



## **ANNUAL REPORT 2020-2021**

## **FORWARD**

From the Chair and the Director,

It is a pleasure to introduce you to our annual Trustees' Report for 2020-2021 as the chair of Community Health Action Trust (CHAT).

As globally known, the COVID-19 pandemic presents huge challenges, not just for us at CHAT but for everyone including all other charitable organisations. Despite the challenges, it has exposed huge technological innovations and opportunities and as such, maximised digital service delivery. This has supported us as an organisation to stand up to upcoming challenges and to step up what we can do for the most vulnerable people we serve. Currently the future is unpredictable, however, meeting the needs of who we're here to support has been and always will be our priority. In the meantime, I want to celebrate all that has been achieved by CHAT in the last year to meet our strategic objectives despite the devastation caused by COVID-19 pandemic. We owe every achievement to the hard work and passion of our volunteers, who have dedicated themselves to achieving our aims as a charity in the midst of life threatening service provision conditions.

Many of our HIV/AIDS clients have been in isolation during the lockdown, but our volunteers maintained contact with them via social media and constant varied telecommunication means. Through this medium, they have devised means and ways to help this vulnerable group of people who needed financial support, food to eat, clothes to wear, repeat medication from the Chemist etc. Our volunteers devised ways of helping and caring for these people in their own homes.

Our HIV clients are now the driving force behind how they share their stories in the community we serve. Looking forward, so much remains uncertain – when the pandemic will end, what the financial impact will be, what will go back to how it was, and what will remain changed? Again we encourage our clients and volunteers to forge ahead in their effort to bring HIV/AIDS infection to zero. The pandemic has also brought health inequalities into sharp focus. As we move forward, we have a vital role to play to ensure everyone has the opportunity to live a healthy life, particularly people from the black communities we serve as we continue to experience inequalities and significant barriers to access healthcare. That's why we've committed our efforts to negotiate and problem-solve the pandemic with innovation, responsiveness and those we're here to serve at its core. Though COVID-19 has subsumed HIV/AIDS, this is a crucial time for HIV and sexual health, and we at CHAT have a vital role to play.

● Independent: We are an independent charitable organisation, rooted in the communities we serve. We use our voice to challenge and inspire change in health services, public policy and people's attitudes. In developing its objectives for the year, Community Health Action Trust has considered the Charity Commission's guidance on public benefit. We believe that the range and accessibility of the services and activities offered and undertaken by the charity clearly demonstrate the public benefit that our work provides.

We take this opportunity to extend our thanks to our volunteer team, staff, funders, stakeholders, clients and the general community for the huge support we continue to receive from you.

Rev. Herbert Palm – Chairman  
William Gemegah – Director of Operations

## **TRUSTEES' ANNUAL REPORT 2020-2021**

We spent the year driving impact across the local black community at the least opportunity in the fight against HIV/AIDS and other sexually transmitted infections. Despite the impact from COVID-19 we continued to develop partnerships, and we supported learning across the public, private and voluntary sector employing innovative ways. We evolved innovative new approaches to adapt how we work with the goal of delivering activities that truly reflect the changing needs of our service users.

During the greater part of this year, most of our staff have been working away from the office due to the COVID-19 pandemic. Since then, all our services have been available through phone, email, Zoom and in the community taking national government guidelines in to focus. The office phone is open 10am to 7pm, Monday to Friday. At weekends, we receive calls at any time and schedule appointments for zoom meetings or face to face meetings.

We provided support for those living with HIV/AIDS in Brent, Harrow and Barnet, along with HIV prevention and sexual health advice and information. We also deliver HIV Awareness and Confidence building training for those volunteers having challenges in their approach to community service delivery.

### **Sexual health information and advice at CHAT**

We continue to educate the community and clients on a range of sexual health information and advice, including:

- **STIs:** We share information on symptoms, the need for testing and accessing treatment centres.
- **PrEP:** This is the medication which prevents HIV infection when taken appropriately by someone who is HIV negative. We also refer people to where to access, how to use it and other related tests you might need to take to make it work for you effectively.
- **PEP:** This HIV prevention medication must be taken within 72 hours after someone who is HIV negative has been exposed to HIV. We advise on how to use it and where to access it.
- **U=U:** [*Undetectable = Un-transmittable*] this is the condition that results when an HIV positive individual is dedicatedly adhering to medication and the virus is no longer detectable, therefore not transmittable.
- We discuss risks of drug and alcohol abuse with affected individuals and refer them to local addition centres for help.
- The importance of using condom and how to use it are central to our training programs

