

FRESHWINDS
REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2002

Index	Page
Legal and administrative information	1
Trustees' Annual Report	2 - 7
Statement of trustees' responsibilities	8
Report of the auditors	9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12 - 16



FRESHWINDS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2002

Legal and Administrative Information

On 31 January 2002 all the assets and liabilities of Freshwinds Charitable Trust were gifted to Freshwinds, a company limited by guarantee without a share capital. The company is a registered charity, governed by its memorandum and articles of association.

Trustee Directors: Mohammed Sulieman Ibrahim Ibn Hassan Al Nur Al Rahim
Michael David Langford
Clive Peter Robotham
Dr. Rhonda Theresa Lee
Lynette Tatton-Brown
Samantha Louise Mann (resigned 15/02/02)
Yvette Poole (resigned 04/10/01)

The directors of the Charitable Company ("the Charity") are its trustees for the purpose of charity law and throughout the report are collectively referred to as the trustees.

Principal Office: 22 George Road,
Edgbaston,
Birmingham
B15 1PJ

Bankers: Unity Trust Bank plc
4 The Square
111 Broad Street
Birmingham
B15 1AR

The Royal Bank of Scotland
79/83 Colmore Row
Birmingham
B3 2AP

Solicitors: Veale Wasbrough,
Orchard Court,
Orchard Lane,
Bristol
BS1 5WS

Auditors: Horwath Clark Whitehill
Hatherton House
Hatherton Street
Walsall
WS1 1YB

FRESHWINDS

TRUSTEES' ANNUAL REPORT (cont....)

YEAR ENDED 31 MARCH 2002

STATEMENT BY FOUNDER, PRESIDENT AND CHIEF EXECUTIVE MOHAMMED AL-RAHIM

2001 – 2002 was a year of increasing change and consolidation seeing the transition between a very large client base to one that is even bigger. The work of Freshwinds has not been without its difficulties and challenges. Funding strictures have caused stressful situations and once again the support of senior Directors and staff / volunteers have been called upon to rally round and work with even more effort to sail safely through stormy seas.

2001-2 will be in many ways the end of the old and the new rebirth of the charity not least because of the change from *Freshwinds Charitable Trust* to **Freshwinds** (a charitable company.) This change was planned for since late 2000, but also because old projects finishing this year will be replaced by new and exciting work within areas of activity previously either not worked in by Freshwinds or limited in size and scale.

By late Autumn / early Spring 2002-3 we expect a large number of new projects to come on stream that will provide the charity with a longer term funding base and activity structure. Further, Freshwinds' international partnerships shall see the charity into a bright and prosperous future serving the needs of clients and communities in the wider sense.

I thank, as always, all the dedicated staff and supporters for their efforts in the last year.

INTEGRATIVE MEDICINE PROJECT AND THERAPEUTIC SERVICES

"Integrative medicine is a harmonious and synergistic blend of conventional and complementary medicine within a safe environment."

Since the establishment of Freshwinds in 1992 the work of the charity has facilitated a great deal of direct client therapeutic intervention particularly for the larger client groups of people living with Cancer, HIV, Multiple Sclerosis, Hepatitis, and others. This has included significant and sustained benefit in symptom control especially related to pain, nausea, depression and mobility. Overall the quality of life in the individual is much improved thereby supporting the choices of the client and hope towards a future that is as close to normal as possible. Freshwinds now has a total number of over 950 clients and sees approximately 100 to 120 clients a week (all services inclusive.)

The key individuals within the Integrative Medicine project and therapeutic department are Dr. Rhonda Lee (Director of Clinical Integrative Training,) Dr. Pankaj Shah (Medical Officer,) and Christine Cooley (Registered Nurse) and 40 volunteer therapists providing services in the following:

Acupuncture	Alexander Technique	Aromatherapy
Bach Flower Remedy	Chiropractic Therapy	Counselling
Cranio-Sacral Therapy	Homeopathy	Hypnotherapy
Louise Hay Training	Metamorphic Technique	Osteopathy
Psychotherapy	Reiki	Reflexology
Soundwave Therapy	Shiatsu	Yoga.

FRESHWINDS

TRUSTEES' ANNUAL REPORT (cont....)

