

FRESHWINDS

A COMPANY LIMITED BY GUARANTEE

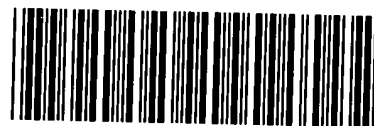
COMPANY NUMBER - 03936089

REGISTERED CHARITY - 1079968

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

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Table of Contents

<i>Legal and Administrative Information</i>	1
<i>Founder, President and CEO's Statement</i>	2
<i>Vice President and Director of Integrated Medicine Statement</i>	4
<i>Director of Development, HR and Finance – Statement</i>	6
<i>Future Developments</i>	7
<i>Trustees Report</i>	8–10
<i>Independent Examiner's Report</i>	11
<i>Statement of Financial Activities</i>	12
<i>Balance Sheet</i>	13
<i>Notes To The Accounts</i>	14–23

FRESHWINDS

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2016

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 (Founder, President and CEO)
Justin Kite (Chair) (Resigned 21/12/2015)
Roland Heinke
Nicholas Scott
Dr Sukdev Singh
Jacqueline Whitehead

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

Executive Directors: Linette Tatton-Brown (Vice President and Director of Integrated Medicine)
James Voller (Director of Development, HR and Finance)

Principal and Registered Office: Freshwinds
Prospect Hall
12 College Walk
Selly Oak
Birmingham
B29 6LE

Banker: Triodos Bank
Brunel House
11 The Promenade
Bristol
BS8 3NN

Solicitors: Brown Jacobson
Victoria Square House
Victoria Square
Birmingham
B2 4BU

FRESHWINDS

FOUNDER, PRESIDENT & CEO'S STATEMENT

YEAR ENDED 31 MARCH 2016

Firstly, over the last year I would like to say I am indebted to the directors, staff, volunteers and Trustees who have shown an enormous dedication to our organisation through all the challenges we have faced. Everyone's commitment to our organisation's values and beneficiaries is a testament to the goodness of human beings and their care for each other.

Normally I add this comment at the end of my statement; however I feel that without the commitment from everyone, our charity's challenging transition would not be possible. Everyone in the UK is experiencing "Austerity Britain" and the impact on the local services of the reduction in local funding has now become somewhat extreme; demand for services have risen as both public and voluntary sector services are drastically reduced or disappearing. Underlying this is the context of a growing city with a large number of children and young people both in the indigenous and diaspora communities. When combined with the demographics of an ageing population there is an increasing requirement for more support for long-term health needs as their well-being has been undermined and become harder to manage. In discussion with MPs, councillors and other voluntary sector CEOs everyone appears to agree that the reduction in funding, social care and voluntary sector support has caused an increase in emergency and triage care costs where previously social care and the voluntary sector contracts could absorb this demand at a generally lower cost. It appears that no one has an immediate solution to this and it is apparent that these times of austerity will continue for the coming few years based on forecasts.

Based on the above, Freshwinds' future transition into complete health services is vital for Birmingham and its communities. Indeed, on reflection, we are going back to our original health themes that we started with 25 years ago.

Our Jesoor-Al-Salaam Capital Building Programme (Land Purchase) has been unfortunately further delayed by the vendor of the land choosing to review how they release the site even though we had reached the heads of agreement after long negotiations over many months. The owners of the site have raised questions about their own needs and whether to sell the site as a single plot instead of two smaller plots.

Birmingham's medium and long-term forecast for land use is very congested: there are large parts of the city being reserved for High Speed 2, *Birmingham Smithfield* and landmark housing redevelopments. This makes the acquisition of a suitable large plot a challenge even though we have had assistance and support from the planning department in the council. Consequently this has delayed our £10m land donation and the infrastructure money attached to it. This has caused further complications for us that we are meeting the challenge of. We are pursuing other sites that are potentially suitable as a contingency.

Regardless of the charity's current constraints on funding and challenges we have continued to provide an enormous amount of high-quality services for the citizens of Birmingham and their families in a range of activities and support. We are happy to continue to celebrate the progress of the Evolutions of Health programme and the success of our advice-giving services, helping people with the welfare rights support and debt issues. We have also carried out a large number of wins at tribunal for people who are living with disabilities. Our Integrative Medicine programme, counselling and carer services have had a lot of success and are expected to grow in the future. We are also grateful for the continuing support of the MAC AIDS Fund - this has enabled us to help many people who would otherwise be destitute and experience health-crises.