### **Support for people living with HIV/AIDS**

We offer the following support services to our clients:

- Advice and confidence in HIV status disclosure to partners, friends, families etc.
- Information, guidance Support, and for newly diagnosed.
- Access to available charity funds.
- Support getting back to work.
- Finance and benefit advice and form filling.
- Providing grocery from food banks and supermarkets to individual front doors
- Collecting repeat prescriptions from pharmacies to client front doors
- Regular free condom supply
- Advocacy
- Assisting children of HIV clients in doing their home work

## **Peer mentoring**

In our peer mentoring sessions, we have the chance to share experience with people who are living with HIV to receive emotional and practical support, and build confidence and skills to live well with HIV/AIDS conditions and to cope with bereavements. This could be in one to one sessions or a small group of 2, 3 or 4.

We encourage our clients to explore the following areas of their diagnosis:

- Ability to manage HIV stigma as being one important part of the infection.
- Skills to cope, accepting/living with HIV diagnosis.
- What to do to live well with HIV.
- Importance of adhering to medication.
- Managing HIV & COVID related emotions and stresses.
- If at the stage of AIDS, how to manage opportunistic infections
- If between 60-90 years, how to manage age related health conditions and AIDS related conditions
- Having confidence to disclose HIV status and who to share this information with.

These meetings are scheduled for individual community members and accessed via Zoom or phone.

## **HIV awareness and confidence building training for professionals**

Our free HIV awareness and confidence building training is aimed at all community members especially the local black community and HIV clients.

We cover the following key topics:

- Global HIV prevalence, in the UK and local boroughs we cover.
- Transmission routes.
- How stigma and discrimination affect people living with HIV.
- Reduction risks through prevention strategies such as condoms, PEP, PrEP, U=U, and lube.
- Available advancements in HIV treatment.

- The need and importance of treatment adherence.
- Confidentiality and how the law applies to a person living with HIV.

### **The Non- infected African Community & HIV testing**

We encourage all sexually active people to consider HIV testing, especially those people in the risk group such as people having unprotected casual sex with casual partners. This is because the earlier HIV is detected, the more likely it is that treatment will be successful and the easier it is to prevent passing the infection to someone else without knowing it. Most people do not realise they have HIV because symptoms are mild or absent, that is why if you know you are indulging in unprotected sexual activities it's important to test regularly and early.

## **OUR CHALLENGES**

### **HIV in the UK**

- 103,800 people are living with HIV in the UK, with 7,500 unaware of their HIV status
- HIV diagnoses continue to decline but progress is slowing
- Late diagnosis remains high, particularly in Black African communities. About 51% who were diagnosed with HIV were diagnosed late, putting them more at risk of becoming seriously ill or passing on the virus.
- 447,694 new diagnoses of sexually transmitted infections (STIs) in England in 2018
- Every 70 seconds a new STI is diagnosed in England
- Rates of syphilis and gonorrhoea are soaring - Public Health England.
- Migrants are being left behind in the UK's response to HIV, despite being disproportionately affected by HIV. Testing and treatment were identified including: lack of access to appropriate information about healthcare entitlements; migrants' poor understanding of healthcare entitlements; 'hostile environment' policies; and restrictions on being able to work or claim financial support.
- Rigid routes to GP registration e.tc.
- HIV in the UK: towards zero HIV transmissions by 2030, is a challenge in the face of COVID pandemic, and limited or no funding for the most affected black community.

The coronavirus pandemic has not negated the many successes, innovations and impact of our 2019-2020 activities. Our ambitions at CHAT have not wavered: we continue to work to contribute to the end of HIV transmissions and improve sexual health, support people living with and affected by HIV and poor sexual health, and ensure that the voices of people living with HIV are heard. Our advocacy efforts for our clients will remain firm and ongoing.

## **WHAT WE'VE ACHIEVED IN 2020 - 2021**

We have

- referred 69 people for self HIV testing
- 78 community members about HIV and Corona Virus
- 16 volunteers reached out to 13 local shops and restaurants, 2 churches
- reached out to 1379 people with condoms, flyers and clothes

- distributed groceries to 31 clients who are living alone
- referred 29 illegal immigrants to legal firms for support
- Provided domiciliary care and support to 17 clients
- Supported 23 children with homework
- Undertaken 19 zoom sessions
- 119 telephone counselling sessions
- Distributed grocery to 61 clients
- Collected repeat prescriptions for 49 clients, 3 times a year

SELF TESTING: we encouraged 73 African men to self-test and those with concerns were referred to the appropriate local services for further support.

