

Annual Report & Financial Statements

The Kelsall Patient Participation Group



Report of the Trustees for the year ended date – 31st December 2024

Trustees

Humphrey Claxon

Caroline Stein

Lorraine Hammond (Chairperson)

Louise Parsons

John Edwards

Jen Paul

Chris Spray from 27/3/24

Martin Durrant from 27/3/24

Barry Patterson from 23/7/24

Richard Dawson from 23/7/24

Charity Registration Number – 1184517

Charity Address – Kelsall Wellbeing Hub, 7, Green Hill Road, Kelsall, CW6 0SN

Independent Examiners – Penny Trotman, Vu Ja De Accountancy Ltd

Bankers –

Barclays Bank, Liverpool

HSBC Bank, Chester

Virgin Money

Structure, Governance and Management

The charity is a Charitable Incorporated Organisation (CIO) whose, only voting members are its charity trustees ('Foundation' model constitution).

The overriding purpose of the charity is to improve the health and wellbeing of the people living in Kelsall and the surrounding rural community and to build community systems,

processes, cohesion and resilience. The charity does this by tackling loneliness and the other issues that we have recognised, using people drawn from the community alongside community services and charity professionals.

The main focus for the first phase was to raise funding to build and equip a Wellbeing Hub and adjacent sensory garden. This phase was completed in February 2023. The Wellbeing Hub was opened in March 2023 and immediately provided a drop in café every week day morning run by volunteers and activities/talks were organised for the afternoon sessions.

There are nine Trustees who have staggered re-election to ensure the efficient running of the charity. Trustees can be drawn from the PPG membership and the wider community. In selecting individuals for appointment as charity Trustees, the existing Trustees will have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity Trustees manage the affairs of the CIO and for that purpose exercise all the powers of the CIO. The powers, full duties and responsibilities of the Trustees are set out in the CIO Constitution.

The Trustees can delegate their powers or functions to a committee or committees, and, if they do, determine the terms and conditions on which the delegation is made. The charity Trustees may at any time alter those terms and conditions or revoke the delegation. Previously there were two sub-committee one for Fundraising and one for Operational matters. It was felt that this produced a lot of repetition and that the charity could run smoothly without them. It is planned with the need to increase fundraising in 2025 to reinstate the Fundraising committee at the beginning of the year.

The Fundraising committee is open to all members of the community. At least one Trustee attends each Fundraising Committee and the Chair of the Committee reports back on its progress to the Board of Trustees every two months.

We employed a full time Manager up until September but financial constraints were causing concern for the long term future of the charity. So, it was decided that we just employ a part time café supervisor and part time administrator to support the charity.

We have 50 volunteers from the community helping with fundraising, running the drop in café, acting as community connectors, tending the garden and supporting activities held in the Hub and other local venues.

Risk Management

The Trustees have considered the major risks to which the charity is exposed and review those risks regularly and have established systems and procedures to manage them.

The major risk is that the funds we have are not capable of delivering a sustainable Hub operation. We manage this risk by careful consideration of the proposed Hub capital and running costs. We are undertaking close analysis of management models and options. This process involves drawing on best practice, professional advice and the experience within the Trustees professional capacity. This process includes discussion with the Kelsall Medical

Centre (as the main NHS health care provider) and other relevant parties including other charity organisations and NHS providers delivering comparable services.

Objectives of the charity for public benefit

The main objective of the charity is to raise money for the operation of a Wellbeing Hub that will provide services that complement the clinical services delivered by the general practitioners. Those activities are about social prescribing, combating loneliness, addressing youth mental health and providing a Community Café to ensure local people of all ages have access to services close to home in a welcoming and safe environment.

The NHS does not cover the costs of building, equipping or operating such a Hub. Therefore, the charity's fundraising is principally for the following:

- Maintenance and running costs of the Hub
- Provision of activities to support our objectives
- Staff, whether permanent, temporary or ad hoc, and associated operating costs.

Reserves Policy

This will be calculated using our annual running costs to ensure that at any time we are able to cover our overheads for a minimum 6 months.

Communications

Engagement with the community and raising awareness of what is going on in the Wellbeing Hub is an essential part of the work of the charity. This is achieved through a dedicated Facebook and Instagram page, our website, posters and through reporting regular updates in key local publications, e.g., KADRAS. (Kelsall and District Rural Amenities Society.) We have shared our experience about the project with other Patient Participation Groups, the Parish Council and with other local groups. We have attended events in other local villages to again raise awareness. A mix of social media and traditional communication has been valuable to ensure all members of the community are kept up to date.

We held a successful Wellbeing event at the same time as the annual flu clinic which allowed us to complete a survey to understand better what the need of the community is. Youth Mental health was high on the list.

We have engaged with other local charities, NHS service providers, local councillors and our MP.

Plans for the Future

In the coming year, the focus will be on continuing to provide activities within the Hub to combat social isolation in the elderly and wellbeing events to benefit all the community. We have started to address youth mental health issues and hope to expand this further next year.

Trustee responsibilities in relation to the financial statement

The Trustees are responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Trading Standards. The law applicable in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity for that period.

In preparing these financial statements Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principals of the charity SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any departures disclose and explained in the financial statement
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charity Act 1993, the Charity (Accounts and Reports) Regulations 2008, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity.

