

Company Registered Number: 6657688
Charity Registered Number: 1125767

COMMUNITY HEALTH ACTION TRUST

(A Charitable Company Limited by Guarantee)

Financial Statements

For the Year Ended 31st March 2017



MORAN HOUSE, 449-451 HIGH ROAD LONDON NW10 2JJ

COMMUNITY HEALTH ACTION TRUST
(A Charitable Company Limited by Guarantee)
Financial Statement For the Year Ended 31st March 2017

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COMMUNITY HEALTH ACTION TRUST
(A Charitable Company Limited by Guarantee)
Financial Statement For the Year Ended 31st March 2017
Independent Examiners Report

I report on the accounts of the charitable charity, which are set out on pages 3 to 10 attached here to.

Respective responsibilities of trustees and examiner

The Company's Directors, who are also the charity's trustees, are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

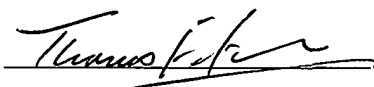
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, that the requirements to:

- keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRSSE SORP) effective January 2015 have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed :



Date: 22 December 2017

Tom Fitch BSc
Community Accountancy Self Help
1 Thorpe Close
London W10 5XL

COMMUNITY HEALTH ACTION TRUST
Statement of Financial Activities for the Year Ended 31st March 2017
 Company Registered Number: 6657688

	Unrestricted	Restricted	2017	2016
	Funds	Funds	Total	Total
<u>Notes</u>	£	£	£	£
Income				
Grants Receivable	-	159,125	159,125	195,556
Fees and Miscellaneous	3,725	-	3,725	-
Total Income	<u>3,725</u>	<u>159,125</u>	<u>162,950</u>	<u>195,556</u>
Expenditure on:				
Charitable Activities	<u>18,383</u>	<u>188,412</u>	<u>206,795</u>	<u>187,254</u>
Total Expenditure	<u>18,383</u>	<u>188,412</u>	<u>206,795</u>	<u>187,254</u>
Net movement in funds	-14,618	-29,287	-43,845	8,302
Reconciliation of funds				
Total funds brought forward	<u>16,830</u>	<u>29,287</u>	<u>46,117</u>	<u>37,815</u>
Total funds carried forward	<u><u>2,212</u></u>	<u><u>0</u></u>	<u><u>2,212</u></u>	<u><u>46,117</u></u>

All of the Charity's activities derived from continuing operations during the above two periods.

The notes on pages 5 to 11 form part of these accounts.

COMMUNITY HEALTH ACTION TRUST

Company Registered Number: 6657688

BALANCE SHEET AS AT 31ST MARCH 2017

	Notes	2017 £	2016 £
FIXED ASSETS			
Tangible Assets	9	5,625	6,618
CURRENT ASSETS			
Debtors	11	-	-
Cash at bank and in hand		<u>-802</u>	<u>42,944</u>
			<u>42,944</u>
LESS: CREDITORS			
Amounts falling due within one year	12	<u>2,661</u>	<u>3,445</u>
NET CURRENT ASSETS			
		<u>-3,353</u>	<u>39,499</u>
NET ASSETS			
		<u>2,212</u>	<u>46,117</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		2,212	16,830
Restricted Funds		<u>0</u>	<u>29,287</u>
TOTAL FUNDS			
		<u>2,212</u>	<u>46,117</u>

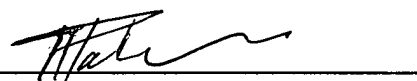
These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective January 2015). The trustees are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

(i) ensuring that the charitable company keeps proper accounting records which comply with section 386 of the Act, and
(ii) preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficiency for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company. The notes on pages 5 to 11 form part of these financial statements

The financial statements on pages 3 to 11 were approved by the trustees, and authorised for issue on 24 December 2016 and signed on their behalf by:

Rev Herbert Palm – Director and Trustee



Date 22 December 2017

The notes on the following pages form part of these Financial Statements

COMMUNITY HEALTH ACTION TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2017

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation,

The financial statements have been prepared under the historical cost convention, with the exception of listed investments which are included at their market value. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015) and the 2006 Companies Act.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Interest is included when receivable by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category: Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

COMMUNITY HEALTH ACTION TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2017

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life at a rate of 15% using the reducing balance method.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors and provisions

Creditors and provisions are recognised where the charity had 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.

