

WholeCare CIO

Registered Charity 1192746

Rowheath Pavilion, Heath Road, Birmingham B30 1HH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31st March 2024

Contents	Page
Legal and administrative information	1
Report of the Trustees	2 - 5
Independent Examiner's Report	6
Receipts and Payments Account	7
Statement of Assets and Liabilities	7
Notes to the accounts	8 – 9

WHOLECARE CIO
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ross Bryson Hilary Garraway Sameen Malik (appointed 19.04.24) Angela Painter (Chair)
Company Secretary	Timothy J Herbert
Registered Office	Rowheath Pavilion, Heath Road, Birmingham B30 1HH
Bankers	CAF Bank Ltd 25 Kings Hill Avenue, Kings Hill, Kent, ME19 4JQ
Independent Examiner	John Caladine FCCA, CTA, FCIE Chantry House, 22 Upperton Road, Eastbourne BN21 1BF
Charity Registration	Registered Charity no 1192746

**WHOLECARE CIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2024**

The Trustees have pleasure in submitting their report together with the financial statements for the year ended 31st March 2024. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP FRS 102) as amended by Update Bulletins 1 and 2, Financial Reporting Standard 102 (FRS 102) and the Charities Act 2011.

1. STRUCTURE, GOVERNANCE AND MANAGEMENT

1.1 Constitution of the CIO and Status

The governing instrument of the CIO is the Constitution dated 28th August 2020. The CIO was registered with the Charity Commission on 10th December 2020 with the number 1192746. The CIO is registered with the Inland Revenue and is exempt from corporation tax under part 10 of the Income tax Act 2007.

1.2 Trustee Body

The Trustees who held office during the period and to the date of this report are listed on page 1, Legal and Administrative Information. Each year one third of the Trustees must resign and be reappointed in accordance with the Constitution. All new trustees need to be appointed by the trustee body. On 19th January 2024 Angela Painter took over as Chair of the trustee body and Ross Bryson to up the role of CEO which is an entirely voluntary role for which he is not remunerated. Membership of the CIO is restricted to the serving Trustees.

1.3 Trustee induction and training

All new trustees are given information relating to the responsibilities of Trustees and orientation to the work of the CIO in accordance with the Induction process approved by the Trustees.

1.4 Trustee meetings

The Trustees normally schedule four meetings each year and are joined by the Company Secretary and the Manager *ex officio*. All meetings are fully recorded with clear decisions and action points. The Trustees have a comprehensive annual programme to ensure that policies and procedures are regularly updated and reviewed. Legal advice is sought when necessary.

1.5. Trustees' conflict of interest

A Register of Trustees' Interests is held to ensure that there are no conflicts of interest. This is updated regularly. Related party issues are fully declared in the financial statements. The Trustees have a clear procedure that if there is a potential conflict of interest on any matter, the Trustee with the potential conflict of interest is asked to leave the room and take no part in the debate or decision.

1.6 Organisation of the CIO

The operations of the CIO are conducted in accordance with the policies and strategy approved by the Trustees. There are no sub-committees. The Trustees are also actively involved in the running of the CIO to try to keep overheads low. They seek to provide ongoing support to the paid staff and voluntary workers.

1.7 Risk Management

The Trustees review risk, including its financial procedures, on a regular basis and formally review the risk action plan on an annual basis, seeking to ensure all major risks to which the CIO might be exposed are identified, in particular those relating to the operations and finances of the CIO. The Trustees are satisfied that there are systems in place to mitigate the exposure to major risks

1.8 Safeguarding

The Trustees are committed to ensuring that all staff and clients of WholeCare are respected and protected through a Safeguarding Process. Our Safeguarding Policy is reviewed annually by the Trustees and all staff who have direct contact with clients have the appropriate checks carried out.

2. OBJECTIVES AND ACTIVITIES

2.1 The Object of the CIO is:

the advancement of health in particular (but without limitation) by providing holistic care to patients and staff of the National Health Service and such other persons as the Charity Trustees may from time to time decide.

