

REGISTERED COMPANY NUMBER : 3936089

REGISTERED CHARITY NUMBER: 1079968

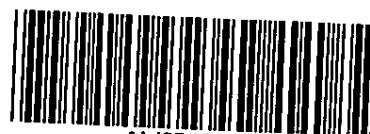


# Freshwinds

## *ANNUAL REPORT AND FINANCIAL STATEMENTS*

*FOR THE YEAR ENDED 31 MARCH 2011*

FRIDAY



\*AJ9B1ZJW\*

A43

25/11/2011

41

COMPANIES HOUSE

# *TABLE OF CONTENTS*

<b>Legal and Administrative Information .....</b>	<b>1</b>
<b>Chief Executive Officer's Statement.....</b>	<b>2</b>
<b>Vice President / Director Integrated Medicine Statement.....</b>	<b>4</b>
<b>Vice President / Director Support Services Statement . ....</b>	<b>5</b>
<b>The Year Ahead .....</b>	<b>6</b>
Public Benefit .....	7
Organisation Chart .....	7
<b>Review of the Transactions and Financial Position of the Charity .....</b>	<b>8</b>
Risk Management .....	8
Reserves Policy .....	8
Auditors .....	8
Members' Guarantee .....	8
Trustee Recruitment .....	8
Statement of Trustees' Responsibilities .....	8
<b>Auditor's Report .....</b>	<b>10</b>
<b>Statement of Financial Activities .....</b>	<b>12</b>
<b>Balance Sheet.....</b>	<b>13</b>
<b>Notes to the Accounts .....</b>	<b>14</b>
1 Basis of Accounting .....	14
2 Accounting Policies .....	14
2 1 Incoming Resources .....	14
2 2 Resources Expended .....	15
2 3 Fund Accounting .....	15
2 4 Depreciation of Tangible Assets .....	15
3 Donations and Grants .....	16
4 Staff .....	17
5 Interest Payable .....	18
6 Charitable Activities .....	18
7 Governance Costs .....	19
8 Tangible Fixed Assets .....	19
9 Debtors .....	20
10 Financial Commitments .....	20
11 Restricted Funds .....	20
12 Analysis of Net Assets Between Funds .....	21
13 Investments .....	22
14 Related Party Transactions .....	22

## FRESHWINDS

### CHIEF EXECUTIVE OFFICER'S STATEMENT

This year has been yet another very successful year for Freshwinds despite the challenging external environment. We have seen the charity grow further and reach above our estimate of income to a total of £2.7 million. **What this actually represents is an enormous amount of work for and on behalf of the citizens of Birmingham and I am proud to say that Freshwinds delivers excellent services for our users time and time again.** This year has seen the number of people who access our services increase dramatically to over 8,500 with a further 60,000 receiving one-off and community level advice.

I am really pleased to say that over this year, we have taken on 90 placements through the Future Jobs Scheme. Whilst this inevitably brought a substantial challenge to our staff team, they rose to meet it and were very successful, many of these placements are now permanent members of staff with us or with partner organisations. Although this scheme comes to an end in September 2011, I am confident that it will have a lasting impact as I have seen personally how these individuals have grown and developed during their time with us. The observations from my directors and I have been that many of these young, and indeed older, people always had a great deal to offer but lacked the opportunity, skills and awareness of work culture to sustain employment. **I would like to acknowledge the enormous efforts of our staff, managers and directors who made this programme so successful in achieving outcomes for these individuals, in many cases this was a profoundly life-changing event.**

In the same context, I would like to congratulate the Employment and Training

team who supported 676 people to achieve paid employment which was a record for us and particularly impressive in the current economic climate.

I would also like to congratulate the efforts of the Supporting People Team in their first full year of delivery. I am really proud of their transformative work for the very vulnerable groups whom they support and the evidential outcomes I have seen achieved.

I wish to acknowledge all the wonderful work done by our staff at the Aston COFSS (Community Outreach Family Support Services) project, as this programme came to an end due to the wind-down of Aston Pride NDC. As one of the leading providers in the programme, over the three and half years the project was running, we were highly commended for the quality and number of outcomes achieved for the residents of Aston. We are continuing our involvement and commitment to Aston and its residents by working across a number of fora and we are scoping out future possibilities.

This year we have seen the launch of Freshwinds Information Technology, a trading company that donates its profit back to Freshwinds. The impact of having a stronger IT and media department has seen a marked improvement in our communications and in recording and publicising the stories of our clients' journeys and successes.

## FRESHWINDS

### VICE PRESIDENT / DIRECTOR OF INTEGRATED MEDICINE STATEMENT

It is my pleasure to highlight the developments made by Freshwinds' health programmes in the past financial year. This year has seen the publication of the Coalition Government's white paper *Equity and Excellence: Liberating the NHS*, something that the Charity has reflected on deeply while examining its own ongoing initiatives and strategies for the coming year. Amongst its key aims, the white paper reinforces the NHS' vision for patient and carer centred care alongside the need to focus on public health and social care, patient choice, evidence based practice, research and partnerships. All of these have been placed under the umbrella of quality and excellence, at the core of which is the importance of delivering high clinical outcomes, rather than just measuring and monitoring targets.