COMMUNITY HEALTH ACTION TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2017

2 Income from and for charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
Brent Council: HIV AIDS Prevention	0	0	0	0
Brent Social Services: Care & Support	0	85,030	85,030	63,622
MacAids	0	45,000	45,000	45,000
Big Lottery	0	0	0	78,080
Naz Project London	0	0	0	1,270
London Sustainability	0	3,000	3,000	4,610
University of London	0	0	0	2,974
Brookes Homecare	0	25,700	25,700	0
Other Income	3,725	0	3,725	0
F One	0	395	0	0
TOTAL	3,725	159,125	162,850	195,556

3. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
Provision of charitable services:				
Payroll cost	9,825	88,422	98,247	85,826
Rent and Rates	1,445	13,005	14,450	15,600
Advert and Publicity	0	0	0	185
Care and Support	725	6,521	7,245	5,778
Office, Insurance and misc.	1,613	14,513	16,125	6,543
Health Promotion & Events	3,216	57,954	61,170	70,033
Equipment rental	133	1,196	1,329	300
Volunteer Expenses	475	657	1,132	0
Accountancy	95	855	950	950
Legal and Professional Fee	404	3,632	4,036	0
Trustee Meetings	269	0	269	0
Bank Charges	88	791	879	771
Fixtures and fittings Depreciation	20	176	195	247
Computer Equipment Depreciation	77	691	768	1,021
TOTAL	18,383	188,412	206,795	187,254

COMMUNITY HEALTH ACTION TRUST
Financial Statement for the Year Ended 31st March 2017
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2017

4. Net incoming/outgoing resources

	2017	2016
	£	£
The net movement in funds for the year is stated after charging:		
Depreciation of tangible fixed assets	963	1,168

5. Fees payable to independent examiner

	2017	2016
	£	£
	950	950

6. Staff costs and numbers

Staff costs were as follows:	2017	2016
	£	£
Gross Salaries and Social Security cost	93,427	81,539
Pension Costs	4,820	4,289
	98,247	85,826
	98,247	85,826

There were no employees whose remuneration exceeded £60,000 in either year to be disclosed.

The average number of employees during the year, calculated on the basis of full time equivalent, is as follows:

	2017	2016
	No.	No.
Management, Administration & Operations	5.0	4.5
	5.0	4.5
	5.0	4.5

7. Director & trustees' remuneration, benefits and expenses

There were no Directors' & Trustees' remuneration or other benefits, during the year ended 31st March 2016, nor in the year ended 31st March 2017.

There were no Directors' & Trustees' expenses, which were paid during the year ended 31st March 2016, nor in the year ended 31st March 2017.

Directors' & trustee transactions

The directors and trustees had no transactions with the charitable company during the year.

Related part Transactions

Brookes Homecare Services Limited is run by Community Health Action Trust. It is not a subsidiary. William D Gemegah is the sole director and sole shareholder. Brookes Homecare provided £27,500 of funding to Community Health Action Trust during the year. Community Health Action Trust intend to undertake a Governance review during the current year.

COMMUNITY HEALTH ACTION TRUST
Financial Statement for the Year Ended 31st March 2017

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2017

8. Tangible fixed assets

	<u>Equipment, Furniture & Fittings</u>
	£
Cost at 1 st April 2016	30,572
Additions during the year	0
At 31 st March 2017	30,572
Depreciation at 1 st April 2016	23,954
Charge for the year	993
At 31 st March 2016	24,947
Net Book Value at 31st March 2016	6,618
Net Book Value at 31st March 2017	5,625

9. Cash at bank and in hand

	2017	2016
	£	£
National Westminster Bank Current Account Balance	-832	42,914
Petty Cash Balance	30	30
	-802	42,944

10 Creditors: amounts falling due with one year

	2017	2016
	£	£
Tax & Social Security	-	-
Trade Creditors	1,711	3,445
Independent Examination	950	
	2,611	3,445

11 Debtors

	2017	2016
	£	£
Debtors	0	0

COMMUNITY HEALTH ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017

12. Movement in funds

	At 1-4-16	Incoming Resources	Resources Expended	Transfers	At 31-3-17
	£	£	£	£	£
Unrestricted	16,830	3,725	18,343	0	2,212
Restricted	29,287	159,125	188,412	0	0
	46,117	162,950	206,795	0	2,212

13. Analysis of net assets between funds

	Unrestricted	Restricted	Total
Tangible fixed assets	5,625	-	5,625
Current assets	-802		-802
Current liabilities	2,661		2,661
Total net assets	2,212		2,212

Negative current assets represent a positive bank balance less uncleared cheques.

14. Charity status

The Charity is a Company Limited by Guarantee and consequently does not have share capital. Each member is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

15. Going Concern

The cash balance improved to £2,617 at 19 December 2017. Trustees believe that the organisation is a going concern.