FRESHWINDS

FOUNDER, PRESIDENT & CEO'S STATEMENT

YEAR ENDED 31 MARCH 2016

We are delighted to have received funding from the Baring Foundation for a project that is very important. This involves creating a website that is accessible for everyone that helps people and organisations to understand the Care Act 2016 in conjunction with the Equalities Act 2010. Many smaller organisations do not have the resources to do so and these resources will enable them to advocate for themselves as individuals or on behalf of their service users. There is very little case law at present to help the above to advocate in this area. We have many law students and lawyers who have agreed to contribute to this programme and we hope to further develop this into full training early in 2017.

We are sad to see the end of the Community Health Champions programme despite it winning a National Public Health Award. We thank all of the staff and volunteers on this project and the outcomes that they achieved helping people in the community. Unfortunately it has simply ended due to funding cuts.

Our Children's Centre contracts with SureStart are continuing. The work carried out is exceptional as is the needs of the families in Birmingham. Although this is a key area of demand in Birmingham, they are experiencing cuts as part of the reduction in overall Birmingham City Council funding. We also carried out a lifestyle consultation on behalf of Birmingham City Council Public Health: this was the most successful to date of BCC and with the help of staff and volunteers received over 3,500 responses towards the final total of 4,756. This is the largest consultation ever by BCC. We carried out a lot of street canvassing as well as collaborating with our network of third sector organisations.

One very sad occurrence happened this year that has impacted on some of our work in the Gulf, but even more so on a personal level. One of our main volunteers, and great helper in the United Arab Emirates Mr Mohamed Babiker Ibrahim succumbed to stroke which has left him in a much debilitated situation with poor health. The prognosis is it will be a long rehabilitation. Obviously we are frustrated as we would have been able to reduce the time taken for rehabilitation should he have been resident in the UK. We all send to him and his family our thoughts and prayers for a swift and full recovery.

Once again I would like to thank the volunteers, staff, directors and Trustees of Freshwinds for their wonderful support which has been so sorely needed over these last few years when the environment that we work in has been so challenging. We now look to the future and hopefully brighter times ahead.



Mohammed Al-Rahim
Founder, President and CEO

15/03/2017
Date

FRESHWINDS

VICE PRESIDENT AND DIRECTOR OF INTEGRATED MEDICINE STATEMENT

YEAR ENDED 31 MARCH 2016

In this report I acknowledge our team of dedicated and conscientious therapists that give freely of themselves, their time, their expertise and professionalism. Without these people Freshwinds would not be able to deliver a service, which currently is free at the point of delivery, to our clients living with life limiting and life threatening illnesses.

Our clients can self-refer, but mainly our referrals come in from clinical nurse specialists (CNS), oncologists, GPs and support workers. By providing integrated Complementary Therapeutic interventions alongside conventional treatment the aim is to improve the quality of the client's health and wellbeing.

During the period April 2015 – March 2016 there was a noticeable change in the commissioning climate: moving forward we will adapt to the growing financial challenges. Freshwinds ceased delivering an outreach service "Living Choices" in this year. It was commissioned by a local CCG, and included providing Complementary Therapies for client's who had a prognosis of "end of life", in their preferred place of care, providing support for their quality of health and wellbeing with dignity and calm. This was an incredibly successful project, however has also been a casualty of the commissioning changes and is now no longer provided by anyone.

Freshwinds recognise one of the elements of change in the commissioning preferences was the shift away from single providers to a "consortium" type model of working, with a lead partner. In line with this trend Freshwinds Integrated Medicine department is a partner in three different consortiums.

The first consortium is the Edgbaston Wellbeing Hub (EWH), which is in its second year and is a pilot project in which Freshwinds' role is to provide Wellbeing (IAPT) services and benefits advice to patients listed with GP's in the Edgbaston Medical Centres.

The second consortium is an adult IAPT service. We continue to develop and expand this service which is in line with Government and NHS England's priorities, regarding improving and supporting clients' mental and emotional health and wellbeing.

During the course of this commissioning year we decided to develop a dedicated Wellbeing /Psychological service in its own right, to run in tandem with our primary service of Integrated Complementary Therapies. On this project in its first year we worked with 49 clients and successfully saw great improvements for these individuals.

The first quarter of 2016 we saw a scaling up of the IAPT project, as the Consortium was commissioned to provide further wellbeing services for Forward Thinking Birmingham (FTB), an IAPT service for children and young adults. This was in preparation to start the project 1st April 2016.

The third consortium Freshwinds provides services for is Forward Carers Birmingham (FCB). This is a project commissioned by Birmingham City Council (BCC), to providing practical support services, advice, wellbeing and respite services to part-time and full-time carers. It is recognised that there is great benefit for all parties that the main carer has this type of support to underpin their physical and emotional resilience, to enable them provide the continuous care usually required for the person who is being cared for.

