current assets			
Cash at bank and in hand		34,069	42,115
		<u>34,069</u>	<u>42,115</u>
Creditors: Amount falling due within one year	10	(1,080)	(900)
Net current assets		<u>32,989</u>	<u>41,215</u>
Total assets less current liabilities		<u>34,600</u>	<u>43,362</u>
Net assets excluding pension asset or liability		<u>34,600</u>	<u>43,362</u>
Total net assets		<u><u>34,600</u></u>	<u><u>43,362</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		34,600	43,362
		<u>34,600</u>	<u>43,362</u>
Reserves	11		
Total funds		<u><u>34,600</u></u>	<u><u>43,362</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 30 May 2025

And signed on its behalf by:

.....
Hilton Idahosa
Trustee

30 May 2025

1 Accounting policies

Basis of preparation

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Health Action

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings & equipment	25% on written down value
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Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Health Action

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	14,966	400	15,366
Total	14,966	400	15,366
Expenditure on:			
Charitable activities	18,458	10,765	29,223
Other	12,402	2,701	15,103
Total	30,860	13,466	44,326
Net income	(15,894)	(13,066)	(28,960)
Net income before other gains/(losses)	(15,894)	(13,066)	(28,960)
Other gains and losses:			
Net movement in funds	(15,894)	(13,066)	(28,960)
Reconciliation of funds:			
Total funds brought forward	59,256	13,066	72,322
Total funds carried forward	43,362	-	43,362

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Colyer Fergusson	-	8,750	8,750	-
LBG PIE	-	970	970	-
Kent County Council	42,424	-	42,424	14,966
Action for Race EQ	-	16,500	16,500	-
University of Kent	-	-	-	400
	42,424	26,220	68,644	15,366

Health Action

Notes to the Accounts

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Domestic abuse project	-	7,909	7,909	3,000
HIV test kits	-	-	-	3,650
Lateral flow kits	-	-	-	2,890
Projects	9,399	-	9,399	4,262
Outreach services providers	-	14,190	14,190	8,256
Men's Group Event	-	-	-	300
Support and Youth	-	-	-	925
Seminar expenses	750	-	750	1,038
Volunteer expenses	5,523	-	5,523	950
Publicity	12,714	4,121	16,835	3,052
<i>Governance costs</i>				
Accountancy fees	1,080	-	1,080	900
Legal and professional fees	199	-	199	4,594
	<u>29,665</u>	<u>26,220</u>	<u>55,885</u>	<u>33,817</u>

6 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	4,320	4,320	7,940
Motor and travel costs	1,967	1,967	-
Premises costs	10,901	10,901	150
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	536	536	715
General administrative costs	3,797	3,797	1,704
	<u>21,521</u>	<u>21,521</u>	<u>10,509</u>

7 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	536	715

Health Action

Notes to the Accounts

8 Staff costs

Salaries and wages

3,080	5,425
<u>3,080</u>	<u>5,425</u>

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	Fixtures, fittings & equipment £	Total £
Cost or revaluation		
At 1 October 2023	5,259	5,259
At 30 September 2024	<u>5,259</u>	<u>5,259</u>
Depreciation and impairment		
At 1 October 2023	3,112	3,112
Depreciation charge for the year	536	536
At 30 September 2024	<u>3,648</u>	<u>3,648</u>
Net book values		
At 30 September 2024	<u>1,611</u>	<u>1,611</u>
At 30 September 2023	<u>2,147</u>	<u>2,147</u>

10 Creditors:

amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,080	900
	<u>1,080</u>	<u>900</u>

11 Movement in funds

	At 1 October 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 30 September 2024 £
Restricted funds:				
Restricted income funds:				
	-	26,220	(26,220)	-
<i>Total</i>	-	26,220	(26,220)	-
Unrestricted funds:				
General funds	43,362	42,424	(51,186)	34,600
Revaluation Reserves:				
Total funds	43,362	68,644	(77,406)	34,600

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,611	1,611
Net current assets	32,989	32,989
	34,600	34,600

13 Reconciliation of net debt

	At 1 October 2023 £	Cash flows £	At 30 September 2024 £
Cash and cash equivalents	42,115	(8,046)	34,069
	42,115	(8,046)	34,069
Net debt	42,115	(8,046)	34,069

14 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Health Action

Detailed Statement of Financial Activities For the year ended 30 September 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Colyer Fergusson	-	8,750	8,750	-
LBG PIE	-	970	970	-
Kent County Council	42,424	-	42,424	14,966
Action for Race EQ	-	16,500	16,500	-
University of Kent	-	-	-	400
	42,424	26,220	68,644	15,366
Total income and endowments	42,424	26,220	68,644	15,366
Expenditure on:				
Charitable activities				
Domestic abuse project	-	7,909	7,909	3,000
HIV test kits	-	-	-	3,650
Lateral flow kits	-	-	-	2,890
Projects	9,399	-	9,399	4,262
Outreach services providers	-	14,190	14,190	8,256
Men's Group Event	-	-	-	300
Support and Youth	-	-	-	925
Seminar expenses	750	-	750	1,038
Volunteer expenses	5,523	-	5,523	950
Publicity	12,714	4,121	16,835	3,052
	28,386	26,220	54,606	28,323
Governance costs				
Accountancy fees	1,080	-	1,080	900
Legal and professional fees	199	-	199	4,594
	1,279	-	1,279	5,494
Total of expenditure on charitable activities	29,665	26,220	55,885	33,817
Employee costs				
Salaries/wages	3,080	-	3,080	5,425
Staff training	1,240	-	1,240	2,515
	4,320	-	4,320	7,940
Motor and travel costs				
Vehicles - General costs	1,967	-	1,967	-
	1,967	-	1,967	-
Premises costs				
Rent	9,385	-	9,385	150
Premises cleaning	1,500	-	1,500	-

Health Action

Detailed Statement of Financial Activities

Premises repairs and maintenance	16	-	16	-
	<u>10,901</u>	<u>-</u>	<u>10,901</u>	<u>150</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings & equipment	536	-	536	715
Stationery and printing	330	-	330	167
Sundry expenses	1,979	-	1,979	647
Telephone, fax and broadband	1,488	-	1,488	890
	<u>4,333</u>	<u>-</u>	<u>4,333</u>	<u>2,419</u>
Total of expenditure of other costs	<u>21,521</u>	<u>-</u>	<u>21,521</u>	<u>10,509</u>
Total expenditure	<u>51,186</u>	<u>26,220</u>	<u>77,406</u>	<u>44,326</u>
Net gains on investments	-	-	-	-
	<u>(8,762)</u>	<u>-</u>	<u>(8,762)</u>	<u>(28,960)</u>
Net expenditure	<u>(8,762)</u>	<u>-</u>	<u>(8,762)</u>	<u>(28,960)</u>
Net expenditure before other gains/(losses)	<u>(8,762)</u>	<u>-</u>	<u>(8,762)</u>	<u>(28,960)</u>
Net movement in funds	<u>(8,762)</u>	<u>-</u>	<u>(8,762)</u>	<u>(28,960)</u>
Reconciliation of funds:				
Total funds brought forward	43,362	-	43,362	72,322
Total funds carried forward	<u>34,600</u>	<u>-</u>	<u>34,600</u>	<u>43,362</u>