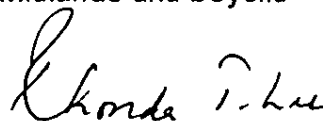
The development of new GP commissioning consortia, linking of public health into local authorities and changes in many services across the city has been quite an unsettling period for the Charity. The eventual dissolution of Primary Care Trusts is a considerable challenge requiring the Charity to realign according to new structures and frameworks. Despite this, we have been presented with many new opportunities which have helped to steer the Charity's health strategy throughout the year. There has been an unprecedented demand for services in this year. The requirement from the NHS and Local Authority to offer cost effective, evidence based projects, although perceived by other organisations to be a burden, is fortunately a hurdle that we had already crossed some years ago. There is no doubt that our abilities to deliver outcomes and high standards have aided us in establishing an excellent reputation in the city, fostering new partnerships, thus broadening our knowledge and expertise further. As an innovative charity our aim is to continue to develop new ideas and test new

ways to address community needs always improving and advancing.

Research is the lifeblood of high quality healthcare and the concurrent start of our formal research work has been of great importance, enhancing areas of clinical and project evaluation. This has established a new standard in our monitoring, data collection and analysis. Much new collaboration has originated from this; amongst them are those with the University of Birmingham and Good Hope Hospital (Heart of England NHS Trust). Our plan is to further build on these while developing new partnerships.

Modernisation of our technological capacity includes the delivery of high quality e-learning courses both at undergraduate and postgraduate levels through Freshwinds Institute of Integrated Medicine (FIIM). This was followed by the release of our first relaxation CD *Portraits of Calm* in January, which was widely welcomed by professionals in the industry, in particular the inclusion of tracks specifically produced for children. Our new initiative for the coming year is FIIM's Well-Being Centre, for the benefit of people's own health and well-being. We offer cost-effective therapeutic interventions that help people to self-manage conditions such as chronic pain, COPD, diabetes and chronic heart disease, thus reducing GP visits and hospital admissions.

The good results in 2010-11 are due to the hard work and skills of all the volunteers, staff, managers, directors and trustees and it would not have been possible without their relentless dedication and commitment to improve the lives of people living in Birmingham, the West Midlands and beyond.



Dr Rhonda Lee

Vice President/Director Integrated Medicine

## **FRESHWINDS**

### **CHIEF EXECUTIVE OFFICER'S STATEMENT**

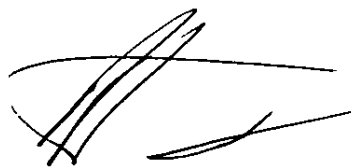
The year ahead will inevitably be as challenging and rewarding as this year and I expect to see the charity I founded grow and develop further and reach even more people who need our vital services. I anticipate that the changes in the external environment will have an impact, however, the work that we have done in consolidating our services and ensuring that we are outcome focussed has put us in a strong position. Over the past few years, we have been preparing for the new economic reality, as well as changes in service delivery such as payment by results and the personalisation agenda both in health and social care. Our charity is now one of the organisations at the forefront of helping to shape these changes rather than being subject to them. We feel that in service to our clients we have a duty to empower individuals in the light of external changes and give them the tools, on an individual level, to explore their potential and maximise possibilities.

**I would like to take this opportunity to particularly express our gratitude to two of our trustees who retired during this year, Gary De'ath and Anna Allford.**

Gary has been a trustee since Freshwinds was first registered in 1992 and has been deeply committed and often made many sacrifices for the benefit of the Charity. His relocation to the East of England has made it impractical to carry out his trustee duties conscientiously. I would particularly like to acknowledge his significant support to me over many years. Gary has kindly agreed to stay on as a patron of the Charity in recognition of his contribution to Freshwinds.

Anna joined the Board in April 2007 after several years' involvement with the Charity in a variety of roles, including as a volunteer therapist. She has now relocated to the South West which has made her role as trustee impractical to continue. Anna continues her involvement with the Charity as a Friend of Freshwinds and we thank her for her many years of invaluable contributions to Freshwinds' work and ethos.

The coming year marks the start of preparations for our 20th anniversary, a milestone which has given me pause to reflect on the journey so far, the people who we have worked with and the people who have given their time and love so generously. I would like to thank all of those who have given so much in the past and those who continue to give the trustees, directors, managers and support staff, and especially our wonderful, courageous and dedicated volunteers.



*Mohammed Al-Rahim*

*Founder, President and CEO*

## FRESHWINDS

### VICE-PRESIDENT / DIRECTOR OF SUPPORT SERVICES REPORT

I am delighted to present my report, in this my first year as a Vice President of Freshwinds. I was first inspired by Freshwinds founding principles of compassion and motivated to contribute to the work of Freshwinds as a volunteer following an AIDS related death of a dear friend in the USA in the mid 1980s. I recognised the stigma my friend endured but it was only after experiencing this stigma myself, for being friend, that I truly understood what was previously alien to me.