The Trustees currently aim to pursue this object primarily through employing Chaplains, either salaried or voluntary, to work in GP surgeries, and through other projects, training and conferences which may be appropriate

2.2 Review of the activities of the CIO

The CIO has continued to build successfully on the previous year's developments by growing the work in its two centres in Birmingham and Tewkesbury, while also facilitating other operations. WholeCare CIO now employs three part-time Chaplains while others are currently voluntary workers.

A significant development in the life of our much-lauded programme Professionals Together was to agree with the funder that despite its past success this programme has now outlived its usefulness and will be discontinued.

2.3 Outcomes and Impact

The CIO will implement procedures for monitoring and reviewing the performance of the Chaplains it employs as well as the outcomes in the lives of our clients.

A complaints procedure is in place.

2.4 Public Benefit

The Trustees are committed to improving the CIO's practice and ensuring that it delivers public benefit as it fulfils its objectives through the provision of chaplaincy. The Trustees have had regard to the guidance from the Charity Commission on reporting on Public Benefit. The CIO's services are available to all wishing to access them, including those of other faiths or none.

3. ACHIEVEMENTS AND PERFORMANCE

3.1 Both our projects in Birmingham and Tewkesbury have gained ground in the last year, secured new funding and taken the step of employing new Chaplains.

4. FINANCIAL OVERVIEW

4.1 Results

Details of the financial results for the period are given in the Statement of Financial Activities and the Balance Sheet on Page 6 and the accompanying notes on Pages 7-8.

The Trustees are delighted with the progress of the CIO in its second year. Our performance continued to be strong, with income of £38,568 (2023: £29,015), driven by our Tewkesbury Listening & Guidance service and also strong general donations. Expenditure was £32,119 (2023 - £24,494) and most of this was spent on Chaplains' salaries and general administration. This resulted in a surplus for the year of £6,449 (2023 - £4,521). This will be applied in developing our services further during the coming year.

4.2 Going Concern

Having reviewed the level of funds available together with the future projected cashflow, the Trustees have reasonable expectation that the CIO has adequate resources to continue its activities for the current financial year. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

4.3 Investment Policy

The CIO has no investments at the moment other than cash held in two accounts with CAF Bank.

4.4 Reserves Policy

The Trustees have set a level of reserves equal to three months' running costs.

5. FUTURE DEVELOPMENTS

The Trustees continue to focus on employing chaplains in GP surgeries and will continue to develop this programme, and also to support staff through other innovative initiatives.

Significant fundraising will need to be carried out in order to ensure that this can be achieved.

6. INDEPENDENT EXAMINER

John Caladine FCCA CTA FCIE has been appointed as Independent Examiner.

7. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions 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 declare that they have approved the Trustees' report above.

Signed on behalf of the CIO's Trustees by:

Angela Painter (Chair): ...*Angela Painter*...

Date: ...*17th December 2024*...

INDEPENDENT EXAMINERS REPORT

WHOLECARE CIO

FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the trustees of WholeCare CIO

I report to the trustees on my examination of the accounts of WholeCare CIO ('the CIO') for the year ended 31 March 2024.

Responsibilities and basis of report

As trustees 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 CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with those records.

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



J R Caladine FCCA CTA FCIE

Caladine Limited
Chartered Certified Accountants
Chantry House
22 Upperton Road
Eastbourne
BN21 1BF

Dated: 17 December 2024

WholeCare CIO

Receipts and Payments Account for the year ended 31st March 2024

		2024			2023 restated		
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
INCOMING RESOURCES							
Charitable activities	2	11,573	0	11,573	3,660	11,545	15,205
Donations and grants	3	8,366	18,253	26,619	7,621	6,108	13,729
Bank interest		376	0	376	81	0	81
TOTAL INCOMING RESOURCES		20,315	18,253	38,568	11,362	17,653	29,015
OUTGOING RESOURCES							
Charitable activities	4	16,904	14,795	31,699	14,315	10,179	24,494
Cost of generating funds	5	420	0	420	0	0	0
Governance costs		0	0	0	0	0	0
TOTAL OUTGOING RESOURCES		17,324	14,795	32,119	14,315	10,179	24,494
NET CASH SURPLUS (DEFICIT) FOR THE YEAR		2,991	3,458	6,449	(2,953)	7,474	4,521
CASH FUNDS BROUGHT FORWARD		<u>1,309</u>	<u>7,474</u>	<u>8,783</u>	<u>4,262</u>	<u>0</u>	<u>4,262</u>
CASH FUNDS CARRIED FORWARD		4,300	10,932	15,232	1,309	7,474	8,783

