

Friends of Halesworth Community Health and Care
Unaudited financial statements
30 September 2021

Friends of Halesworth Community Health and Care

Financial statements

Period ended 30 September 2021

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Friends of Halesworth Community Health and Care

Trustees' annual report

Period ended 30 September 2021

The trustees present their report and the unaudited financial statements of the charity for the period ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	Friends of Halesworth Community Health and Care
Charity registration number	1193064
Principal office	C/O Halesworth Volunteers London Road Halesworth Suffolk IP19 8LW

The trustees

The trustees who served during the period and at the date of approval were as follows:

Mrs K Kerridge (Chair)
Mr A Witherby (Vice-Chair)
Mrs H Daglish
Mr R Smith-Howell
Mrs L Clark (Treasurer)

Independent examiner	Matthew Waters ACA FCCA Lovewell Blake LLP Chartered accountants The Wherry Quay Street Halesworth Suffolk IP19 8ET
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Friends of Halesworth Community Health and Care

Trustees' annual report *(continued)*

Period ended 30 September 2021

Objectives and activities

To relieve sickness and to preserve and protect health for the public benefit by supporting area through the provision of such support as the trustees deem appropriate which would not otherwise be provided by the statutory authorities.

Achievements and performance

The CIO has not yet begun operating. It is planned that in the year ended 30 September 2023 that all assets and activities will be transferred from The League of Friends of Patrick Stead Hospital.

Financial review

No incoming or outgoing resources were recognised during the period.

Structure, governance and management

Friends of Halesworth Community Health and Care is registered with the Charity Commissioners and is governed by its Constitution dated 11 January 2021. The CIO was formed with the intention of taking on the assets and projects of the League of Friends of Patrick Stead Hospital.

Recruitment and Appointment of Trustees

The Charity is administered by a Board of Trustees who have the power of appointing new Trustees. Trustees are appointed by majority vote where unanimity has not been achieved.

The Board of Trustees comprises a Chairman, Vice-Chairman, Secretary, Treasurer and up to eight elected members. All are elected annually by the membership at the Annual General Meeting and throughout the year at Trustees meetings as required. Up to two additional members may be co-opted for specific purposes. The activities of the Charity are carried out in accordance with its written Constitution as approved by the members and the Charity Commission.

In selecting persons to be appointed as Trustees, account is taken of the benefits of appointing people whose qualifications, employment or knowledge will make a contribution to the pursuit of the objects or the management of the Charity.

The Trustees, as listed on page 1, held office throughout the year except where indicated.

Induction and Training of Trustees

On appointment to the Board, Trustees are provided with copies of:

- The Constitution and amendments thereto.
 - Minutes of Trustees' meetings.
 - The latest set of statutory accounts.
- and encouraged to read The Charity Commission guidance notes CC3 - "The Essential Trustee".

Throughout the year, any matters which effect the governance of the Charity are raised and discussed as required at Trustee meetings.

Organisational Structure

The Trustees meet at least 6 times a year discussing both the events and activities and also the finances of the Charity. This includes details of funds received and agreeing on the appropriation of those funds to enable the Charity to achieve its objectives.

Friends of Halesworth Community Health and Care

Trustees' annual report *(continued)*

Period ended 30 September 2021

Structure, governance and management *(continued)*

Risk Management

During the year the Trustees have reviewed the major risks to which the Charity is exposed.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mrs K Kerridge
Trustee

Friends of Halesworth Community Health and Care

Independent examiner's report to the trustees of Friends of Halesworth Community Health and Care

Period ended 30 September 2021

I report to the charity trustees on my examination of the financial statements of the charity for the period ended 30 September 2021 which comprise the balance sheet and the related notes.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Matthew Waters ACA FCCA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
The Wherry
Quay Street
Halesworth
Suffolk
IP19 8ET

Friends of Halesworth Community Health and Care

Balance sheet

30 September 2021

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mrs K Kerridge
Trustee

The notes on pages 6 to 8 form part of these financial statements.

Friends of Halesworth Community Health and Care

Notes to the financial statements

Period ended 30 September 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/O Halesworth Volunteers, London Road, Halesworth, Suffolk, IP19 8LW.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Friends of Halesworth Community Health and Care

Notes to the financial statements *(continued)*

Period ended 30 September 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Friends of Halesworth Community Health and Care

Notes to the financial statements *(continued)*

Period ended 30 September 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Staff costs

The charity employed no staff during the year.

5. Trustee remuneration and expenses

No remuneration was received by any trustees during the year.