



Accounts and Annual Report

For the year ending 31st March 2021

Contents

Report of the Trustees	3-7
Independent Examiner's Report to Trustees	8
Statement of Financial Activities	9
Balance Sheet	10
Notes on the Financial Statements	11-14

Administrative Information

Trustees

Graeme Williamson BSc FFA
Gordon R Ness (Chair)
Anne McRorie MB ChB MRCP
Rev Barry Hughes MA (Hons) BA
Ruth Milliken BA Hons MBA

Bankers

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

Legal Advisor

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

Registered Office and Principal Address

Elphinstone Wing
Carberry
Musselburgh
EH21 8PW

Independent Examiner

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

The trustees have pleasure in presenting their report for the year ended 31st March 2021.

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 2019).

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.

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 2021, there were seven regular paid staff, five sessional staff as well as two volunteers.

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

Overview

The year 2020-21 has been an enormous challenge for the whole team. The country went into lockdown on 23rd March 2020 so the beginning of the year saw the clinic closed to face to face appointments. Our psychological services team were able to continue to offer support to our clients remotely and our medical team offered what help they could under the circumstances.

From July 2020 the clinic reopened with new infection control measures in place to protect staff and clients. Our doctors carried out medicals in two parts, the first part by Zoom and the final part face to face. This reduced the amount of time clients needed to spend at the clinic. Our psychological services have continued to operate remotely.

We have seen a reduced but steady number of clients looking for our services. Some returning from overseas placements and some eager to return.

The trustees have met by Zoom on a regular basis and the staff team have kept in touch by weekly Zoom team meetings.

Financial Review

The financial plan at the start of the year was to retain as many funds as possible in order to protect the organisation from what was likely to be a long and slow return to travel and anything like normal demand.

We made use of the furlough scheme and benefited from some funding from a government grant and a grant from the Third Sector Resilience Fund.

Our service income for this year has been reduced to 32% of the previous year. The biggest impact being on travel services which had previously provided almost half of our total service income.

Fortunately our reduced service income has been largely met by the grants and government support so we were able to finish the year with a surplus of £3,548.

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 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 2021.

30/9/2021

Approved by the Trustees on _____ and signed on their behalf by:

Gordon Ness

Gordon Ness
Chairperson

Independent Examiner's Report to the Trustees on the Unaudited Financial Statements of Healthlink360 for the year ended 31 March 2021

I report on the financial statements of Healthlink360 for the year ended 31 March 2021 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 (as amended) ("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

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

Date: 30/9/2021

Statement of Financial Activities
(including Income and Expenditure Accounts)
For the year ending 31st March 2021

	Notes	2021 Total Unrestricted Funds £	2020 Total Unrestricted Funds £
Incoming from:			
Donations	2	31,511	39,744
Income from Charitable Activities	3	81,387	255,607
Other Income	4	72,128	124
Total Income		185,026	295,475
Expenditure on			
Expenditure on Raising Funds		-	-
Expenditure on Charitable Activities	5	181,478	277,079
Total Expenditure		181,478	277,079
Net income for the year		3,548	18,396
Reconciliation of funds			
Total funds brought forward		318,474	300,078
Total funds carried forward		322,022	318,474

All results relate to continuing activities

The notes on page 9-13 form part of these financial statements

Balance Sheet
For the year ending 31st March 2021

	Notes	Total Funds (2021) £	Prior Year (2020) £
Fixed Assets			
Tangible Assets	10	253,862	255,797
Current Assets			
Stock		4,363	10,044
Debtors	11	4,783	17,242
Cash at bank and in hand		60,705	42,230
Total Current Assets		69,851	69,516
Liabilities			
Creditors: amounts falling due within one year	12	(1,691)	(6,839)
Net current assets or liabilities		68,160	62,677
Total Net Assets or Liabilities		322,022	318,474
Total Unrestricted funds of the charity		322,022	318,474

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the financial year ended 31 March 2021. The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for:

- ensuring that the charity keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
- 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.

30/9/2021

The financial statements were authorised for issue on _____ and signed on their behalf by:



 _____ Chairperson _____ Trustee
 Gordon Ness Graeme Williamson

Company Registration Number SC392981

The notes on page 9-13 form part of these financial statements

Notes to the Financial Statements For the year ended 31st March 2021

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 2019). 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 2021 of £322,022 (2020 - £318,474) 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.

	2021	2020
	£	£
2 Donations		
General Donations	5,121	5,653
Donations – Trusts	22,450	29,750
Gift Aid Donations	3,940	4,341
	<u>31,511</u>	<u>39,744</u>
3 Income from Charitable Activities		
Medical	16,114	54,620
Psychological Services	25,135	46,480
Travel Clinic	20,505	137,892
Commercial Health Services	19,569	12,469
Sale of Goods	65	4,146
	<u>81,388</u>	<u>255,607</u>
4 Covid 19 Support		
Job Retention Scheme	50,528	-
Government Support Grant	10,000	-
Third Sector Covid Support Grant	11,600	-
	<u>72,128</u>	<u>-</u>
5 Expenditure on Charitable Activities		
Salaries	128,570	164,327
Medical & Lab	19,213	69,321
Premises Costs	11,476	12,325
Motor & Travel Cost	27	859
Marketing	148	459
General Administration	16,649	21,405
Subscriptions	459	2,013
Bank Charges	1,317	2,546
Depreciation	1,935	2,580
Bad Debt Written Off	125	138
Independent Examiner's Fee	1,560	1,106
	<u>181,479</u>	<u>277,079</u>
6 Net income for the year		
Net income for the year is stated after charging:		
Independent Examiner's Fee	1,560	1,106
Depreciation	1,935	2,580
	<u>3,495</u>	<u>3,686</u>
7 Staff Costs & Numbers		
Gross Wages	122,033	154,306
Employer's NI	3,757	7,343
Employer's Pension Contributions	2,068	2,678
	<u>127,858</u>	<u>164,327</u>
The average number of employees during the year	7	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 £71,637 for the year (2020 - £84,418).

8 Trustees

There were no expenses reimbursed to trustees during the year (2020 - £nil) and no trustees received remuneration from the charity during the year. (2020 - £nil). Donations to the value of £650 (2020 - £600) were made by the trustees to the charity during the year.

9 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

10 Tangible Fixed Assets

	Heritable Property £	Fixtures & Fittings £	Office Equipment £	Medical Equipment £	Total £
Cost					
At 01/04/2020	268,550	32,635	77,263	890	379,338
Additions in the year	-	-	-	-	-
At 31/03/2021	268,550	32,635	77,263	890	379,338
Accumulated Depreciation					
At 01/04/2020	20,493	32,469	69,970	608	123,540
Charge for the year	-	41	1,823	71	1,935
At 31/03/2021	20,493	32,510	71,793	679	125,475
NBV					
At 31/03/2021	248,057	125	5,470	211	253,863
At 31/03/2020	248,057	166	7,293	282	255,798

11 Debtors

	2021 £	2020 £
Trade Debtors	4,783	13,193
Prepayments	-	-
Accrued Income	-	4,049
	<u>4,783</u>	<u>17,242</u>

12 Creditors

	2021 £	2020 £
Trade Creditors	200	4,698
Sundry Creditors	91	221
Accruals	1,400	1,920
	<u>1,691</u>	<u>6,839</u>

13 Liability of member

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 2021, there were 5 members.

14 Related party transactions

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