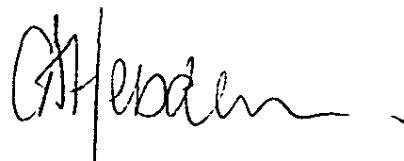
**My answer was to be part of challenging the global discrimination towards those diagnosed with HIV/AIDS by getting involved and hoping to make a difference.** At this time Freshwinds was pioneering complementary therapy and support for those living with life-threatening illness with a strong focus of working within the HIV sector in Birmingham. My skills and commitment as a therapist were welcomed and so my deep involvement with Freshwinds began.

This sixteen year journey has been varied, working across a number of health and social care strands, including palliative care initiatives in complementary therapy, to developing programmes in social care which offer an opportunity for people to make informed choices and live independently. I remain committed to facilitating a voice through practice, for those within our community who present as vulnerable and to encourage us all to walk a mile in someone else's shoes before making a judgement.

During this year we have continued our commitment in delivering services across the city, despite the ever changing landscape of commissioning and funding cuts. Our project teams continue to demonstrate their stoicism and dedication in providing high quality services for our clients helping them navigate the economic turbulence. **The complexity of our clients' needs demonstrate a real need to remain holistic and ensure that they are kept at the heart of our practice.** This is especially true in the light of seeing services across the region reduced or extinguished.

We have also begun to see the new shoots of change through the introduction of the Personalisation and the Payment by Results agendas, the impact of which will shape the future of how services within the Health and Social Care sector are delivered. As Freshwinds we see this as an opportunity to develop new initiatives through innovation, offering sustainable solutions whilst keeping the needs of vulnerable people at the heart of our services and supporting and helping them adapt to this ever-changing situation.

**I would like to take this opportunity to personally thank all of Freshwinds' volunteers, staff and management teams for their continual commitment and dedication in keeping the spirit of Freshwinds alive through their practice of creating choices enabling people to live independently.**



Carol Hebden  
Vice-President / Director of Support  
Services

## FRESHWINDS

### THE YEAR AHEAD

The year ahead will be both challenging and rewarding with many new opportunities arising but with these will come a certain level of risk. Whilst the environment is certainly more competitive than it has been in the past, with more organisations applying for the same limited funds, our reputation within Birmingham and the surrounding areas and our efficiency in delivering services means that we are in a very strong position to secure funding to continue our development.

**We will be investing in our strategy to develop our health and well-being services across the city as our organisation plays a significant role in the public health and prevention agendas.** We have seen the start of some of the work that we deliver move towards these agendas and we expect that this will continue over 2011/2012 and lead to a number of new opportunities to develop and increase our services, deliver new approaches and build new partnerships, some of which we are already leading in.

Our first research funding was received in 2009/2010 and this marked a great achievement in our long-term goal of increasing the evidence base for complementary medicine and its safe use both in the UK and internationally. We predict that this area will continue to grow as more and more people become interested in the benefits that complementary therapies can bring in terms of an individual's health and well-being. Over the year, we have strengthened our relationship with the University of Birmingham and we will continue to work in partnership with them to secure research grants in areas of palliative care and long term conditions.

As we mentioned in our previous Annual Report, we have been developing social enterprise activities that fit within our ethos and generate unrestricted income which we can reinvest in the communities we work with. This year has seen the launch of Freshwinds Information Technology, an IT solutions, communications and graphic design company which has already secured work with a number of voluntary and private sector agencies. The company has also been delivering IT training to people across Birmingham and our staff have been trained to deliver Microsoft Certified courses as well as becoming a registered UKonline Centre. Whilst supporting the development of this enterprise and, based on the positive reaction of the market, we will see it successfully grow in to a thriving business able to support the IT and communication needs of voluntary groups, social enterprises and private companies across the city and beyond. The company has developed a client management database for Freshwinds which is specifically tailored to meet a wide range of reporting requirements including payment by results. We will be supporting FreshwindsIT in bringing this excellent product to market for the benefit of other providers.

**Due to the growth and diversity of our funding streams including the development of social enterprise activity, a key milestone will be to employ a full time Senior Finance Officer to manage our accounts team:** this has been something that we have been working towards during the last two years in order to manage the demands of financial reporting requirements.

## FRESHWINDS THE YEAR AHEAD

Despite the challenging economic picture, we will continue to invest in fundraising and income generation as we feel that to disinvest in these areas would be to our detriment and we would not be in a position to fully benefit from opportunities that arise. We ran our first graduate programme geared around supporting fundraising and organisational development towards the end of 2010 which has proved a success and will be built on over the course of 2011/2012.

A key theme for us moving forward will be integration. We have been delivering integrated services since we were founded and it now seems that our model of bringing services together around the person is coming of age. We welcome the benefits and impact that this will bring in both health and social care and look forward to working with our partners in developing new integrated health and social care models and approaches.