Freshwinds Integrated Medicine Department is also forging further links with Birmingham Children's Hospital (BCH) to deliver therapies to the carers of the long term stay children and where appropriate the children themselves. The project will start with a single ward but other departments have also expressed their interest in have a provision of this service.

FRESHWINDS

VICE PRESIDENT AND DIRECTOR OF INTEGRATED MEDICINE STATEMENT

YEAR ENDED 31 MARCH 2016

Looking to the future, it is our intent to continue to build on all the current projects to increase our ability to meet the growing needs particularly around wellbeing, and partnership working with children.

I am dedicated to the work that I do at Freshwinds because of the great outcomes we achieve for our clients and the ability to work with a team of very dedicated colleagues. I am deeply grateful for their commitment to the success of the work we undertake our passion to help those experiencing life-limiting and life-threatening illnesses.

We know the environment is challenging, but we look forward to meeting our objectives over the coming years with the continued support of our volunteers and colleagues.



Linette Tatton-Brown
Vice President,
Director of Integrated Medicine

15/03/2017

Date

FRESHWINDS

DEPUTY CEO, DIRECTOR OF DEVELOPMENT, HR AND FINANCE – STATEMENT

YEAR ENDED 31 MARCH 2016

In addition to the CEO's statement of thanks to the people that have volunteered and worked for the charity, I would like to extend my thanks to the funders, partner organisations and Birmingham community. In these times of austerity and cuts the continued efforts by many organisations to work so hard and work so collaboratively is admirable.

Whilst this year has undoubtedly been challenging, we have commenced the transformation of the charity. There is no doubt in the minds of the directors that we as an organisation want to fully establish ourselves in the theme of health and wellbeing. This is in relation to our future family hospice and related projects. At this point another plot of land has become available to bring our number of locations for the new building to three. While the previous site we were interested in has proved less viable, we are finding it serendipitous that the new sites that have become available to us are far more suitable. Indeed, the new sites will require less time and money to clear/prepare for construction: this will lead to a saving of between three and four million pounds and leaving us a million pounds for infrastructure and transitional plans. As I write this we are now certain that we will have an agreement regarding purchase which is great news for us as our funders for this project were concerned and were advising us to consider locating the project to outside the greater West Midlands conurbation. Given the charity's history and the needs of the area, we were reluctant to do so.

We have always believed (and recent studies about the viability have confirmed this) that the need in the West Midlands is substantial and likely to increase in the future. Due to the sad occurrence in the United Arab Emirates of Mr Mohamed Babiker Ibrahim's illness and incapacity at present we have delayed the establishment of an office in the UAE for the near future. In any case this office was going to be staffed by volunteers and in collaboration with local partner organisations. We do not foresee us establishing a permanent and staffed office for the next few years as this will be costly and most of our initial donors for Jesoor Al-Salaam capital programme are high net-worth individuals making the requirement of an UAE-based office unnecessary.

In the long term we still intend to open a UAE-based office as the project expands and we expand to include smaller donors in future funding. We are also greatly aware for the need of a strong, robust and secure system to accept smaller donations from UAE sources. This is to ensure that all donations are processed correctly and robustly for the purposes of the UK and UAE governments and charity-governing bodies. This is crucial to maintain our security and charity's articles.

We are very grateful to our partners, funders, supporters and suppliers who have stood behind us in so many ways and supported us to weather what has been a very challenging period for the organisation.



James Voller
Director of Development, HR and Finance

15/03/2017
Date

FRESHWINDS

FUTURE DEVELOPMENTS

YEAR ENDED 31 MARCH 2016

As at the time of writing this Annual Report (early 2017) the 14 acre site that we were looking to purchase is still in review and therefore not available for us to purchase. From what we understand this site is most likely to come onto the market circa 2018. We have therefore taken the decision not to pursue this site at all.

Thankfully in late February 2017 there has come onto the market a city site of 12 acres and we have recently bid for it as well as being in discussions regarding a 10 acre site which is off market at present, but is located on the outskirts of the city. We are also in discussions with colleagues who are part of a development consortium for a very large site.

With these three opportunities we are now highly confident of resolving and securing a site and gaining our infrastructure money. This is vital to the continuation and transformation of our charity into the vital areas of family health and wellbeing and also to us gaining an international reputation for training hospice medical and ancillary staff from both multi-faith and non-faith perspectives. This will of course include our experience of 25 years of providing rehabilitative care and support through the concept of Integrative Medicine. We have a deep knowledge of how to use combinations of therapy as an adjunct to modern medicine to create the environment for an exponential healing or rehabilitative outcomes.

