

COMMUNITY HEALTH FOUNDATION
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

COMMUNITY HEALTH FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Nicholas Allan Tim Crowther Deborah Murphy
Charity number	271847
Independent Examiner	Leo Andersen 5 Farnham Close Bracknell RG12 9AX

COMMUNITY HEALTH FOUNDATION

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COMMUNITY HEALTH FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trust's charitable trust deed, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", second edition October 2019.

Structure, governance and management

The trust was established by a charitable trust deed on 12th July 1976. The trust's objects are to safeguard health in the community by the provision of public education in self health. The registered charity number of Community Health Foundation is 271847.

The trustees who served during the year were:

Nicholas Allan
Tim Crowther
Deborah Murphy

Trustees are appointed who are aware of Trustees' responsibilities under charity law and are selected and appointed by the existing body of trustees.

Changes in fixed assets during the year are explained in notes 6 and 7 to the financial statements.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these factors.

Objectives and activities

The objective of the charity is to safeguard health in the community by the provision of public education to promote more self-reliance and responsibility in maintaining health.

In order to achieve its principal objective the charity offers various courses, workshops and other forms of training and information to people as individuals and in groups. Beneficiaries from all backgrounds, origins and beliefs are actively encouraged.

Community Health Foundation is dedicated to developing and promoting an integral model for health that takes into account nutrition, bodywork practices, communication and self-expression. By emphasising a body-mind approach to living the charity aims to empower people to move beyond personal limitations in terms of health and vitality, creativity and joy in living.

In setting objectives and planning activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

The benefits provided to the public include the following:-

- the curriculum integrates many related systems, including the physical, psychological, social and spiritual dimensions of people's lives and is constantly evolving in the light of new research
- alignment with environmental health and biological and agricultural sustainability

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

- emphasis on personal responsibility through for example simple bodywork and cooking practices that are easy to implement on one's own
- knowledge that can be used practically alongside a busy life and at low cost and that can reduce the reliance on drugs and medical treatments over the long term

During the year in the interest of advancing its main aims and objectives Community Health Foundation offered the following courses (bracketed figures show the total number of courses provided during the year):-

iEvolve (3) - a three day workshop aimed at enabling individuals to seek out a wider approach to health and wholeness.

The Foundation Course (2) - consisting of four weekends and ten evening sessions, that aims to enable participants to incorporate healthy practices into their daily lives alongside a busy lifestyle.

JumpStart (1) - a seven day residential programme that seeks to assist people in breaking free of unrewarding and unhealthy patterns in the areas of nutrition, bodywork, communication and self expression.

Power, Intent and Evolution (1) - a four day residential programme that aims to assist people in breaking free of unhealthy energetic patterns in the areas of social and physical relationships.

HeartSpace (2) – a three day workshop aimed at enabling individuals to gain practical insight into human relationships and their influence on ones health and well being.

Cooking Series (5) – a three part series of classes that elicits the joy of whole-food cooking.

Seasonal Summer Cooking (1) – a one day introduction to whole-food macrobiotic cooking, which aims to enable people to cook for oneself, family and friends.

Integral Bodywork Series (6) – consisting of five sessions to engage with movements that promote the energising and grounding of the body.

Intentional Yoga (2) – a series of five classes to engage with the body in a way that elicits the joy of our physicality.

Embracing The Light (1) – a weekend bodywork intensive that introduces the participant to a range of bodywork disciplines.

Tensegrity Series (6) – a series of bodywork classes that take place over six weeks that enable participants to practice positions and movements of body and breath that promote health, vigour, and physical and mental well being.

Toltec Movements (1) - a weekend workshop incorporating a unique bodywork system originating in Mexico along the lines of Tai Chi and Chi Kung.

Macrobiotics: An Ecology of Mind and Body (1) - a weekend workshop facilitated by Bill Tara exploring the oriental approach to health and human ecology.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

A total of 555 student places were provided in 2022 with the assistance of an estimated 250 volunteers.

Other resources were provided as follows:-

- newsletter archives available free of charge via the website, containing whole-food recipes and educational articles
- inexpensive educational materials such as instructional books and videos
- many opportunities to obtain training and experience through voluntary contribution by assisting in all of the above activities

The charity expects to continue similar activities for the foreseeable future.

Financial review

The unrestricted funds of the charity at 31 December 2022 were £10,529 (2021: £47,256). Net outgoing resources for the year were £36,727 (2021: net incoming £36,033).

The 'Cooking School Fund' balance of £4,062 was used to establish a Social Investment subsidiary company for the purpose of expanding the activity of the cooking school as per notes 4 and 7 to the financial statements.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months educational expenditure plus one year of premises costs. The trustees continue to work towards this target.

Nicholas Allan

Tim Crowther

Nicholas Allan

Tim Crowther

Trustee

Trustee

Dated: 23 June 2023

COMMUNITY HEALTH FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the applicable law. 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.

COMMUNITY HEALTH FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY HEALTH FOUNDATION

I report to the trustees on my examination of the accounts of COMMUNITY HEALTH FOUNDATION ("the Trust") set out on pages 6 to 11 for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's 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 Trust'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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of AAT.