YEAR ENDED 31 MARCH 2002

In addition therapeutic support also have adjunct services within Citizens' Advice Bureau services, employment project worker, Clinical Community Nurse Specialist, Support groups and Parent Support group.

Important developments within this department in the last year have included:

- Client care pathway development – modified and developed using the commonly used medical system.
- Clinical governance – to ensure standards of care, Freshwinds' healthcare strategy and Clinical Governance settings.
- Teamwork – a policy that encourages working with the health and social services inclusive of GP surgeries, social workers, Macmillan Nurses, specialist nurses, local hospitals, hospital clinics, various resource centres, support groups and special schools.

In addition, therapist meetings and training take place every six weeks. Training is carried out to facilitate the skills of all practitioners and understand the practice of Integrative Medicine. Reviews of all clients are also maintained to monitor client care, determine progress and assess changes and needs of the package of care for the client. Such reviews provide Freshwinds with valuable information from patients that help improve services.

Lastly, Freshwinds has a special interest in developing safety, contra-indications and precautions with regards to Integrative Medicine. This will include developing and reviewing protocols regarding the care of clients within health and safety guidelines.

CHILDREN'S SERVICES

The main objective of Freshwinds' children's services, as in all the work of the charity, is to promote and improve the physical, emotional and psychological well-being of the individual. In the case of child clients this includes support to the family and carer in addition to the child his/herself. Over the last ten years the charity has been able to assist in many life-changing events that have benefited physical and emotional welfare enormously.

Since the start of the Children's Project the charity has seen an influx of children with rare disorders including chromosomal abnormalities, metabolic abnormalities and leucodystrophy. Other child conditions are cerebral palsy, muscular dystrophy, epilepsy and autism.

In 2001-2 the Children's Project has been maintained organisationally by Freshwinds from numerous grants. However in 2002-3 a grant from *BBC Children in Need* will support the post of Children's Medical Officer at Freshwinds that will significantly enhance quality of services for child clients. In particular Freshwinds' Children's Project has a health care strategy aimed at achieving clinical excellence' through:

- Clinical Governance
- Policies, procedures and guidelines
- Therapist / staff recruitment and induction
- Continued professional development
- Client information and feedback
- Research and development.

FRESHWINDS

TRUSTEES' ANNUAL REPORT (cont...)

YEAR ENDED 31 MARCH 2002

Freshwinds' Children's Project has a unique service approach within the UK. In late 2001 Freshwinds was successful in obtaining a grant from *Birmingham Foundation* towards development of a Parents' Support Group. This included a support group, telephone tree, training and mentoring for parents. The grant thus enables the Freshwinds to further add other aspects of family support.

Criminal Records Bureau:

Safety of children at Freshwinds is of paramount importance. Therefore the charity has a Child Protection Policy and all staff and volunteers have to undergo a disclosure from the Criminal Records Bureau. To ensure safety of children Freshwinds also upholds its policy of allowing children only to be seen with an accompanying adult or guardian.

Membership and Links:

Freshwinds is a member of ACT (*Association of Children with Life-threatening or Terminal Conditions and their families*), *Birmingham Children's Fund (Disability Group)*, *Birmingham Palliative Care Network*, *Eastern Birmingham Palliative Care Partnership*, and was consulted in the *Pan Birmingham Cancer Support Strategy*.

FUTURE DEVELOPMENTS

Integrated Medicine Outreach Project:

The New Opportunities Palliative Care programme launched in March 2002 identified the need for support within a more holistic caring approach. This included the role of complementary therapies within an integrative model. Following this Freshwinds is linked with all Birmingham Primary Care Trusts in an effort to develop a partnership along with other organisations to utilise this opportunity and develop a holistic outreach project.

Complementary Medicine Research:

The Department of Health has invited research in complementary medicine and cancer. Freshwinds is working in partnership with University of Central England and other organisations towards research in determining quality of life in complementary medicine.

Medical Board:

Freshwinds supports and maintains a teaching and learning environment and particularly with the complexity of some medical conditions, the charity sees a clear need to have in place supportive medical expertise. This will enable Freshwinds doctors to work in a guided environment and will include medical specialists who will act as a resource of information and guidance. It is proposed there will be an initial ten consultants / specialists on the medical board by 2003.

