

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2023
for
Health Express**

Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
County Durham
DH1 1TW

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for the Year Ended 31 March 2023**

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Health Express
Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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

Objectives and aims

The charitable company aims to help the residents of County Durham to live longer, be healthier and lead happier, more fulfilled lives. Health Express aims to do this by increasing knowledge and awareness of health issues in the local community as well as helping people access health services and get support in better managing long term health conditions.

Significant activities

The Resthouse refurbishment has been completed and it is now also fully furnished. Covid restricted the use of the building and we focused on delivery within the community. We are now looking to move back into the Office on a permanent basis and plan a host of activities.

Public Benefit

The charitable company's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the charitable company's charitable purposes for the public benefit. The trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the trustees have paid due regard to this guidance in deciding what activities the charitable company should undertake.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity's main activities have been to complete the internal refurbishments to the Rest House, Shildon.

FINANCIAL REVIEW

Financial position

During the year no funding has been required as the charity have sufficient funds to meet its obligations.

Reserves policy

It is the charity's aim to hold sufficient reserves to cover foreseeable future expenditure for the 12 months following year end. As at year end the reserves position was strong at £148,319 which is in excess of the planned needs for Rest House and the initial community projects planned for 2023/24. The trustees consider current levels of reserves to be adequate at present but will be under regular review due to the charity being committed to growth in the coming years.

FUTURE PLANS

Now we are coming out of the Pandemic we plan to reopen the Resthouse to the Public and to operate activities from the Resthouse as well as utilising other local venues. The charity is liaising with other local groups and is currently planning the next 12 months activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation, foundation registered 17 June 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1167692

Health Express
Report of the Trustees
for the Year Ended 31 March 2023

Principal address

Hackworth Park Rest House
Central Parade
Shildon
County Durham
DL4 1DL

Trustees

R J Yorke
D Priestley (resigned 22.10.22)
A M Lynch
B Stephens
N Davison-Terranova
J Ruffer

Independent Examiner

Gary Ellis BA FCA
Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
County Durham
DH1 1TW

Approved by order of the board of trustees on 29 January 2024 and signed on its behalf by:

R J Yorke - Trustee

Independent Examiner's Report to the Trustees of Health Express

Independent examiner's report to the trustees of Health Express

I report to the charity trustees on my examination of the accounts of Health Express (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Gary Ellis BA FCA

Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
County Durham
DH1 1TW

29 January 2024

Health Express

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	(15,946)	(15,946)	20,258
EXPENDITURE ON					
Charitable activities	3				
Charitable activities		15,123	-	15,123	14,289
NET INCOME/(EXPENDITURE)		(15,123)	(15,946)	(31,069)	5,969
RECONCILIATION OF FUNDS					
Total funds brought forward		153,708	25,680	179,388	173,419
TOTAL FUNDS CARRIED FORWARD		138,585	9,734	148,319	179,388

The notes form part of these financial statements

Health Express

Balance Sheet 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	127,698	-	127,698	133,927
CURRENT ASSETS					
Cash at bank		14,828	25,680	40,508	45,875
CREDITORS					
Amounts falling due within one year	9	(3,941)	(15,946)	(19,887)	(414)
NET CURRENT ASSETS		<u>10,887</u>	<u>9,734</u>	<u>20,621</u>	<u>45,461</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>138,585</u>	<u>9,734</u>	<u>148,319</u>	<u>179,388</u>
NET ASSETS		<u>138,585</u>	<u>9,734</u>	<u>148,319</u>	<u>179,388</u>
FUNDS	10				
Unrestricted funds				138,585	153,708
Restricted funds				9,734	25,680
TOTAL FUNDS				<u>148,319</u>	<u>179,388</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2024 and were signed on its behalf by:

R J Yorke - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) and the Charities Act 2011. The financial statements have been prepared under historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

The building in use by the charity is owned by Durham County Council. The charity occupies the building under a notional peppercorn lease. The lease delegates aspects of the management of the building to the charity for the time being, but does not vest any rights over the building to the charity. Having considered the factual matrix under which the charity is occupying the building the Trustees have concluded that the value of the building will not be recognised on the Balance Sheet of the charity. In addition, whilst the occupation constitutes a donation in kind to the charity, the Trustees consider that the cost of obtaining a valuation for such a donation outweighs the expense and therefore no such donation and related expense are included in the Statement of Financial Activities. Additions since grant of lease funded by grant income have been capitalised as leasehold improvements and written off over the period of the lease.

Taxation

The charity is exempt from taxation on its charitable activities.

