

HealthLink360^o

Trustees' Report and Unaudited Financial Statements
For the Year Ended 31st March 2019

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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
 Rev Barry Hughes MA (Hons) BA

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 – Accountants and Business Advisers
 50 Melville Street
 Edinburgh
 EH3 7HF

Charity Number SC000948
 Company Registration Number SC392981

The trustees have pleasure in presenting their report for the year ended 31st March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

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 health and resilience for those seeking to make a difference around the world and in the UK. We achieve this through the delivery of expert care with a holistic approach. All that we do is rooted in Christian principles, seeing each person as loved and 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

HealthLink360 is a company limited by guarantee (No. SC392981) and a recognised Scottish Charity (No. SC000948), governed by its Memorandum and Articles of Association. HealthLink360 is regulated and inspected by Healthcare Improvement Scotland.

New Trustees are appointed at the discretion of the Board. 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 2019, there were eight regular paid staff, as well as six volunteers.

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

Overview

2018/19 was another successful year for Healthlink360 in the face of a continually changing sector and the demise in August 2016, of a similar organisation based in the UK. Overall, medical and psychological services have continued to be well used. Our strategic vision and 5 year plan implemented 2 years ago, has remained on course, providing an effective framework for organisational development. Healthlink360 has become more agile over the short and longer term, enabling us to successfully respond to the peaks and troughs of client demand and to changes foreseen and unforeseen. In addition, intentional seeking of new opportunities is achieving a healthier balance of client work across all service sectors.

Travel clinic services have continued to grow year on year and a review of staffing to support the growth was implemented in February 2019

2018/19 has also been a year of technological advancement, with the team implementing new clinical software to support and enhance our service provision and improve client experience. Continued development of our remote, web-based services is expanding our reach, enabling us to better support clients whilst overseas or living and working in more remote parts of the UK.

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

Financial Review

Our overall service income grew by 4% year on year with expenditure up by 2%, due mainly to increased vaccine and medicine supplies to support the growth in travel clinic work. Overall, the year resulted in a small surplus with a positive cash flow at year end.

Risk management

The Charity is committed to breaking even financially on income and expenditure and has insurance to cover normal risks of operating. Clinical (medical, nursing, psychologist and counselling) 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 reserves and has a bank overdraft facility which may be drawn on if necessary. 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 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 – Accountants and Business Advisers, was appointed as independent examiner for the year ended 31 March 2019.

Approved by the Trustees on 20/3/19 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 2019

I report on the financial statements of Healthlink360 for the year ended 31 March 2019 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
Accountants and Business Advisers
50 Melville Street
Edinburgh
EH3 7HF

Date: 30/8/2019

Statement of Financial Activities
(including Income and Expenditure Accounts)
For the year ended 31st March 2019

	Notes	2019 Total Unrestricted Funds £	Restated 2018 Total Unrestricted Funds £
Incoming from:			
Donations	2	37,441	31,810
Income from Charitable Activities	3	251,750	241,828
Other income		-	-
		<hr/>	<hr/>
Total income		289,191	273,638
		<hr/>	<hr/>
Expenditure on:			
Expenditure on Raising Funds		-	-
Expenditure on Charitable Activities	4	273,032	268,442
		<hr/>	<hr/>
Total Expenditure		273,032	268,442
		<hr/>	<hr/>
Net income for the year		16,159	5,196
Reconciliation of funds			
Total fund brought forward		283,919	278,723
		<hr/>	<hr/>
Total funds carried forward		300,078	283,919
		<hr/>	<hr/>

All results relate to continuing activities

The notes on page 10-14 form part of these financial statements

Balance Sheet
For the year ended 31st March 2019

	Notes	Total Funds (2019) £	Prior Year (2018) £
Fixed Assets			
Tangible assets	9	258,377	250,623
Current Assets			
Stock		9,264	5,529
Debtors	10	19,740	17,704
Cash at bank and in hand		23,052	16,164
Total Current Assets		52,056	39,397
Liabilities			
Creditors: amounts falling due within one year	11	10,355	6,101
Net current assets or liabilities		41,701	33,296
Total Net Assets or Liabilities		300,078	283,919
Total Unrestricted funds of the charity		300,078	283,919