Approved by the Trustees and signed on their behalf by:

Lorraine Hammond

Chair of the Trustees

26th May 2025

Kelsall Patient Participation Group

Charity No. 1184517

Company No. CE018266

Trustees' Report and Unaudited Accounts

31 December 2024

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Kelsall Patient Participation Group

Independent Examiners Report

Independent Examiner's Report to the trustees of Kelsall Patient Participation Group

I report to the charity trustees on my examination of the financial statements of Kelsall Patient Participation Group for the year ended 31 December 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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:

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

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 financial statements to be reached.

Vu Ja De Accountancy Limited
Suite 12 & 13
Regents Business Park
129 London Road, Nantwich
Cheshire
CW5 6LW
31 December 2024

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.

Kelsall Patient Participation Group

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.

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.

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.

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.

Profit and Loss

Kelsall Wellbeing Hub

For the year ended 31 December 2024

	2024	2023
Trading Income		
Cafe Sales	11,424.48	6,673.86
Cost of Goods Sold	(2,919.00)	(1,820.71)
Total Trading Income	8,505.48	4,853.15
Cost of Sales		
Service Providers	9,160.00	-
Total Cost of Sales	9,160.00	-
Gross Profit	(654.52)	4,853.15
Other Income		
Collection Boxes	407.20	389.11
Fundraising Partnerships	669.24	564.00
Gift Aid	-	476.25
Individual Donations	280.15	4,313.95
Interest Income	7.16	7.24
National Lottery Grant recharge	13,467.75	19,131.52
Post natal depression recharge	650.00	-
PPG/Hub Events	14,897.03	11,081.25
Recharge CWAC grant	3,092.50	150.00
Recharge for youth worker	5,325.00	-
Recharge sports england grant	1,170.00	-
Recharge TWMH	920.00	-
Room Hire	1,592.50	1,300.50
Room/activity Costs Recharges	2,485.51	6,212.50
Running Costs Recharged	6,083.23	12,050.77
Target Grant Income	5,593.37	6,398.52
Youth Mental health recharge	1,250.00	-
Total Other Income	57,890.64	62,075.61
Operating Expenses		
Advertising & Marketing	37.85	241.79
Assura Service Charge	297.34	2,400.00
Bank Fees	66.80	85.60
Buildings Insurance	392.76	370.96
Card Charge	161.61	109.14
Cleaning Services	796.62	396.13
Consulting	480.00	-
Depreciation Expense	872.00	1,162.84
Domestic Waste Collection	180.85	116.64
Employers National Insurance	2,409.17	2,326.95
Equipment Replacement	-	360.00

	2024	2023
Facility Management Kimpton	1,130.82	167.99
FUNDRAISING EXPESES	3,729.90	2,604.21
General Equipment	1,681.28	1,293.93
General Expenses	218.55	690.20
General Gardening	27.50	330.00
IT Software and Consumables	1,021.76	185.42
KMC management fee	218.88	143.13
Legal Expenses	-	116.00
Misc. Running Exps	163.20	-
Music Lincence	162.00	-
Pensions Costs	283.30	591.54
Postage, Freight & Courier	-	6.60
Printing & Stationery	225.84	155.84
Repairs & Maintenance	82.58	-
Salaries	37,821.27	27,847.52
Sanitary Disposal	363.33	212.16
Staff expenses	147.80	199.95
Staff Training	102.00	150.00
Telephone/Internet Expenses	1,378.18	885.59
UTILITES	709.37	767.62
Water	(54.14)	54.16
Total Operating Expenses	55,108.42	43,971.91
Net Profit	2,127.70	22,956.85

Balance Sheet

Kelsall Wellbeing Hub As at 31 December 2024

	31 DEC 2024	31 DEC 2023
Assets		
Bank		
Kelsall PPG Barclays	68,358.67	67,385.41
Kelsall PPG HSBC	4,522.85	6,295.42
Kelsall PPG Virgin Acc	38.14	84.36
Total Bank	72,919.66	73,765.19
Current Assets		
Accounts Receivable	44.70	2.50
PETTY CASH HOLDING A/C	70.00	30.00
PRIOR YEAR ADJUSTMENTS	(2,400.00)	-
Total Current Assets	(2,285.30)	32.50
Fixed Assets		
Buildings	105,000.00	105,000.00
Less Accumulated Depreciation on Office Equipment	(168.00)	(96.00)
Less Accumulated Depreciation on Plant and Machinery	(1,866.84)	(1,066.84)
Office Equipment	384.00	384.00
Plant and Machinery	4,267.84	4,267.84
Total Fixed Assets	107,617.00	108,489.00
Total Assets	178,251.36	182,286.69
Liabilities		
Current Liabilities		
Accruals	2,500.32	3,131.97
Income in Advance	5,747.10	3,679.75
PAYE Payable	433.91	2,438.07
Pensions Payable	-	118.21
Total Current Liabilities	8,681.33	9,368.00
Non-current Liabilities		
assura community fund	1,303.88	-
CWAC Grant restricted	907.50	-
Lauras Homes Grant (for Hub Activities)	-	2,447.50
Lauras Homes Grant (Running Costs)	-	6,083.23
Mccarthy Stone Grant	-	38.01
Post natal workshops	-	650.00
TWMH Grant	8,530.00	-
Youth Mental Health	4,990.00	6,240.00
Youth Worker	6,751.00	12,500.00
Total Non-current Liabilities	22,482.38	27,958.74
Total Liabilities	31,163.71	37,326.74

	31 DEC 2024	31 DEC 2023
Net Assets	147,087.65	144,959.95
Equity		
Current Year Earnings	2,127.70	22,956.85
Retained Earnings	144,959.95	122,003.10
Total Equity	147,087.65	144,959.95