### **Team working for better achievement**

At CHAT, we are aware that rates of sexually transmitted infections (STIs) are increasing and sexual health services for the black community are non-existence. Public health funding continues to be cut across England. We are seeing new challenges emerging, from rarer STIs like mycoplasma genitalium (Mgen), to the growing threat of antimicrobial resistance.

We have much work to do to ensure good sexual health is accessible to everyone. Tackling sexual health inequalities is vital. Over the year, we have worked to develop and enhance our relationships and partnerships with the wider HIV and sexual health sector and with local councils so we can reach further across the communities we serve.

With very great effort, we spent the year driving forward our mission to end new HIV transmissions by 2030 and ensure that good sexual health can be achieved by everyone. We focused our efforts on building partnerships with individuals and organisations to tackle inequalities in our local community.

Company Registered Number: 6657688  
Charity Registered Number: 1125767

# **COMMUNITY HEALTH ACTION TRUST**

(A Charitable Company Limited by Guarantee)

## **Financial Statements**

**For the Year Ended 31<sup>st</sup> March 2021**

**COMMUNITY HEALTH ACTION TRUST**  
**(A Charitable Company Limited by Guarantee)**  
**Financial Statement**  
**For the Year Ended 31<sup>st</sup> March 2021**

**CONTENTS**

<b>3.</b>	<b>Administrative references</b>
<b>4.</b>	<b>Independent Examiners Report</b>
<b>5.</b>	<b>Statement of Financial Activities</b>
<b>6.</b>	<b>Balance Sheet</b>
<b>7 -12</b>	<b>Note to the accounts</b>



**COMMUNITY HEALTH ACTION TRUST**  
**(A Charitable Company Limited by Guarantee)**  
**Financial Statement**  
**For the Year Ended 31<sup>st</sup> March 2021**

**ADMINISTRATIVE DETAILS:**

Charity Name: COMMUNITY HEALTH ACTION TRUST (CHAT)

Charity Number: **1125767**

Company Number: **06657688**

Principal Office: MORAN HOUSE, 449-451 HIGH ROAD LONDON NW10 2JJ

**Independent Examiners:** Community Accountancy Self-Help, 1 Thorpe Close, London W10 5XL

**Bankers:** NATWEST BANK, Brixton Branch, 504 Brixton Rd, London SW9 8EB

**Directors and Trustees**

The Directors of the charitable company (The Charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as The Trustees. The Trustees serving during the year were as follows:

**Elected Trustees:**

Rev. Herbert Palm (Chair)

Dr R. S. Rawal (Medical Advisor)

Rev. Anthony Sosu (Member)

Beatrice Damanya (Treasurer)

David Conteh (Community Engagement Advisor)

Secretary Josephine Hudson (Member)

**Chief Executive Officer: William Gemegah**

**COMMUNITY HEALTH ACTION TRUST**  
**(A Charitable Company Limited by Guarantee)**  
**Financial Statement For the Year Ended 31<sup>st</sup> March 2021**

**Independent Examiners Report**

I report on the accounts of the charitable charity, which are set out on pages 17 to 24 attached here to.

**Respective responsibilities of trustees and examiner**

The Company's Directors, who are also the charity's trustees, are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

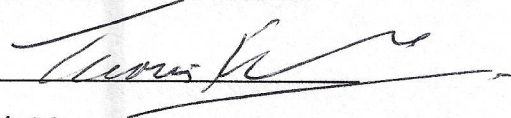
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, that the requirements to:
  - keep accounting records in accordance with section 386 of the Companies Act 2006 and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRSSE SORP) effective January 2015 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed :



Date: 11 January 2022

Tom Fitch BSc

Community Accountancy Self Help

1 Thorpe Close London W10 5XL

# COMMUNITY HEALTH ACTION TRUST

## Statement of Financial Activities for the Year Ended 31<sup>st</sup> March 2021

Company Registered Number: 6657688

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>Income</b>					
Donation and Funds raising		20,638	-	20,638	4,400
Grants & Contracts		7,735	11,018	18,753	36,481
Other		6,328	-	6,328	23,651
<b>Total Income</b>		<b>34,701</b>	<b>11,018</b>	<b>45,719</b>	<b>64,532</b>
<b>Expenditure on:</b>					
Governance		5,529	0	5,529	
Charitable Activities	3	20,540	11,018	31,558	51,035
<b>Total Expenditure</b>		<b>28,864</b>	<b>11,018</b>	<b>39,882</b>	<b>51,035</b>
Net movement in funds		5,837	-	5,837	13,497
<b>Reconciliation of funds</b>					
Total funds brought forward		3,239	-	3,239	-10,258
<b>Total funds carried forward</b>		<b>9,076</b>	<b>-</b>	<b>9,076</b>	<b>3,239</b>



# COMMUNITY HEALTH ACTION TRUST

Company Registered Number: 6657688

**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible Assets	8	2,936	3,454
<b>CURRENT ASSETS</b>			
Debtors		-	-
Cash at bank and in hand	11	3,711	5,423
<b>Total Current Assets</b>		<u>8,119</u>	<u>5,423</u>
<b>CURRENT LIABILITIES</b>			
<b>Less: Creditors</b>			
Creditors falling due within 1 year	10	-1,979	-5,638
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>6,140</u>	<u>215</u>
<b>Total Assets less Current Liabilities</b>		9,076	3239
Creditors falling due after 1 year	13	-	-
<b>Total Net Assets/Current Liabilities</b>		<u>9,076</u>	<u>3,239</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds	12	9,076	3,239
Restricted Funds		-	-
<b>TOTAL FUNDS</b>		<u>9,076</u>	<u>3,239</u>

(1) For the year ending 31 March 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

(3) 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.

(4) The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

(5) The company is a charity, and the accounts comply with the Charities Acts.

The notes on pages

18 to 24 form part of these financial statements

The financial statements on pages 17 to 24 were approved by the trustees, and authorised for issue on 29 December 2020 and signed on their behalf by:

Rev Herbert Palm —Director and Trustee 

Date 11 January 2021

The notes on the following pages form part of these Financial Statements

# COMMUNITY HEALTH ACTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

### 1. Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Basis of preparation,

The financial statements have been prepared under the historical cost convention, with the exception of listed investments which are included at their market value. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in: accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015) and the 2006 Companies Act.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Income and endowments

Voluntary income including donations, gift's, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

#### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable, and the amount can be reliably measured.

#### Investment income

Interest is included when receivable by the charity.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category: Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

*All resources expended are inclusive of irrecoverable VAT.*



# **COMMUNITY HEALTH ACTION TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual Axed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depredation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life at a rate of 15% using the reducing balance method.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Creditors and provisions**

Creditors and provisions are recognised where the charity had 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.

# COMMUNITY HEALTH ACTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

### 2 Income from and for charitable activities

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
<b>Income</b>				
Donation and Funds raising	20,638	-	20,638	4,400
Grants & Contracts	7,735	11,018	18,753	36,481
Other	6,328	-	6,328	23,651
<b>Total Income</b>	<b>34,701</b>	<b>11,018</b>	<b>34,701</b>	<b>64,532</b>

### 3 Expenditure on charitable activities

	2021 Unrestricted Funds	2021 Restricted Funds	2021 Total Funds	2020 Total Funds
<b>Provision of charitable services:</b>				
Payroll cost	21,887	-	21,887	32,026
Rent & Rate	-	1,419	1,419	5,320
Care and Support	-	1,035	1,035	4,718
Adverts and subscriptions	27	136	163	159
Office, Insurance and misc.	4,774	-	4,774	3,268
Health Promotion & Events	-	6,610	6,610	3552
Equipment rental	-	1,300	1,300	-
Bank Charges	326	-	326	482
Fixtures & Fittings Depreciation	-	518	518	610
	<b>28,945</b>	<b>11,018</b>	<b>38,032</b>	<b>50,035</b>

#### Governance

Independent Examination	800	0	800
Bookkeeping	450	0	450
Legal	600	0	600
	<b>1,850</b>	<b>0</b>	<b>1,850</b>



**COMMUNITY HEALTH ACTION TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**4 Net incoming/Outgoing resources**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
The net movement in funds for the year is stated after charging:		
Depreciation of tangible Assets	7,837	610

**5 Fee payable to independent examiner**

<b>2021</b>	<b>2020</b>
<b>£</b>	<b>£</b>
800	900

**6 Staff costs and numbers**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs were as follows:		
Gross salaries and Social Security cost	21,115	30,263
Pension Costs	772	1,763
	<u><b>21,887</b></u>	<u><b>32,026</b></u>

There were no employees whose remuneration exceeded £60,000 in either year to be disclosed.  
The average number of employees during the year, calculated on the basis of full time equivalent, is as follows:

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Management, Administration & Operations	1.0	1.0

**7. Director & trustees' remuneration, benefits and expenses**

There were no Directors' and Trustees' expenses, which were paid during the year ended 31<sup>st</sup> March 2021, nor in the year ended 31<sup>st</sup> March 2020.