WholeCare CIO

Statement of Assets and Liabilities as at 31st March 2024

The Charity holds cash assets of £15,232 (2023=£8,783). There are no other assets. The cash assets are all held at the bank and are represented by:

	Notes	2024 £	2024 £	2023 £	2023 £
Represented by:					
Unrestricted funds		1,566		1,309	
Designated funds*		2,734		0	
Restricted funds	10	<u>10,932</u>		<u>7,474</u>	
TOTAL FUNDS			15,232		8,783

* Funds which are designated for ongoing expenditure in our projects

Signed by Angela Painter, Chair of Trustees:



Notes forming part of the Financial Statements for the year ended 31 March 2024

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period and in the preceding year.

(a) Basis of accounting: The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP FRS 102) as amended by Update Bulletins 1 and 2, Financial Reporting Standard 102 (FRS 102) and the Charities Act 2011.

(b) Fund accounting:

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the CIO
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources: All incoming resources are included in the statement of financial activities when the CIO is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. Income represents gifts and donations, all of which arises within the UK.

2. Charitable activities

Charitable activities income comprises fees paid by NHS organisations for the provision of Chaplaincy and Listening & Guidance services. These result mostly from the marketing of our L&G services and made up 30% of our funding with generated funds of £11, 573 (2023: £15,205).

3. Grants and Donations

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Grants from charitable trusts	0	18,253	18,253	7,109
Individual donations	<u>8,366</u>	<u>0</u>	<u>8,366</u>	<u>6,620</u>
TOTAL	8,366	18,253	26,619	13,729

Several Trusts gave funding specifically for the Tewkesbury project. The bulk of individual donations were received anonymously through our account with Stewardship.

4. Total resources expended

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Administration	10,507	1,374	11,881	10,224
Fundraising	355	65	420	0
Employment – pay	4,221	9,527	13,748	6,404
Employment – other associated costs	682	1,381	2,063	3,379
Legal expenses	0	0	0	40
Meeting costs	0	0	0	56
Office expenses	905	217	1,122	1,686
Publicity and printing	95	0	95	227
Training	201	332	533	0
Travel	0	44	44	0
Website and computing	358	109	467	2,478
Miscellaneous	<u>0</u>	<u>1,746</u>	<u>1,746</u>	<u>0</u>
TOTAL	17,324	14,795	32,119	24,494

5. Cost of Generating Funds

The Manager devoted £420 worth of her time on generating funds. These activities relate mainly to preparing funding applications for our L&G programmes.

6. Employees

The charity had three part-time employees during the period, working as Chaplains in our Tewkesbury and Birmingham Listening & Guidance services (2023: one employee). The CIO also pays self-employed contractors for management and administration services of the CIO. There was also a separate part-time administrator for Professionals Together whose role has been discontinued as that project winds down.

7. Trustees and Related Party Transactions

No Trustees received any remuneration during the period and no travel costs were reimbursed (2023: nil). No Trustee or other person related to the CIO had any personal interest in any contract or transaction entered into by the CIO during the period.

8. Taxation

As a charity, WPHT is exempt from tax on income and gains falling within section 505 of the Income and Corporation Taxes Act 1988 and s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the CIO as it had not commenced trading at the year end.

9. Debtors

There are no debtors.

10. Movements in Restricted Funds

As shown in the Balance Sheet, on 31st March 2024 the CIO held £10,932 in restricted funds (2023: £7,474), representing two of our projects. These restricted funds were donated for the specific operating costs of these projects and are retained to ensure activities can continue in accordance with the donors' wishes.

	Balance b/f 1.4.2023 £	Income 2024 £	Expenditure 2024 £	Balance c/f 31.3.2024 £
Professionals Together	3,939	0	535	3,404
Tewkesbury L&G	<u>3,535</u>	<u>18,253</u>	<u>14,260</u>	<u>7,528</u>
TOTAL	7,474	18,253	14,795	10,932