MIDLANDS HIV INTER-AGENCY NETWORK PROJECT

The Midlands HIV Inter-Agency Network project (supported by Birmingham Health Authority – former- and Birmingham Social Services Joint Finance) concludes in October 2002. This project realised an important strategy for capacity development through opportunities for education, training, employability and employment for people living with and affected by HIV during the time of Joint Finance support between July 1999 to end October 2002 and continued / extended the work of the previous Freshwinds' *New Opportunities* project.

TRUSTEES' ANNUAL REPORT (cont...)

YEAR ENDED 31 MARCH 2002

In the year 2001-2002 the project continued to maintain outcomes within training and employment opportunities through continuation and development of project work focussed within Birmingham and via liaison with agencies of the Midlands HIV Inter-Agency Network (MHIAN) regionally. This included assessment of existing project objectives and implementation of an agreed exit strategy as per the original project application.

Outcomes for the year included:

- Full project internal review and development plans inclusive of assessing agencies of MHIAN for disability access to ensure organisations meet the regulations of the Disability Discrimination Act – particularly those coming into being in 2004.
- Successful funding applications for project extension / development from various new sources.
- Recruitment of new volunteers within the project.
- Regular meetings of the Midlands HIV Inter-Agency Network and development / implementation of project exit strategy inclusive of promoting agency self-reliance through capacity building activities.
- MHIAN agency joint training initiatives.
- Outreach services to local voluntary sector organisations with two hour-long information sessions available to service users.
- Installation and maintaining a new community computer resource at Freshwinds for MHIAN members and service users.

At the time of writing the continuance of the overall themes of this project have been secured through a successful two year grant from *The Community Fund* to assist people living with life-threatening / life-limiting health conditions and disabilities. However a decision on the continuance of the Midlands HIV Inter-Agency Network project and its objectives therein beyond the end of October 2002 will be decided pending a decision for continuation funds from Birmingham City Council Finance Department.

The work of this project, and all services to people living with HIV at Freshwinds, have also been greatly supported by grants from *Elton John AIDS Foundation* in both 2001 and 2002.

THE FINDA PROJECT – FRESHWINDS INFORMATION DISABILITY ADVICE

This project supported through a two-year grant from *the Community Fund* and supportively linked with the *Disability Information and Advice Line (DIAL UK)* is an important development for Freshwinds in 2002. The project enhances the lives of people living with life limiting health conditions and people at risk of life threatening conditions by providing comprehensive disability advice, information and advocacy outreach services via three project workers. In assisting clients the service will be available to carers, dependents, partners and significant others. Freshwinds is an associate member (with full membership pending) of *Royal Association for Disability and Rehabilitation (RADAR)* and *Federation of Information and Advice Centres (FIAC)*.

TRUSTEES' ANNUAL REPORT (cont...)

YEAR ENDED 31 MARCH 2002

FRESHWINDS ADVANCEMENT TRAINING & DEVELOPMENT

Freshwinds Advancement Training and Development, Ltd (FATD) is the training arm of Freshwinds. FATD provides an opportunity for an individual or group to increase awareness in the healing arts, self-development and life-skills that will enhance their lives at a personal and career level. The training programmes of FATD are designed to facilitate the needs of groups from health and social care services.

Courses in 2002-3 include:

- Integrated Medicine for Health Professionals*
- Specialist Workshops
- FATD Diplomas in Integrated Complementary Medicine
- Diploma Integrated Aromatherapy**
- Diploma Integrated Reflexology**
- Essential Medicine

*Course approved and accredited for CME points by Royal College of Physicians

**Students may apply to be members of *Association of Holistic Practitioners (Int)* affiliated with *Institute of Complementary Medicine*.

In addition, FATD will publish the *Integrative Medicine Journal* – a clinically based review of medical and complementary information - that will provide a forum for the dissemination of information on Integrative Medicine and health care issues.

AFRICAN COMMUNITY COUNCIL FOR THE REGIONS

The African Community Council for the Regions (ACCR) was set up in October 2000 and over the last year has become increasingly successful in its funding and activities. The ACCR is developing a substantive partnership with Freshwinds in many areas of activity based on joint principles of integration, cooperation and education.