**Directors' & trustee transactions**

The directors and trustees had no transactions with the charitable company during the year.

**Related part Transactions**

Brookes Homecare Services Limited is run by Community Health Action Trust. It is not a subsidiary. William D Gemegah is the sole director and sole shareholder. Brookes Homecare provided funding to Community Health Action Trust during the year. Community Health Action Trust undertakes an annual Governance renew.



**COMMUNITY HEALTH ACTION TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

<b>8</b>	<b>Tangible fixed assets</b>	<b>Equipment, Furniture &amp; Fittings</b>	
		<b>£</b>	
	<b>Cost</b>		
	At 1st April 2020	30,572	
	Additions during the year	-	
	At 31st March 2021	<u>30,572</u>	
	<b>Depreciation</b>		
	At 1st April 2020	27,118	
	Charges for the year	518	
	At 31st March 2021	<u>27,636</u>	
	<b>Net Book Value at 31st March 2020</b>	3,454	
	<b>Net Book Value at 31st March 2021</b>	2,936	
<b>9</b>	<b>Cash at bank and in hand</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Bank Balance	3,711	5,423
	Petty Cash	-	-
		<u>3,711</u>	<u>5,432</u>
<b>10</b>	<b>Creditors: Amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Trade Creditors	1,179	4,523
	Independent Examination	800	900
		<u>1,979</u>	<u>5,423</u>
<b>11</b>	<b>Debtors</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
		0	0

# COMMUNITY HEALTH ACTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

### 12 Movement in funds

	At 1st April 2020 £	Incoming Resources £	Resources Expended £	Transfer £	At 31st March 2021 £
Unrestricted	3,239	34,701	28,864	-	9,076
Restricted	-	11,018	11,018	-	-
	3,239	45,719	39,882	-	9,076

### 13

	Unrestricted	Restricted	Total
Tangible fixed assets	2,936	-	2,936
Current Assets	8,119	-	8,119
Current Liabilities	1,979	-	1,979
Long Term Liabilities	-	-	-
<b>Total net assets</b>	<b>9,076</b>	<b>-</b>	<b>9,076</b>

### 14. Charity status

The Charity is a Company Limited by Guarantee and consequently does not have share capital. Each member is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

### 15. Going Concern

The Trustees believe that the Charity is a going concern.

Company Registered Number: 6657688

Charity Registered Number: 1125767

# **COMMUNITY HEALTH ACTION TRUST**

(A Charitable Company Limited by Guarantee)

## **Financial Statements**

**For the Year Ended 31<sup>st</sup> March 2021**

**COMMUNITY HEALTH ACTION TRUST**  
(A Charitable Company Limited by Guarantee)  
**Financial Statement**  
**For the Year Ended 31<sup>st</sup> March 2021**

**CONTENTS**

- 3. Administrative references**
- 4. Independent Examiners Report**
- 5. Statement of Financial Activities**
- 6. Balance Sheet**
- 7 -12 Note to the accounts**



**COMMUNITY HEALTH ACTION TRUST**  
**(A Charitable Company Limited by Guarantee)**  
**Financial Statement**  
**For the Year Ended 31<sup>st</sup> March 2021**

**ADMINISTRATIVE DETAILS:**

Charity Name: COMMUNITY HEALTH ACTION TRUST (CHAT)

Charity Number: **1125767**

Company Number: **06657688**

Principal Office: MORAN HOUSE, 449-451 HIGH ROAD LONDON NW10 2JJ

**Independent Examiners:** Community Accountancy Self-Help, 1 Thorpe Close, London W10 5XL

**Bankers:** NATWEST BANK, Brixton Branch, 504 Brixton Rd, London SW9 8EB

**Directors and Trustees**

The Directors of the charitable company (The Charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as The Trustees. The Trustees serving during the year were as follows:

**Elected Trustees:**

Rev. Herbert Palm (Chair)

Dr R. S. Rawal (Medical Advisor)

Rev. Anthony Sosu (Member)

Beatrice Damanya (Treasurer)

David Conteh (Community Engagement Advisor)

Secretary Josephine Hudson (Member)

**Chief Executive Officer: William Gemegah**

**COMMUNITY HEALTH ACTION TRUST**  
**(A Charitable Company Limited by Guarantee)**  
**Financial Statement For the Year Ended 31<sup>st</sup> March 2021**

**Independent Examiners Report**

I report on the accounts of the charitable charity, which are set out on pages 17 to 24 attached here to.