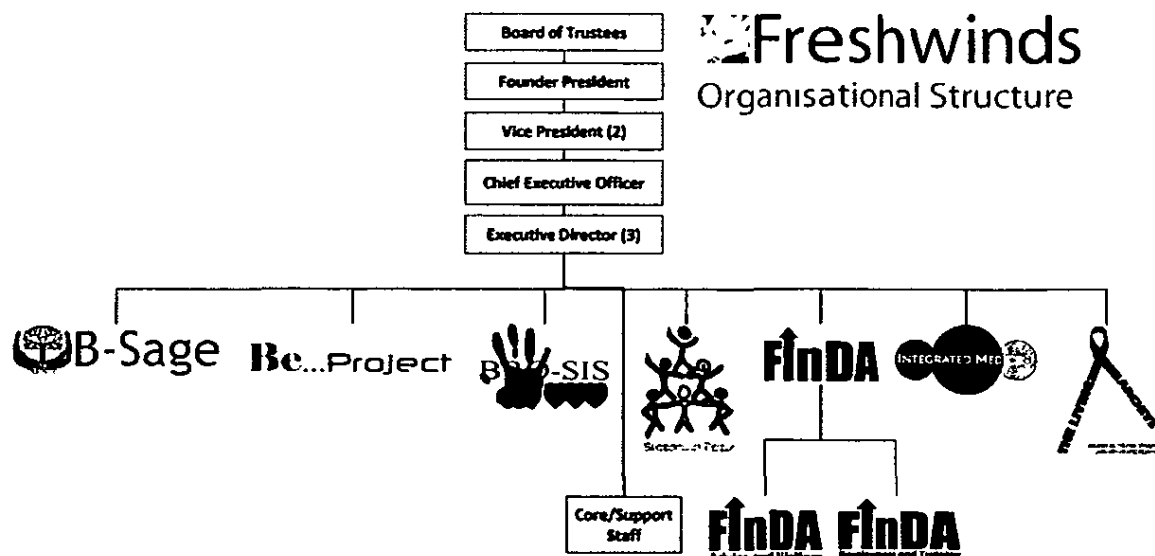
### *Organisation Chart*

### *Public Benefit*

Freshwinds principle objectives are

- 1 To advance for the benefit of the public the study and practice of the art and science of integrated therapies and medicines and the healing arts including complementary therapies, spiritual healing and other disciplines and promote research into such disciplines for the public good
- 2 To relieve sickness, ill health, disability, social exclusion and to preserve and protect good health by the provision of such disciplines
- 3 To advance education and training including training for employment or work and the development and enhancement of life skills and career prospects for the public good
- 4 To relieve poverty and social disadvantage and facilitate individual and societal regeneration and rehabilitation

With reference to the Charity Commission Guidance on 'Charities and Public Benefit', the Trustees are confident that these objectives and the activities that the charity undertakes are in accordance with the regulations on public benefit.





**FRESHWINDS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT**

The Registered Charitable Company received donations and grants totalling £2,682,983. A total of £140,771 remained in the bank as at 31 March 2011.

The Charity is organised in accordance with the Charity Commission Guidelines and this report and accounts fully comply with the Charity's SORP 2005.

#### *Risk Management*

The Trustees have examined the major strategic, business and operation risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

#### *Reserves Policy*

The charity needs reserves both to enable it to progress to completion its long term projects and to protect its current activities, in order to allow the trustees to meet their responsibilities and ensure that it continues to operate on a going concern basis. The trustees have examined the needs, risks and challenges faced by the charity in both the short and medium term, along with relevant financial forecasts, and have formulated a policy to meet those needs.

#### *Auditors*

Crowe Clark Whitehill LLP has indicated its willingness to be reappointed as Statutory Auditor and a resolution proposing their appointment will be submitted to the forthcoming Annual General Meeting.

#### *Members' Guarantee*

Each member's liability is limited by guarantee and consequently the company does not have a share capital.

Approved by the Trustees and Signed on their behalf  
on 18/10/2011



Mohammed Suleiman Al-Rahim

#### *Trustee Recruitment*

Freshwinds' Board of Trustees are recruited and selected by the current members of the Board from the service users, volunteers and stakeholders of the organisation. The Board regularly undertakes skills audits to assess the needs of the Board and to identify any training needs or where a new member with those skills needs to be recruited. All applicants who are approached are required to submit a CV for discussion by the Board and are required to attend an informal interview with the Chair of the Trustees. Once the Trustees have agreed the appointment, a full induction is provided. From the regular skills audits carried out by the Board, a training and development strategy is produced and opportunities are sourced to meet the needs identified, both individually and as a group.