A number of grant successes have seen the appointment of an African Health team leader and a part-time worker for development activities. A new business plan has been finalised (August 2002) supported by *The Digbeth Trust* and *SRB6*. Both organisations continue to support their partnership activities whilst maintaining their independence.

EUROPEAN PROJECTS AND INTERNATIONAL STUDENT PLACEMENTS

Since January 2002 Freshwinds has been working with European voluntary services and International Cultural Youth Exchange (UK) on an international pilot project called *The European Voluntary Service Multi-Lateral Youth Project*. The project provides activities for the prevention of HIV and AIDS in Eastern Europe and South East Asia in offering training to volunteers. Following the successful grant application Freshwinds is welcoming two new volunteers from Estonia and Samara (Russia) beginning first week of November 2002.

TRUSTEES' ANNUAL REPORT (cont...)

YEAR ENDED 31 MARCH 2002

In addition 2001-2 was the second year of our successful collaboration with the *International Internship Programme* in Japan whereby an Aromatherapist had a student placement at Freshwinds to expand on professional aromatherapy qualifications as well as participate in cultural exchange and training opportunities. The eight-month placement greatly benefited clients, volunteers and staff of Freshwinds and the charity plans to continue and expand this important programme in the coming year.

REVIEW OF THE TRANSACTIONS AND FINANCIAL POSITION OF THE CHARITY

On 31 January 2002 all the assets and liabilities were gifted from Freshwinds Charitable Trust to Freshwinds. These accounts reflect the transactions from this date onwards.

The Registered Charitable Company received donations and grants totalling £31,639 and investment income of £32. A total of £2,280 remained in the bank as at 31st March 2002.

The Charity is organised in accordance with the Charity Commission Guidelines and this report and accounts fully comply with the Charities SORP 2000.

VOLUNTARY HELP

The Trust acknowledges the crucial and significant contribution made by the volunteers both those with professional skills and others who give freely and generously of their time and expertise. The financial reports do not incorporate any value attributed to the number of voluntary hours devoted to the charity. The Registered Charitable Company estimates annually the value of this voluntary assistance plus project work to produce a figure of £800,000 worth of services to client groups and communities. This takes account of work hours contributed by Trustees and 85 volunteers.

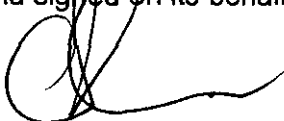
RISK MANAGEMENT

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.

AUDITORS

In accordance with Section 385 of the Companies Act 1985, a resolution proposing the re-appointment of Horwath Clark Whitehill as auditors of the Charity will be put to the members at the Annual General Meeting.

Approved by the Trustees on 4 December 2002
and signed on its behalf:



.....
Clive Peter Robotham

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 MARCH 2002

Company law requires the trustees to prepare accounts for each financial year, which give a true and fair view of the company's state of affairs at the end of the year and of the profit, or loss for that year. In preparing those accounts the trustees are required to :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and ensuring their proper application and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

FRESHWINDS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FRESHWINDS

We have audited the accounts of Freshwinds for the year ended 31 March 2002 which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes set out on pages 12 to 16. These accounts have been prepared under the historical cost convention and the accounting policies set out on page 12.

Respective Responsibilities of Trustees and Auditors

The responsibilities of the trustees for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Trustees' Responsibilities on page 8.

Our responsibility is to audit the accounts in accordance with the relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Trustees' Annual Report is not consistent with the accounts, if the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the charitable company is not disclosed.

We read other information contained in the Trustees' Annual Report and consider whether it is consistent with the audited accounts. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the accounts. Our responsibilities do not extend to any other information.

Basis of Opinion

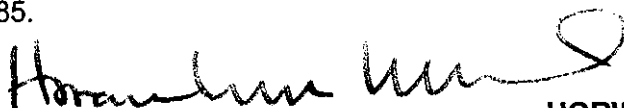
We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the accounts 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 information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the accounts 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 accounts.

