



Trustees' Report and Unaudited Financial Statements
For the Year Ended 31st March 2018

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Administrative Information**Trustees**

Shirley Fraser MA BD Dip Soc. Admin Dip App.Soc.Studies (Retired 15th May 2018)
Graeme Williamson BSc FFA
Sylvia Mason Dip COT
Gordon R Ness (Chair)
Anne McRorie MB ChB MRCP

Bankers

Bank of Scotland
10 Market Square
Duns, Berwickshire
TD11 3ED

Registered Office

Elphinstone Wing
Carberry
Musselburgh
EH21 8PW

Legal Advisor

Balfour & Manson Solicitors
54-66 Frederick Street
Edinburgh
EH2 1LS

Independent Examiner

David Jeffcoat BA FCCA
Alexander Sloan – Chartered Accountants
50 Melville Street
Edinburgh
EH3 7HF

The trustees have pleasure in presenting their report for the year ended 31st March 2018. This report is prepared in accordance with the recommendations of Statement of Recommended Practice – Accounting and Reporting by Charities (FRS 102) and complies with applicable law.

Objectives and activities

Founded in 1983 as Care for Mission, HealthLink360 is now a specialist health charity whose objective is to provide comprehensive and integrated medical, psychological and travel health care to individuals and organisations in the Christian, Humanitarian and Third Sector working nationally and internationally.

Our Vision

We are committed to the physical, emotional and spiritual well-being of our clients, enabling them to give of their best in demanding roles, difficult circumstances or unfamiliar locations. We value everyone we meet as a whole person, and treat each one with honesty, compassion and respect, seeing each person as uniquely created by God.

Our Aims

- To provide a high standard of medical, psychological and travel health services to individuals engaged in demanding roles anywhere in the world, based on available evidence, research and best practice.
- To educate our clients, their employers and sponsors, to recognise the impact of stresses on the physical, spiritual and emotional wellbeing of individuals, and suggest supportive strategies.
- To provide services and training for organisations thereby helping them to promote the health and wellbeing of their staff and volunteers, and so better fulfil their objectives.
- To make our services available to those working to bring justice and mercy throughout the world, taking into account their financial circumstances.
- To provide services and health education to reduce the risks to health of travel, or through enhanced exposure to infectious agents.
- To incorporate a philosophy of continuous improvement in all that we do, taking worldwide best practice and specialist knowledge and applying it throughout our processes.
- To manage the business of Healthlink360 effectively, with integrity and sincerity.

Structure, Governance and Management

A Board of Trustees provides strategic direction, meeting four times per year. Day to day management is in the hands of a **general manager** and an executive group of the trustees, who meet approximately every six weeks between full meetings of the Trustees.

As at 31st March 2018, there were eight regular paid staff, as well as ten volunteers.

The charity could not function without the invaluable support provided by our volunteer medical, psychological and business development staff. The trustees are very grateful for these individuals who give their time to enable the charity to develop and fulfil its purposes.

Overview

2017/18 saw Healthlink360 once again operate in an ever-changing service sector both externally and internally with the demise of InterHealth and the closure of our Northern Ireland services whilst managing an increase in demand for our services from Carberry.

Our team of both staff and volunteers once again stepped up and managed our client base efficiently and care resulting in new opportunities and new clients being developed across all sectors.

The result of additional demand on our services launched a 5-year development plan to be devised and implemented to position Healthlink360 to be more agile over the short and long term. Staff implemented operational changes for the new initiatives of web-based services to new and existing clients, youth groups and beyond. Travel Clinic services continued to grow year on year and a review of staffing to compensate for the growth was approved.

Our volunteers and supporters once again played a major part in Healthlink360's income growth with less reliance on donations overall.

Financial Review

Our overall service income grew by 2% year on year with Medical increasing by 5%, Psychological Services down by 5% and Travel Clinic increasing by 1% against 2016/17.

Expenditure was down year on year by 1.5% due to prior year changes in operations together with an increase in expenditure on medical supplies which is offset by the increase in Travel Clinic income, resulting in a small surplus. Cash flow remained again positive at year end.

Risk management

The Trust is committed to breaking even financially on income and expenditure and has insurance to cover normal risks of operating. The relevant staff are covered by appropriate professional indemnity insurance.

Applications have been made for new Trust funding during the year and we await responses from these Trusts.