#### *Statement of Trustees' Responsibilities*

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the governors are required to

- Select suitable accounting policies and then apply them consistently,
- Make judgments and accounting estimates that are reasonable and prudent,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

# **FRESHWINDS**

## **REVIEW OF THE TRANSACTIONS AND FINANCIAL POSITION OF THE CHARITY**

The Trustees are responsible for ensuring that adequate accounting records are maintained that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006

They are also responsible for safeguarding the assets of the charity and ensuring their proper application in accordance with charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. So far as each of the Trustees is aware at the time the report is approved

- There is no relevant audit information of which the Company's auditors are aware, and
- The Trustees have taken all steps that ought to have been taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

# FRESHWINDS

## AUDITOR'S REPORT

We have audited the financial statements of Freshwinds for the year ended 31 March 2011 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes set out on pages 12 to 22. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006.

Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### *Respective Responsibilities of Trustees and Auditors*

The Trustees' (who are also the directors of Freshwinds for the purpose of company law) responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (United Kingdom and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006. We also report to you if in our opinion the information given in the Trustees' Annual Report is consistent with the financial statements.

In addition, we report to you if, in our opinion, the charitable company has not kept adequate accounting records, if the charity's financial statements are not in agreement with those records, if we have not received all the information and explanations we require for our audit or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it. Our responsibilities do not extend to other information.

### *Basis of Opinion*

We conducted our audit in accordance with International Standards on Auditing (United Kingdom and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

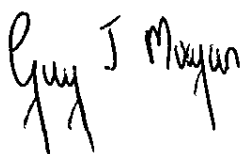
**FRESHWINDS**  
**AUDITOR'S REPORT**

*Unqualified opinion*

**In our opinion:**

The Financial Statements give a true and fair view of the state of the charity's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,

- The financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice,
- The financial statements have been prepared in accordance with the Companies Act 2006, and
- The information given in the Trustees' Annual Report is consistent with the financial statements



**Senior Statutory Auditor**

**For and on behalf of**

**Crowe Clark Whitehill LLP**  
**Black Country House**  
**Rounds Green Road**  
**Oldbury**  
**West Midlands**  
**B69 2DG**

21<sup>st</sup> October 2011

**FRESHWINDS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**31 MARCH 2011**

	Note	Un-Restricted Funds (£)	Restricted Funds (£)	2011 Total (£)	2010 Total (£)
<b>INCOMING RESOURCES</b>					
<b>INCOME FROM CHARITABLE ACTIVITIES</b>					
Donations and grants	3	341,255	2,341,728	2,682,983	1,538,644
<b>INCOMING RESOURCES FROM GENERATED FUNDS</b>					
Other income		34,601	–	34,601	8,008
<b>TOTAL INCOMING RESOURCES</b>		<b>375,856</b>	<b>2,341,728</b>	<b>2,717,584</b>	<b>1,546,652</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	6	192,732	2,390,190	2,582,922	1,596,197
Governance costs	7	–	8,228	8,228	8,220
<b>TOTAL RESOURCES EXPENDED</b>		<b>192,732</b>	<b>2,398,418</b>	<b>2,591,150</b>	<b>1,604,417</b>
<b>NET INCOMING RESOURCES AND MOVEMENT IN FUNDS</b>		<b>183,124</b>	<b>(56,690)</b>	<b>126,434</b>	<b>(57,765)</b>
<b>FUND BALANCES BROUGHT FORWARD AT 1 APRIL 2010</b>		<b>62,496</b>	<b>117,899</b>	<b>180,395</b>	<b>238,160</b>
<b>FUND BALANCES CARRIED FORWARD AT 31 MARCH 2011</b>		<b>245,620</b>	<b>61,209</b>	<b>306,829</b>	<b>180,395</b>

All incoming resources and resources expended derive from continuing activities

The statement of financial activities includes all gains and losses recognised in the year

The notes on pages 14 to 22 form part of these accounts

**FRESHWINDS**  
**BALANCE SHEET**  
**31 MARCH 2011**

	Notes	(£)	2011 (£)	2010 (£)
<b>FIXED ASSETS</b>				
Tangible assets	8		110,156	82,776
<b>INVESTMENTS</b>	13		1	-
<b>CURRENT ASSETS</b>				
Debtors	9	230,586		291,897
Cash at bank and in hand		140,771		25,228
		<b>371,357</b>		<b>317,125</b>
<b>CREDITOR AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
Trade creditors		44,054		38,447
Obligations under finance lease and hire purchase		23,978		12,406
Other taxes and social security costs		45,898		71,692
Bank loan		24,672		26,172
Accruals		6,240		12,510
		<b>144,842</b>		<b>161,227</b>
<b>NET CURRENT ASSETS</b>			<b>226,515</b>	<b>155,898</b>
<b>CREDITOR AMOUNTS FALLING DUE AFTER ONE YEAR</b>				
Other creditors – bank loan			(17,851)	(40,495)
Obligations under finance lease and hire purchase			(11,992)	(17,784)
<b>NET ASSETS</b>			<b>306,829</b>	<b>180,395</b>
<b>FUNDS</b>				
Unrestricted	12		245,620	62,496
Restricted	12		61,209	117,899
			<b>306,829</b>	<b>180,395</b>

Approved by the trustees on  
and signed on their behalf

18/10/2011



Mohammed Al-Rahim,  
Founder, President & CEO



Damon Fletcher  
Treasurer

The notes on pages 14 to 22 form part of these accounts

**FRESHWINDS**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2011**

## **1 Basis of Accounting**

The financial statements have been prepared under the Companies Act 2006 in accordance with applicable accounting and financial reporting standards in the United Kingdom, and the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in March 2005

The financial statements have been prepared under the historical cost convention. The Charity is reliant on donations and grants to fund its activities.