Unqualified Opinion

In our opinion the accounts give a true and fair view of the state of affairs of the charitable company as at 31 March 2002 and of incoming resources and application of resources, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Hatherton House
Hatherton Street
Walsall
WS1 1YB



HORWATH CLARK WHITEHILL
Chartered Accountants
and Registered Auditors

4 December 2002

FRESHWINDS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE)

YEAR ENDED 31 MARCH 2002

	Note	Un Restricted Funds £	Restricted Funds £	Total 2002 £	Total 2001 £
INCOMING RESOURCES					
Donations and grants	2	10,577	21,062	31,639	-
Investment income		<u>32</u>	<u>-</u>	<u>32</u>	<u>-</u>
TOTAL INCOMING RESOURCES		<u>10,609</u>	<u>21,062</u>	<u>31,671</u>	<u>-</u>
RESOURCES EXPENDED					
Wages and salaries	3	8,206	13,034	21,240	-
Operational and Project expenses	6	10,555	5,990	16,545	-
Depreciation Fixtures, equipment & computers		<u>1,267</u>	<u>-</u>	<u>1,267</u>	<u>-</u>
TOTAL RESOURCES EXPENDED		<u>20,028</u>	<u>19,024</u>	<u>39,052</u>	<u>-</u>
NET INCOME		(9,419)	2,038	(7,381)	-
NET GIFT FROM FRESHWINDS CHARITABLE TRUST		<u>(1,591)</u>	<u>2,017</u>	<u>426</u>	<u>-</u>
NET MOVEMENTS IN FUNDS FOR THE YEAR		<u>(11,010)</u>	<u>4,055</u>	<u>(6,955)</u>	<u>-</u>
FUND BALANCES CARRIED FORWARD AT 31 MARCH 2002		<u>(11,010)</u>	<u>4,055</u>	<u>(6,955)</u>	<u>-</u>

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 12 to 16 form part of these accounts.

FRESHWINDS

BALANCE SHEET

31 MARCH 2002

	Notes	£	2002	£	2001
					£
FIXED ASSETS					
Tangible assets	7			<u>29,125</u>	_____
CURRENT ASSETS					
Debtors		22,028			-
Cash at bank and in hand		<u>2,280</u>			-
		<u>24,308</u>			_____
CREDITORS amounts falling due Within one year					
Bank loan		6,710			-
Other creditors		37,764			-
Accruals		<u>4,999</u>			_____
		<u>49,473</u>			_____
NET CURRENT LIABILITIES				(25,165)	-
CREDITORS amounts falling due After one year					
Bank Loan				<u>(10,915)</u>	_____
NET LIABILITIES				<u>(6,955)</u>	=====
Financed by:					
FUNDS					
Unrestricted	8			(11,010)	-
Restricted				<u>4,055</u>	_____
				<u>(6,955)</u>	=====

Approved by the trustees on
and signed on its behalf :

2002

.....
Clive Robotham

.....
Mohammed Suleiman Al Rahim

The notes on pages 12 to 16 form part of these accounts.

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2002

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting by Charities (SORP 2000) issued in October 2000, applicable accounting standards and the Companies Act 1985. The principal accounting policies adopted in the preparation of the accounts are as follows:

Incoming resources

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

Interest receivable

Interest is included when receivable by the charity.

Resources expended

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

The charity has used the exemption under S348 SORP 2000 not to use the expenditure headings and sub-headings required under S60 of SORP 2000.

Operating leases

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

1.2 Depreciation of Tangible Assets

Fixed assets are depreciated over their estimated useful lives as follows :-

Fixtures, equipment and computers - 25% straight line

FRESHWINDS**NOTES TO THE ACCOUNTS****YEAR ENDED 31 MARCH 2002****2. DONATIONS AND GRANTS**

Donations and grants were received from the following organisations :-

	Un-Restricted Funds 2002 £	Restricted Funds 2002 £	2001 £
St James Trust	-	-	-
Crusaid	-	450	-
Birmingham Council Joint Finance	-	14,730	-
Elton John Foundation	-	-	-
Birmingham Social Services	-	-	-
Lloyds TSB	-	-	-
Birmingham Health Authority	-	5,882	-
Birmingham City Council NRF Grant	-	-	-
Others	<u>10,577</u>	<u>-</u>	<u>-</u>
	<u>10,577</u>	<u>21,062</u>	<u>-</u>

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2002

3.	STAFF	2002 £	2001 £
	Staff costs:	<u>21,240</u>	-
		<u>21,240</u>	-
	The weekly average number of employees during the year was made up as follows:	No	No
	Employees	<u>8</u>	<u>8</u>
		<u>8</u>	<u>8</u>

Dr Rhonda Theresa Lee, a trustee, received a salary of £3,500.