**Respective responsibilities of trustees and examiner**

The Company's Directors, who are also the charity's trustees, are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

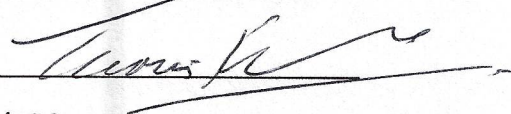
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, that the requirements to:

- keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRSSE SORP) effective January 2015 have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed :



Date: 11 January 2022

Tom Fitch BSc

Community Accountancy Self Help

1 Thorpe Close London W10 5XL

# COMMUNITY HEALTH ACTION TRUST

## Statement of Financial Activities for the Year Ended 31<sup>st</sup> March 2021

Company Registered Number: 6657688

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>Income</b>					
Donation and Funds raising		20,638	-	20,638	4,400
Grants & Contracts		7,735	11,018	18,753	36,481
Other		6,328	-	6,328	23,651
<b>Total Income</b>		<b>34,701</b>	<b>11,018</b>	<b>45,719</b>	<b>64,532</b>
<b>Expenditure on:</b>					
Governance		5,529	0	5,529	
Charitable Activities	3	20,540	11,018	31,558	51,035
<b>Total Expenditure</b>		<b>28,864</b>	<b>11,018</b>	<b>39,882</b>	<b>51,035</b>
Net movement in funds		5,837	-	5,837	13,497
<b>Reconciliation of funds</b>					
Total funds brought forward		3,239	-	3,239	-10,258
<b>Total funds carried forward</b>		<b>9,076</b>	<b>-</b>	<b>9,076</b>	<b>3,239</b>



# COMMUNITY HEALTH ACTION TRUST

Company Registered Number: 6657688

BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2021

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible Assets	8	2,936	3,454
<b>CURRENT ASSETS</b>			
Debtors		-	-
Cash at bank and in hand	11	3,711	5,423
<b>Total Current Assets</b>		<u>8,119</u>	<u>5,423</u>
<b>CURRENT LIABILITIES</b>			
<b>Less: Creditors</b>			
Creditors falling due within 1 year	10	-1,979	-5,638
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>6,140</u>	<u>215</u>
<b>Total Assets less Current Liabilities</b>		9,076	3239
Creditors falling due after 1 year	13	-	-
<b>Total Net Assets/Current Liabilities</b>		<u>9,076</u>	<u>3,239</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds	12	9,076	3,239
Restricted Funds		-	-
<b>TOTAL FUNDS</b>		<u>9,076</u>	<u>3,239</u>

(1) For the year ending 31 March 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

(3) 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.

(4) The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

(5) The company is a charity, and the accounts comply with the Charities Acts.

The notes on pages

18 to 24 form part of these financial statements

The financial statements on pages 17 to 24 were approved by the trustees, and authorised for issue on 29 December 2020 and signed on their behalf by:

Rev Herbert Palm —Director and Trustee 

Date 11 January 2021

The notes on the following pages form part of these Financial Statements



# COMMUNITY HEALTH ACTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

### 1. Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Basis of preparation,

The financial statements have been prepared under the historical cost convention, with the exception of listed investments which are included at their market value. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in: accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015) and the 2006 Companies Act.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Income and endowments

Voluntary income including donations, gift's, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

#### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable, and the amount can be reliably measured.

#### Investment income

Interest is included when receivable by the charity.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category: Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

*All resources expended are inclusive of irrecoverable VAT.*

# **COMMUNITY HEALTH ACTION TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual Axed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depredation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life at a rate of 15% using the reducing balance method.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Creditors and provisions**

Creditors and provisions are recognised where the charity had 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.