The Charity depends on its existing bank facilities to meet its day to day working capital requirement. Current forecasts indicate that the Charity expects to be able to operate within these facilities for the foreseeable future. The Trustees are not aware of any circumstances that may adversely affect these facilities. Accordingly, the Trustees believe it is appropriate to prepare the financial statements on a going concern basis.

## **2 Accounting Policies**

The principal accounting policies adopted in the preparation of the accounts are as follows:

### *2.1 Incoming Resources*

#### **2.1.1 Donations and Grants**

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

#### **2.1.2 Interest Receivable**

Interest is included when receivable by the Charity.

**FRESHWINDS**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2011**

**2 2 *Resources Expended***

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered

**2 2 1 Operating Leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease

**2 3 *Fund Accounting***

Funds held by the charity are either

**Unrestricted general funds** – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees, or

**Restricted funds** – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

**2 4 *Depreciation of Tangible Assets***

Fixed assets are depreciated over their estimated useful lives as follows

<b>Office equipment</b>	20% straight line
<b>Computer equipment</b>	20% straight line
<b>Furniture and fixtures</b>	20% reducing balance



**FRESHWINDS**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2011**

### 3 Donations and Grants

Donations and grants were received from the following organisations

	<b>Un-Restricted Funds 2011 (£)</b>	<b>Restricted Funds 2011 (£)</b>	<b>2010 (£)</b>
Childrens' Palliative Care	–	–	24,650
HoBtPCT - Lay Sexual Health	–	22,500	90,000
Surestart - Outreach	–	62,354	33,961
Birmingham Supporting People	–	860,279	282,814
Primrose Hospice	–	23,148	22,806
NHS BEN & HoBtPCT - Living Choices	–	92,343	88,174
NHS BEN - HIV Support Services	–	29,413	29,132
Birmingham D.A.A.T. -3 Tier Drug Treatment	–	32,196	32,196
Birmingham D.A.A.T. -2 Tier Drug Treatment	–	44,358	–
Birmingham Social Services – HIV ASG	–	18,487	18,488
Hardship Grants		9,589	18,206
PPDG – WNF	329,109	–	132,637
Breathworks		–	590
Birmingham City Council - Aston C.O.F.S.S.	–	195,094	246,222
Surestart - Advice Worker	–	30,372	40,497
Birmingham City Council – B-Sage	–	–	26,445
NHS BEN - B-Sage	–	32,819	48,621
Scottish Power Energy People's Trust - Fuelsmart Project	–	–	43,444
Surestart - Parents and Children	–	141,514	94,881
HEFCE Graduate Programme	–	1,600	–
Be Birmingham – Future Jobs Enhanced	–	149,795	–
Trees Charitable Trust	–	7,150	–
Surestart - Administrative Post	–	18,201	–
<i>Carried forward to page 17</i>	<b>329,109</b>	<b>1,771,212</b>	<b>1,273,764</b>

**FRESHWINDS**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2011**

<i>Brought forward from page 16</i>	<b>329,109</b>	<b>1,771,212</b>	<b>1,273,764</b>
<b>Apprentice Salary</b>	–	<b>9,845</b>	–
<b>HLF - Birmingham HIV Living Archive Project</b>	–	<b>1,500</b>	<b>25,056</b>
<b>Surestart - Community Advice</b>	–	<b>24,502</b>	–
<b>Be Birmingham - Future Jobs</b>	–	<b>295,375</b>	<b>120,759</b>
<b>Perry Barr Constituency – WDF</b>	–	<b>29,750</b>	<b>7,438</b>
<b>Big Lottery Research Programme</b>	–	<b>107,522</b>	–
<b>Surestart - Employment &amp; Training</b>	–	<b>22,500</b>	<b>33,414</b>
<b>Northfield Constituency– WDF</b>	–	<b>24,738</b>	–
<b>Working Neighbourhood Transition Fund</b>	–	–	<b>11,627</b>
<b>MITRA Foundation</b>	–	–	<b>10,212</b>
<b>Others (67,200 TOTAL)</b>	<b>12,146</b>	<b>54,784</b>	<b>64,382</b>
	<b>341,255</b>	<b>2,341,728</b>	<b>1,546,652</b>

## 4 Staff

<b>STAFF COSTS</b>	<b>2011 (£)</b>	<b>2010 (£)</b>
<b>Wages and Salaries</b>	<b>1,847,497</b>	<b>1,124,639</b>
<b>Employers NI</b>	<b>163,640</b>	<b>99,959</b>
	<b>2,011,137</b>	<b>1,224,598</b>

The weekly average number of employees during the year was made up as follows

	<b>2011</b>	<b>2010</b>
<b>Employees</b>	<b>120</b>	<b>96</b>

No employee received remuneration amounting to more than £60,000

The following payments have been made to Trustees as authorised by the Charities Commission and pursuant to empowering clauses in the constitution.