Mr. Al Rahim, a trustee, received telephone expenses during the year totalling £57.

4.	INTEREST PAYABLE	2002 £	2001 £
	On bank loan		
	- repayable within five years	<u>300</u>	-
		<u>300</u>	-
5.	INTEREST RECEIVABLE	£	£
	Interest on cash deposits	<u>156</u>	-

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2002

6. OPERATIONAL AND PROJECT EXPENSES

	2002		2001
	Un-restricted Funds	Restricted Funds	
	£	£	£
Building			
Rent	2,711	2,367	-
Repairs and maintenance	-	-	-
Insurance	<u>590</u>	<u>135</u>	<u>-</u>
	3,301	2,502	-
Utilities			
Water rates	-	-	-
Light and heat	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-
Postage, Stationery & Advertising			
Project costs	754	1,150	-
Office function expenses	126	-	-
General office expenses	<u>1,098</u>	<u>851</u>	<u>-</u>
	1,978	2,001	-
Telephone			
Projects	<u>406</u>	<u>220</u>	<u>-</u>
Motor Vehicles & Lease Equipment			
Lease	927	-	-
Insurance	<u>-</u>	<u>-</u>	<u>-</u>
	927	-	-
Other Expenses			
Auditors fees for audit services	2,700	-	-
Auditors fees for other services	15	-	-
Book-keeper	-	-	-
Bank charges	280	-	-
Hardship payments	-	450	-
Therapy consultancy fees	203	46	-
Training	105	-	-
Sundry expenses	297	188	-
Patient health care products	43	7	-
Volunteer travel expenses	-	576	-
Loan interest payable	<u>300</u>	<u>-</u>	<u>-</u>
	<u>3,943</u>	<u>1,267</u>	<u>-</u>
	<u>10,555</u>	<u>5,990</u>	<u>-</u>

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2002

7. TANGIBLE FIXED ASSETS

	Fixtures, Equipment & Computers £
Cost:	
Additions – Gift from Freshwinds Charitable Trust	30,207
Other	<u>185</u>
At 31 March 2002	<u>30,392</u>
Depreciation:	
Provision for the Year	<u>1,267</u>
Net Book Value	
At 31 March 2002	<u>29,125</u>

8. FUNDS

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects. Restricted funds are funds which have been given for particular purposes and projects.

9. FINANCIAL COMMITMENTS

At 31 March 2002, the company has annual commitments under non-cancellable leases as follows :

	Land and Buildings	
	2002	2001
	£	£
Two to five years	<u>32,312</u>	<u>27,431</u>

FRESHWINDS

DETAILED INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31 MARCH 2002

	2002	2001
	£	£
DONATIONS AND GRANTS	31,639	-
RESOURCES USED		
Rent	5,078	-
Water rates	-	-
Insurance – Lease Equipment	-	-
Insurance – Building	725	-
Wages and salaries	21,240	-
Light and heat	-	-
Repairs and maintenance	-	-
Telephone	626	-
Postage, stationery and advertising	1,904	-
Office function expenses	126	-
General office expenses	1,949	-
Travelling expenses	576	-
Motor vehicle lease	927	-
Equipment lease	-	-
Audit fees	2,700	-
Book-keeper	-	-
Legal and professional fees	15	-
Patient health care products	50	-
Bank charges	280	-
Hardship payments	450	-
Therapy consultants	249	-
Training	105	-
Sundry expenses	485	-
Depreciation:		
Fixtures, Equipment and Computers	1,267	-
	<u>38,752</u>	<u>-</u>
	(7,113)	-
OTHER INCOME AND EXPENSES		
Gift from Freshwinds Charitable Trust	426	-
Bank interest received	32	-
Loan Interest Payable	(300)	-
	<u>-</u>	<u>-</u>
NET MOVEMENTS IN FUNDS FOR THE YEAR	<u>(6,955)</u>	<u>-</u>