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the financial year ended 31 March 2019. The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 20/2/19 and signed on their behalf by:


Chairperson

Trustee

Gordon Ness Graeme Williamson

Company Registration Number SC392981

The notes on page 10-14 form part of these financial statements

Notes to the Financial Statements

For the year ended 31st March 2019

1. Accounting policies

Charity information

HealthLink360 is a charitable company limited by guarantee incorporated in Scotland and a Scottish charity. The registered office and principal place of business is Elphinstone Wing, Carberry, Musselburgh, EH21 8PW.

Accounting convention

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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 2019 of £300,078 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.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

	2019	2018
	£	£
2 Donations		
General Donations	6,947	5,401
Donations – Trusts	25,300	21,950
Gift Aid Donations	5,194	4,459
	<u>37,441</u>	<u>31,810</u>

3 Income from Charitable Activities		
Medical Services	48,085	51,446
Psychological Services	41,226	40,746
Travel Clinic Services	145,657	130,828
Commercial Health Services	12,570	12,847
Sale of Goods	4,212	5,961
	<u>251,750</u>	<u>241,828</u>

4 Expenditure on Charitable Activities		
Salaries	159,395	154,403
Medical and Lab	71,540	68,250
Premises Costs	15,511	19,974
Motor and Travel Cost	887	2,497
Marketing	958	445
General Administration	15,975	15,826
Subscriptions	2,034	2,255
Bank Charges	1,892	2,030
Depreciation	3,440	854
Bad Debt Written Off	-	618
Independent Examiner's Fee	1,400	1,290
	<u>273,032</u>	<u>268,442</u>

5 Net income for the year

Net income for the year is stated after charging:

Independent Examiner's Fee	1,400	1,290
Depreciation	3,440	854
	<u>4,840</u>	<u>2,144</u>

6 Staff Costs and Numbers

Gross Wages	150,351	146,450
Employer's NI	7,270	7,074
Employer's Pension Contributions	1,774	879
	<u>159,395</u>	<u>154,403</u>

The average number of employees during the year 8 8

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

Key management remuneration, including gross wages, employer's national insurance and employer's pension contributions totalled £83,620 for the year (2018 - £79,473)

7 Trustees

There were no expenses reimbursed to trustees during the year (2018 - £nil) and no trustees received remuneration from the charity during the year. (2018 - £nil). Donations to the value of £670 (2018 - £820) were made by the trustees to the charity during the year.

8 Taxation

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

9 Tangible Fixed Assets

	Heritable Property £	Fixtures & Fittings £	Office Equipment £	Medical Equipment £	Total £
Cost					
At 01/04/2018	268,550	32,635	66,069	890	368,144
Additions in the year	-	-	11,194	-	11,194
At 31/03/2019	<u>268,550</u>	<u>32,635</u>	<u>77,263</u>	<u>890</u>	<u>379,338</u>
Accumulated Depreciation					
At 01/04/2018	20,493	32,341	64,298	389	117,521
Charge for the year	-	74	3,241	125	3,440
At 31/03/2019	<u>20,493</u>	<u>32,415</u>	<u>67,539</u>	<u>514</u>	<u>120,961</u>
NBV					
At 31/03/2019	<u>248,057</u>	<u>220</u>	<u>9,724</u>	<u>376</u>	<u>258,377</u>
At 31/03/2018	<u>248,057</u>	<u>294</u>	<u>1,771</u>	<u>501</u>	<u>250,623</u>

10 Debtors

	2019 £	2018 £
Trade Debtors	12,876	13,238
Prepayments	1,811	1,354
Accrued Income	5,054	3,112
	<u>19,740</u>	<u>17,704</u>

11 Creditors

	2019 £	2018 £
Trade Creditors	7,239	4,474
Sundry Creditors	415	27
Accruals	2,701	1,600
	<u>10,355</u>	<u>6,101</u>

12 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 2019, there were 5 members.

13 Related party transactions

There were no related party transactions in the reporting year requiring disclosure.