Reserves Policy

During the course of the year the charity has built up some reserves and relies on a bank overdraft to fund any cash shortfalls, on a month by month basis. This facility is more than covered by the asset value of the company. The charity has built its reserves during the year and intends to continue this model through in the coming year by increasing income from service provision and sourcing further donations, with the intention of building reserves to a level around three months operating costs.

Taxation

The charity is recognised as such by HMRC for taxation purposes. As such, the charity is exempt from corporation tax on its charitable activities.

Statement of trustees' responsibilities

The trustees (who are also directors of Healthlink360 for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

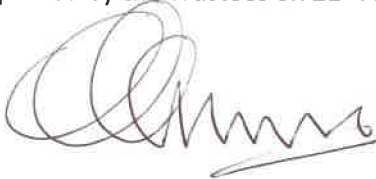
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

David Jeffcoat BA FCCA of Alexander Sloan - Chartered Accountants, was appointed as independent examiner for the year ended 31 March 2018.

Approved by the Trustees on 21st August 2018 and signed on their behalf by:



Gordon Ness
Chairperson

Independent Examiner's Report to the Trustees on the Unaudited Financial Statements of Healthlink360 for the year ended 31 March 2018

I report on the financial statements of Healthlink360 for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("2006 Accounts Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks 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 I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations; and to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



David Jeffcoat, FCCA.
Partner
Alexander Sloan
Chartered Accountants
50 Melville Street
Edinburgh
EH3 7HF

Date: 17/8/2018

Statement of Financial Activities
(including Income and Expenditure Accounts)
For the year ended 31st March 2018

| | Notes | 2018 Total Unrestricted Funds £ | 2017 Total Unrestricted Funds £ |
|--------------------------------------|-------|--|--|
| Incoming from: | | | |
| Donations | 2 | 31,810 | 36,370 |
| Income from Charitable Activities | | 241,588 | 236,601 |
| Other income | | - | 1,692 |
| Total income | | 273,398 | 274,663 |
| Expenditure on | | | |
| Expenditure on Raising Funds | | - | 350 |
| Expenditure on Charitable Activities | 3 | 268,442 | 272,572 |
| Total Expenditure | | 268,442 | 272,922 |
| Net income/(expenditure) | | 4,956 | 1,741 |
| Reconciliation of funds | | | |
| Total fund brought forward | | 278,723 | 276,982 |
| Total funds carried forward | | 283,679 | 278,723 |

All results relate to continuing activities

The notes on page 9-11 form part of these financial statements

Balance Sheet
For the year ended 31st March 2018

| | Notes | Total Funds (2018) £ | Prior Year (2017) £ |
|--|-------|-------------------------|------------------------|
| Fixed Assets | | | |
| Tangible assets | 7 | 250,623 | 251,477 |
| Current Assets | | | |
| Stock | | 5,529 | 4,949 |
| Debtors | | 17,704 | 25,560 |
| Cash at bank and in hand | | 16,164 | 7,785 |
| Total Current Assets | | 39,397 | 38,294 |
| Liabilities | | | |
| Creditors: amounts falling due within one year | 8 | 6,101 | 11,048 |
| Net current assets or liabilities | | 33,296 | 27,246 |
| Total Net Assets or Liabilities | | 283,919 | 278,723 |
| Total Unrestricted funds of the charity | | 283,919 | 278,723 |

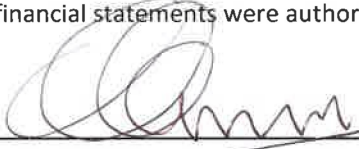

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the financial year ended 31 March 2018. The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for:

- (a) ensuring that the charity keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its surplus for the financial period in accordance with the requirements of Section 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 company.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

The financial statements were authorised for issue on 22nd August 2018 and signed on their behalf by:


Chairperson

Trustee

Gordon Ness Graeme Williamson

Company Registration Number SC392981

The notes on page 9-11 form part of these financial statements

Notes to the Financial Statements

For the year ended 31st March 2018

1. Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards in the United Kingdom, with Charities Accounts (Scotland) Regulations 2006 (as amended) and with the Charities Statement of Recommended Practice: Accounting and Reporting for Charities preparing their accounts in accordance with the Financial Reporting Standard 102 (Charities SORP FRS 102) and the Companies Act 2006.