Fund accounting

Restricted funds relate to amounts received which have been specified for a particular use by the donor.

All other funds are unrestricted funds which the charity may use for its charitable purposes at its discretion. Within unrestricted funds, the charity may designate certain funds for specific purposes.

Financial instruments

Basic financial instruments are recognised at amortised cost with changes recognised in profit or loss.

Government grants

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES - continued

Revenue based grants have been credited to the profit and loss account in the period to which they relate. Capital based grants are accounted for using the accruals model and have been transferred to a deferred credit and released to the profit and loss account over the useful life of the asset.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	-	12,258
Government grants	(15,946)	8,000
	<u>(15,946)</u>	<u>20,258</u>

Donations and legacies for the year were £(£15,946) (2022: £20,258), of which £(15,946) (2022: £Nil) was restricted and £Nil (2022: £20,258) was unrestricted.

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable activities	<u>11,703</u>	<u>3,420</u>	<u>15,123</u>

Charitable activities costs for the year were £15,123 (2022: £14,289), all of which was unrestricted in the current and prior year.

4. SUPPORT COSTS

	Governance costs £
Charitable activities	<u>3,420</u>

Support costs, included in the above, are as follows:

Governance costs

	2023 Charitable activities £	2022 Total activities £
Independent examination fees	<u>3,420</u>	<u>3,300</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,258	-	20,258
EXPENDITURE ON			
Charitable activities			
Charitable activities	14,289	-	14,289
NET INCOME	5,969	-	5,969
RECONCILIATION OF FUNDS			
Total funds brought forward	147,739	25,680	173,419
TOTAL FUNDS CARRIED FORWARD	153,708	25,680	179,388

7. EMPLOYEE NUMBERS

The average number of employees during the year was NIL (2022: NIL).

8. TANGIBLE FIXED ASSETS

	Improvements to Leasehold Property £
COST	
At 1 April 2022 and 31 March 2023	155,729
DEPRECIATION	
At 1 April 2022	21,802
Charge for year	6,229
At 31 March 2023	28,031
NET BOOK VALUE	
At 31 March 2023	127,698
At 31 March 2022	133,927

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	3,941	414
Other creditors	15,946	-
	<u>19,887</u>	<u>414</u>

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	153,708	(15,123)	138,585
Restricted funds			
Crisis Food Support Project	25,680	(15,946)	9,734
TOTAL FUNDS	<u>179,388</u>	<u>(31,069)</u>	<u>148,319</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(15,123)	(15,123)
Restricted funds			
Crisis Food Support Project	(15,946)	-	(15,946)
TOTAL FUNDS	<u>(15,946)</u>	<u>(15,123)</u>	<u>(31,069)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	147,739	5,969	153,708
Restricted funds			
Crisis Food Support Project	25,680	-	25,680
TOTAL FUNDS	<u>173,419</u>	<u>5,969</u>	<u>179,388</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,258	(14,289)	5,969
TOTAL FUNDS	<u>20,258</u>	<u>(14,289)</u>	<u>5,969</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	147,739	(9,154)	138,585
Restricted funds			
Crisis Food Support Project	25,680	(15,946)	9,734
TOTAL FUNDS	<u>173,419</u>	<u>(25,100)</u>	<u>148,319</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,258	(29,412)	(9,154)
Restricted funds			
Crisis Food Support Project	(15,946)	-	(15,946)
TOTAL FUNDS	<u>4,312</u>	<u>(29,412)</u>	<u>(25,100)</u>

Movement on individual funds are shown above.

The purpose of each fund is as follows:

Unrestricted general fund

These funds represent unrestricted resources available for general work of the charity.

Restricted funds

Crisis Food Support Project

Project to provide support to those shielding during the COVID-19 global pandemic, by supplying door step delivery of emergency food parcels.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. RELATED PARTY DISCLOSURES

Two of the current Trustees are elected members of Durham County Council. During the year the charity received income from Durham County Council of £(15,946) (2022: £20,258). There were no other related party transactions for the period.

Health Express

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	12,258
Government grants	(15,946)	8,000
	<u>(15,946)</u>	<u>20,258</u>
Total incoming resources	(15,946)	20,258
EXPENDITURE		
Charitable activities		
Premises costs	5,012	4,760
Advertising	462	-
Depreciation of improvements to property	6,229	6,229
	<u>11,703</u>	<u>10,989</u>
Support costs		
Governance costs		
Independent examination fees	3,420	3,300
	<u>15,123</u>	<u>14,289</u>
Net (expenditure)/income	<u>(31,069)</u>	<u>5,969</u>

This page does not form part of the statutory financial statements