# COMMUNITY HEALTH ACTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

### 2 Income from and for charitable activities

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
<b>Income</b>				
Donation and Funds raising	20,638	-	20,638	4,400
Grants & Contracts	7,735	11,018	18,753	36,481
Other	6,328	-	6,328	23,651
<b>Total Income</b>	<b>34,701</b>	<b>11,018</b>	<b>34,701</b>	<b>64,532</b>

### 3 Expenditure on charitable activities

	2021 Unrestricted Funds	2021 Restricted Funds	2021 Total Funds	2020 Total Funds
<b>Provision of charitable services:</b>				
Payroll cost	21,887	-	21,887	32,026
Rent & Rate	-	1,419	1,419	5,320
Care and Support	-	1,035	1,035	4,718
Adverts and subscriptions	27	136	163	159
Office, Insurance and misc.	4,774	-	4,774	3,268
Health Promotion & Events	-	6,610	6,610	3552
Equipment rental	-	1,300	1,300	-
Bank Charges	326	-	326	482
Fixtures & Fittings Depreciation	-	518	518	610
	<b>28,945</b>	<b>11,018</b>	<b>38,032</b>	<b>50,035</b>

#### Governance

Independent Examination	800	0	800
Bookkeeping	450	0	450
Legal	600	0	600
	<b>1,850</b>	<b>0</b>	<b>1,850</b>

**COMMUNITY HEALTH ACTION TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**4 Net incoming/Outgoing resources**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
The net movement in funds for the year is stated after charging:		
Depreciation of tangible Assets	7,837	610

**5 Fee payable to independent examiner**

<b>2021</b>	<b>2020</b>
<b>£</b>	<b>£</b>
800	900

**6 Staff costs and numbers**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs were as follows:		
Gross salaries and Social Security cost	21,115	30,263
Pension Costs	772	1,763
	<u><b>21,887</b></u>	<u><b>32,026</b></u>

There were no employees whose remuneration exceeded £60,000 in either year to be disclosed.  
The average number of employees during the year, calculated on the basis of full time equivalent, is as follows:

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Management, Administration & Operations	1.0	1.0

**7. Director & trustees' remuneration, benefits and expenses**

There were no Directors' and Trustees' expenses, which were paid during the year ended 31<sup>st</sup> March 2021, nor in the year ended 31<sup>st</sup> March 2020.

**Directors' & trustee transactions**

The directors and trustees had no transactions with the charitable company during the year.

**Related part Transactions**

Brookes Homecare Services Limited is run by Community Health Action Trust. It is not a subsidiary. William D Gemegah is the sole director and sole shareholder. Brookes Homecare provided funding to Community Health Action Trust during the year. Community Health Action Trust undertakes an annual Governance renew.

**COMMUNITY HEALTH ACTION TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

<b>8</b>	<b>Tangible fixed assets</b>	<b>Equipment, Furniture &amp; Fittings</b>	
		<b>£</b>	
	<b>Cost</b>		
	At 1st April 2020	30,572	
	Additions during the year	-	
	At 31st March 2021	<u>30,572</u>	
	<b>Depreciation</b>		
	At 1st April 2020	27,118	
	Charges for the year	518	
	At 31st March 2021	<u>27,636</u>	
	<b>Net Book Value at 31st March 2020</b>	3,454	
	<b>Net Book Value at 31st March 2021</b>	2,936	
<b>9</b>	<b>Cash at bank and in hand</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Bank Balance	3,711	5,423
	Petty Cash	-	-
		<u>3,711</u>	<u>5,432</u>
<b>10</b>	<b>Creditors: Amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Trade Creditors	1,179	4,523
	Independent Examination	800	900
		<u>1,979</u>	<u>5,423</u>
<b>11</b>	<b>Debtors</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
		0	0



# COMMUNITY HEALTH ACTION TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

### 12 Movement in funds

	At 1st April 2020 £	Incoming Resources £	Resources Expended £	Transfer £	At 31st March 2021 £
Unrestricted	3,239	34,701	28,864	-	9,076
Restricted	-	11,018	11,018	-	-
	3,239	45,719	39,882	-	9,076

### 13

	Unrestricted	Restricted	Total
Tangible fixed assets	2,936	-	2,936
Current Assets	8,119	-	8,119
Current Liabilities	1,979	-	1,979
Long Term Liabilities	-	-	-
<b>Total net assets</b>	<b>9,076</b>	<b>-</b>	<b>9,076</b>

### 14. Charity status

The Charity is a Company Limited by Guarantee and consequently does not have share capital. Each member is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

### 15. Going Concern

The Trustees believe that the Charity is a going concern.