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

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

Leo Andersen

Leo Andersen FMAAT
5 Farnham Close
Bracknell
RG12 9AX

Dated: 23 June 2023

COMMUNITY HEALTH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
Incoming resources			
Incoming resources from charitable activities	2	285,117	249,651
Grant income	3	-	38,196
Voluntary income	4	-	3,722
Fundraising income	4	-	1,406
Total incoming resources		285,117	292,975
Resources expended			
Charitable activities		321,694	255,727
Fundraising trading costs		-	1,066
Governance costs		150	150
Total resources expended	5	321,844	256,943
Net movement in funds		(36,727)	36,033
Fund balances at 1 January 2022		51,318	15,286
Fund balances at 31 December 2022		14,591	51,318

COMMUNITY HEALTH FOUNDATION

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	6		-		-
Investments	7		4,062		-
			<u>4,062</u>		<u>-</u>
Current assets					
Debtors	8	1,125		6,460	
Cash at bank and in hand		76,185		132,787	
			<u>77,310</u>	<u>139,247</u>	
Creditors: amounts falling due within one year	9	(31,995)		(43,517)	
Net current assets			<u>45,314</u>		<u>95,730</u>
Total assets less current liabilities			<u>49,377</u>		<u>95,730</u>
Creditors: amounts falling due after one year	10		(34,786)		(44,412)
Total net assets			<u><u>14,591</u></u>		<u><u>51,318</u></u>
Income funds					
Restricted funds			4,062		4,062
Unrestricted funds			10,529		47,256
			<u><u>14,591</u></u>		<u><u>51,318</u></u>

The accounts were approved by the Trustees on 23 June 2023

Deborah Murphy

Tim Crowther

Deborah Murphy

Tim Crowther

Trustee

Trustee

COMMUNITY HEALTH FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

1.1 Basis of preparation

The financial statements are prepared on the going concern basis and under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", second edition October 2019 and the Charities Act 2011.

1.2 Incoming resources and resources expended

Fee income for courses provided by the charity are recognised in full in the year in which they are receivable. Resources expended are recognised in the period in which they are incurred.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold improvements	9 years
Plant and machinery	4 years
Fixtures, fittings & equipment	4 years

2 Incoming resources from charitable activities

	2022 £	2021 £
Fees for educational courses	<u>285,117</u>	<u>249,651</u>

3 Grant income

	2022 £	2021 £
Coronavirus Job Retention Scheme	-	10,911
Coronavirus local authority grants	-	27,286
	<u>-</u>	<u>38,196</u>

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Restricted income fund – Cooking School Fund

	2022 £	2021 £
Voluntary income		
Charitable donations	-	3,722
Fundraising activities		
Event ticket sales	-	1,406
Event supplies	-	(1,066)
Net income from fundraising activities	-	340
Net restricted fund income	-	4,062
Fund opening balance	4,062	-
Fund closing balance	4,062	4,062

The fund balance was invested as per note 7.

5 Total resources expended

	2022 £	2021 £
Charitable costs		
Salaries	79,594	36,742
Employers' National Insurance and pension	4,939	789
Programme organisation	11,000	31,680
Teaching fees	60,504	58,247
Room hire	33,022	27,680
Cooking school costs	27,714	20,595
Event supplies	5,401	2,928
Equipment hire	591	543
Insurance	2,655	1,955
Premises	5,354	5,116
Post, telecommunications and promotion	9,372	8,323
Travel and subsistence	8,204	6,677
Rent and rates	62,048	45,959
Maintenance and cleaning	3,983	1,213
Bank charges	6,289	5,589
Loan interest	1,023	624
Depreciation	-	1,069
Fundraising trading costs		
Event supplies	-	1,066
Governance costs		
Audit and examination fees	150	150
	321,844	256,943

COMMUNITY HEALTH FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Tangible fixed assets

	Leasehold improvements £	Plant and machinery £	Fixtures, fittings & equipment £	Total £
Cost				
At 1 January 2022	23,455	14,524	34,561	72,540
Additions during the year	-	-	-	-
At 31 December 2022	23,455	14,524	34,561	72,540
Depreciation				
At 1 January 2022	23,455	14,524	34,561	72,540
Charge for the year	-	-	-	-
At 31 December 2022	23,455	14,524	34,561	72,540
Net book value				
At 31 December 2022	-	-	-	-
At 31 December 2021	-	-	-	-

7 Social Investment in subsidiary company

	Share capital £	Loan capital £	Total £
Cost			
At 1 January 2022	-	-	-
Acquisitions during the year	1,000	3,062	4,062
At 31 December 2022	1,000	3,062	4,062
Impairment			
At 1 January 2022	-	-	-
Provision for the year	-	-	-
At 31 December 2022	-	-	-
Carrying value			
At 31 December 2022	1,000	3,062	4,062
At 31 December 2021	-	-	-

Loan capital is interest free and receivable after more than one year.

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Debtors

	2022 £	2021 £
Prepayments	<u>1,125</u>	<u>6,460</u>

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Course fees in advance	14,220	12,055
Other creditors	17,625	18,967
Accruals	<u>150</u>	<u>12,495</u>
	<u>31,995</u>	<u>43,517</u>

10 Creditors: amounts falling due after one year

	2022 £	2021 £
Government backed bank loan	<u>34,786</u>	<u>44,412</u>

11 Commitments under operating leases

At 31 December 2022 the charity had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2022 £	2021 £
Expiry date:		
Between one and five years	<u>63,600</u>	<u>57,600</u>

12 Transactions with trustees and related parties

	2022 £	2021 £
Trustees' travel expenses	1,068	341
Trustees' teaching fees	<u>5,982</u>	<u>5,335</u>
	<u>7,050</u>	<u>5,676</u>

Trustees' fees are authorised in accordance with the charity's governing document.