Going concern

The financial statements have been prepared on a going concern basis. As well as generating fees, the charity is reliant on donations and fundraising to fund its activities. With unrestricted reserves at 31 March 2018 of £283,919 the Trustees are confident that sufficient funding will be in place to enable it to deliver its planned activities over the next twelve months.

Incoming resources

Income consists principally of payment for services and is recognised when the charity has entitlement to the income, receipt is probable and the amount can be measured reliably.

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and the amount can be measured reliably. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Resources expended

Expenditure is recognised when a legal or constructive obligation has been entered into and is charged directly to charitable expenditure or governance costs.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Tangible fixed assets and depreciation

Tangible fixed assets are included at cost.

Heritable property is the Elphinstone Wing, Carberry, Musselburgh, EH21 8PW. The Trustees do not consider there to have been any impairment of the value of the property as stated in the balance sheet. The buildings are insured at an estimated full rebuilding cost and are maintained in a good state of repair.

Items of equipment with no residual value at the end of the financial year are written off in revenue in the year of purchase. Depreciation is provided on computer equipment, furniture and fittings and medical equipment at 25% using the reducing balance method.

Stock

Stock held is valued at the lower of cost or net realisable value in the ordinary course of operations.

Value Added Tax (VAT)

The charity is not registered for VAT and accordingly expenditure includes irrecoverable VAT where appropriate.

| | 2018 | 2017 |
|----------------------------------|----------------|----------------|
| | £ | £ |
| 2 Donations | | |
| General Donations | 5,401 | 7,786 |
| Donations – Trusts | 21,950 | 21,451 |
| Gift Aid Donations | 4,459 | 7,133 |
| | <u>31,810</u> | <u>36,370</u> |
| 3 Charitable Activities | | |
| Salaries | 154,403 | 152,554 |
| Medical and Lab | 68,250 | 72,053 |
| Premises Costs | 19,974 | 18,827 |
| Motor and Travel Cost | 2,497 | 3,158 |
| Marketing | 445 | 1,622 |
| General Administration | 15,826 | 16,533 |
| Subscriptions | 2,255 | 3,177 |
| Bank Charges | 2,030 | 1,521 |
| Depreciation | 854 | 1,139 |
| Bad Debt Written Off | 618 | - |
| Independent Examiner's Fee | 1290 | 1,988 |
| | <u>268,442</u> | <u>272,572</u> |
| 4 Staff Costs and Numbers | | |
| Gross Wages | 146,450 | 144,401 |
| Employer's NI | 7,074 | 7,545 |
| Employer's Pension Contributions | 879 | 608 |
| | <u>154,403</u> | <u>152,554</u> |

The average number of employees during the year 8 8

No employee received remuneration in excess of £60,000.

Key management remuneration, including gross wages, employer's national insurance and employer's pension contributions totalled £79,473 for the year (2017 - £79,881).

5 Trustees

There were no expenses reimbursed to trustees during the year (2017 - nil) and no trustees received remuneration from the charity during the year. (2017-nil).

Donations to the value of £820 were made by the trustees to the charity during the year.

6 Taxation

There is no charge to taxation as the company is regarded as being established for charitable purposes in terms of section 505 of the Corporation Taxes Act 1988 and so is exempt from Corporation Tax.

7 Tangible Fixed Assets

| | Heritable Property £ | Fixtures & Fittings £ | Office Equipment £ | Medical Equipment £ | Total £ |
|--|-------------------------------------|--|-----------------------------------|------------------------------------|--------------------|
| Net book value at 31 st March 2017 | 248,057 | 392 | 2,360 | 668 | 251,477 |
| Additions in the year | - | - | - | - | - |
| Depreciation Charge for the year | | (98) | (589) | (167) | (854) |
| Net book value at 31 st March 2018 | 248,057 | 294 | 1,771 | 501 | 250,623 |

8 Creditors

| | 2018 £ | 2017 £ |
|------------------|-------------------|-------------------|
| Trade Creditors | 4,474 | 6,600 |
| Sundry Creditors | 27 | 724 |
| Accruals | 1,600 | 3,724 |
| | <u>6,101</u> | <u>11,048</u> |

9 Liability of members

The company is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. As at 31 March 2018, there were 5 members.