Mr Mohammed Al-Rahim, received a salary of £53,124 (2010 £53,124) – Chief Executive

No Trustees were reimbursed for any expenses (2010 Nil)

**FRESHWINDS**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2011**

## 5 Interest Payable

	2011 (£)	2010 (£)
On Bank Loan	2,004	1,541
Repayable within five years		
	2,004	1,541

## 6 Charitable Activities

	2011		2010
	Un-Restricted Funds (£)	Restricted Funds (£)	(£)
Wages and salaries	144,645	1,866,492	1,224,598
Rent and rates	–	125,890	65,880
Repairs and maintenance	1,888	–	2,786
Insurance –medical, public liability	–	8,106	8,543
Recruitment costs	–	4,850	14,864
Printing, postage, stationery	3,600	31,358	19,426
Office expenses – subscriptions etc.	–	3,897	1,013
Project and promotional costs	–	91,203	49,710
Telephone	–	25,859	14,266
Office equipment rental	–	15,985	17,227
Travelling expenses	–	44,767	28,856
Professional fees	2,500	9,238	17,500
Hardship payments	–	16,138	19,498
Therapy consultancy fees	–	37,774	49,875
Training	–	10,653	31,576
Patient health care products	–	1,140	837
Sundry expenses – cleaning etc.	–	3,894	6,319
Depreciation	30,429	–	14,508
Support staff	–	76,314	3,350
Hire purchase interest	6,415	–	2,445
Bank charges	1,251	–	1,015
Donations	–	16,632	–
Loan interest payable	2,004	–	2,105
	192,732	2,390,190	1,596,197

**FRESHWINDS**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2011**

## 7 Governance Costs

	2011 (£)	2010 (£)
Auditors fees for audit services	8,228	8,220
	<b>8,228</b>	<b>8,220</b>

## 8 Tangible Fixed Assets

Fixtures, Equipment & Computers (£)	
<b>COST</b>	
Cost at 1 April 2010	147,649
Additions	57,809
<b>At 31 March 2011</b>	<b>205,458</b>
<b>DEPRECIATION:</b>	
Depreciation at 1 April 2010	64,873
Provision for the year	30,429
<b>At 31 March 2011</b>	<b>95,302</b>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2011</b>	<b>110,156</b>
<i>At 31 March 2010</i>	<i>82,776</i>

Tangible fixed assets includes the following amounts outstanding under hire purchase agreements at 31 March 2011

Hire Purchase Agreements (£)	
<b>COST</b>	
<b>At 31 March 2011</b>	<b>63,563</b>
<b>DEPRECIATION:</b>	
<b>At 31 March 2011</b>	<b>12,180</b>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2011</b>	<b>51,383</b>
<i>At 31 March 2010</i>	<i>32,394</i>

**FRESHWINDS**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2011**

## 9 Debtors

	2011 (£)	2010 (£)
Trade Debtors	216,335	287,570
Prepayments	14,251	4,327
	<b>230,586</b>	<b>291,897</b>

## 10 Financial Commitments

At 31 March 2011, the company has annual commitments under non-cancellable leases as follows

	2011 (£)	2010 (£)
One to Two Years	124,200	–
Two to Five Years	–	52,800

## 11 Restricted Funds

	At 1/4/2010 (£)	Incoming Resources (£)	Outgoing Resources (£)	At 31/3/2011 (£)
<b>Bro-Sis Lay Sexual Health</b> (African Caribbean community sexual health project)	–	22,500	22,500	–
<b>Surestart - FINDA</b> (Children's Centre family support)	–	62,354	62,354	–
<b>Birmingham Supporting People</b> (Tenancy support services for vulnerable adults)	–	860,279	860,279	–
<b>Primrose Hospice</b> (Complementary therapy palliative care)	–	23,148	23,148	–
<b>HoBtPCT &amp; NHS BEN - Living Choices</b> (Complementary therapy palliative care outreach)	–	92,343	92,343	–
<b>Birmingham Social Services – HIV ASG</b> (HIV support services)	–	18,487	18,487	–
<b>Birmingham HIV Partnership</b> (HIV infrastructure support services)	–	1,500	1,500	–
<b>Birmingham D A.A T. - Bro-Sis</b> (Tier 3 substance misuse treatment service)	–	32,196	32,196	–
<b>NHS BEN – HIV Support Services</b> (HIV support services)	–	29,143	29,143	–
<b>Hardship Grants</b> (Client funding support)	–	9,589	9,589	–
<b>Birmingham City Council - Aston COFSS</b> (Advocacy and welfare services in Aston NDC)	–	195,094	195,094	–
<b>Surestart Advice Worker - FINDA</b> (Children's Centre family support)	–	30,372	30,372	–
<b>Trees Charitable Trust</b> (Children's complementary therapy workshops)	–	7,150	–	7,150
<i>Carried forward to page 21</i>		<b>1,384,155</b>	<b>1,377,005</b>	<b>7,150</b>

**FRESHWINDS**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2011**

<i>Brought forward from page 22</i>		<b>1,384,155</b>	<b>1,377,005</b>	<b>7,150</b>
<b>NHS BEN - B-Sage Good Neighbourhood Scheme</b> (Older adults community support project)	–	<b>32,819</b>	<b>32,819</b>	<b>–</b>
<b>Surestart Parents And Children - FINDA</b> (Children's Centre family support)	–	<b>141,514</b>	<b>141,514</b>	<b>–</b>
<b>Surestart Admin Post - FINDA</b> (Administrative support for Surestart project)	–	<b>18,201</b>	<b>18,201</b>	<b>–</b>
<b>Perry Barr WDF</b> (Targeted employment and training services in Perry Barr constituency)	–	<b>29,750</b>	<b>29,750</b>	<b>–</b>
<b>Be-Birmingham – Future Jobs Fund Enhanced</b> (Employment and work skills for Future Jobs Fund placements)	–	<b>149,795</b>	<b>149,795</b>	<b>–</b>
<b>MITRA Foundation</b> (Integrative Medicine Education)	<b>117,899</b>	<b>–</b>	<b>101,204</b>	<b>16,695</b>
<b>HEFCE Graduate Programme</b> (Grant for graduate training scheme)	–	<b>1,600</b>	<b>1,600</b>	<b>–</b>
<b>Apprentice Salary</b> (Salary of apprentice in the development team)	–	<b>9,845</b>	<b>9,845</b>	<b>–</b>
<b>FInDA – Surestart Community Advice</b> (Advice and skills worker)	–	<b>24,502</b>	<b>24,502</b>	<b>–</b>
<b>Northfield WDF</b> (Targeted IT employment and training services in Northfield constituency)	–	<b>24,738</b>	<b>24,738</b>	<b>–</b>
<b>Big Lottery Research Programme</b> (Research into healing therapy)	–	<b>107,522</b>	<b>100,183</b>	<b>7,339</b>
<b>Surestart Employment and Training - FINDA</b> (Employment and training advice)	–	<b>22,500</b>	<b>22,500</b>	<b>–</b>
<b>Birmingham D A.A.T. – Bro-Sis</b> (Tier 2 substance misuse treatment services)	–	<b>44,358</b>	<b>44,358</b>	<b>–</b>
<b>Be-Birmingham – Future Jobs Fund</b> (Funding for Future Jobs Fund placements)	–	<b>295,375</b>	<b>285,375</b>	<b>10,000</b>
<b>Others (Various small projects)</b>	–	<b>55,054</b>	<b>35,029</b>	<b>20,025</b>
	<b>117,899</b>	<b>2,341,728</b>	<b>2,398,418</b>	<b>61,209</b>

## 12 Analysis of Net Assets Between Funds

	<b>Un-Restricted Funds (£)</b>	<b>Restricted Funds (£)</b>	<b>Total (£)</b>
<b>Fund balances are represented by:</b>			
Tangible fixed assets	<b>110,156</b>	<b>–</b>	<b>110,156</b>
Investments	<b>1</b>	<b>–</b>	<b>1</b>
Current assets	<b>189,978</b>	<b>181,379</b>	<b>371,357</b>
Current liabilities	<b>(24,672)</b>	<b>(120,170)</b>	<b>(144,842)</b>
Liabilities due after more than one year	<b>(29,843)</b>	<b>–</b>	<b>(29,843)</b>
<b>Total net assets</b>	<b>245,620</b>	<b>61,209</b>	<b>306,829</b>

**FRESHWINDS**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2011**

## **13 Investments**

During the year the Charity acquired one ordinary share in a newly established company, Freshwinds Information Technology Limited. The company was formed on 8 November 2010 and is a wholly owned subsidiary of Freshwinds Limited.

The first accounting date for Freshwinds Information Technology will be 30 November 2011.

## **14 Related Party Transactions**

The Charity receives income from Freshwinds Institute of Integrated Medicine Limited, a trading company, two of whose directors, namely Mohammed Sulieman Ibrahim Ibn Hassan Al Nur Al-Rahim and Gary De'ath are also Trustees/Directors of the Charity and one of whose Directors is also an Executive Director of the Charity. During the year the Charity received income from this company of £nil (2010: £nil).

The Charity also receives income from Freshwinds Information Technology Ltd, a trading company wholly owned by Freshwinds Limited, one of whose directors, namely Mohammed Sulieman Ibrahim Ibn Hassan Al Nur Al-Rahim is also Trustee/Director of the Charity and two Directors, namely Dr Rhonda Theresa Lee and Steven Moralee are Executive Directors of the Charity. During the year the Charity received income from this company of £420 (2010: £nil).