We plan for this site to include housing for international staff and interns. We are expecting this to be one of the majority income streams/sponsorship for our family hospice and education centre. Whilst the loss of the 14 acre site and the work involved in getting to the Heads of Terms (including a lease back) took a long time we are still looking at this positively as there will be less delay on the build programme for the family hospice and education centre it will be much more straight forward (no need for site clearance and preparation) and therefore faster. The original 14 acre site had advantages and disadvantages; one of the negatives was that it would have elongated our build time.

We are going to extend our programmes in counselling over the next year which we are sure will become a very good income provider for our organisation.

There are many developments and positive changes within the CCGs as part of the Sustainability and Transformation Plans in the region. Whilst there are of course challenges for the NHS and the health system, we are discussing with our networks about new possibilities that these changes are creating and how we can work on new developments together to benefit from them.

We have been working with Birmingham Children's Hospital through our Integrative Medicine department for some time. There have been stops and starts due to changes within their staffing structure. We are now being asked to work with other departments than the children's liver ward about future projects. We see this as potentially very positive for joint working and other initiatives. We will also look to do this with other hospitals, although it is our first priority to expand existing relationships.

Given the transformation that we are experiencing there are opportunities we wish to explore within Hospice at Home and Care at Home. We are waiting to see the strategic direction of plans in the NHS and at governmental level before we make any commitment. These care projects are something that we would want to have fully funded from statutory funding rather than being funded from voluntary sources.

FRESHWINDS

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2016

Structure, Governance and Management

Freshwinds is registered charity and a company limited by guarantee operating under its memorandum and articles of association dated 21st February 2000.

The Trustees of the Charity are its Directors and decisions are made by the Trustees acting as a quorate body. Major risks have been reviewed and systems or procedures have been established to manage those risks.

Objectives, Activities and Public Benefit Freshwinds principal objectives are:

Freshwinds' principal 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.

Achievements and Performance and Financial Review

The Registered Charitable Company received donations and grants totalling £978,332.

The unrestricted funds have remained in deficit at the end of this financial year. The Board of Trustees have taken remedial action to this and have significant investment post year-end from a third party donor.

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

FRESHWINDS

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2016

Auditors

The Charity is not required to obtain an audit and the members have not required the charity to obtain an audit for this financial year.

Members' Guarantee

Each member's liability is limited by guarantee to £1 and consequently the company does not have a share capital.

The Charity has in place indemnity insurance for the Trustees in the sum of £5,000,000

In preparing this report the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006

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 C.V. 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.

Use of Volunteers

The Trustees wish to express their gratitude to the many volunteers who support Freshwinds and without whom it would not be possible for the organisation to continue to provide the vital services that it does.

Subsidiaries

The Charity has 3 trading subsidiaries namely Freshwinds Information Technology Ltd, Freshwinds Institute of Integrated Medicine Ltd, Freshwinds Immigration Advice Solutions Ltd. Freshwinds Care Developments Ltd is currently dormant.

Related Parties

Mohammed Al-Rahim is also the Chair of Trustees of African Community Council for the Regions.

FRESHWINDS

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2016

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 trustees 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.

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.

Approved by the Trustees and signed on their behalf:



Mohammed Sulieman Al-Rahim
Founder, President and CEO

15/03/2017
Date

FRESHWINDS

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS AND TRUSTEES OF FRESHWINDS
YEAR ENDED 31 MARCH 2016**

We report on the accounts of the Charity for the year ended 31 March 2016, which are set out of pages 12 and 13.

Respective responsibilities of the trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the Charities Act
- Follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- State whether particular matters have come to our attention.

Basis of the Independent Examiners Statement

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures of the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

1. **Which gives us reasonable cause to believe that, in any material respect, the requirements:**
To keep accounting records in accordance with section 41 of the 1993 Act:
To prepare accounts which accord with the accounting records
Have not been met:

or
2. **To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.**

Huntingdon Accountancy Services

Huntingdon Accountancy Services Ltd
15 Stag Drive
Huntington
Cannock
WS12 4UJ

Date: 15/03/2017

FRESHWINDS

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2016

	Note	Un- Restricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
INCOMING RESOURCES					
Income from Charitable Activities					
Donations and grants	4	40,619	767,127	807,746	1,122,840
Incoming Resources from Generated Funds					
Other Income	5	<u>170,586</u>	-	<u>170,586</u>	<u>89,156</u>
TOTAL INCOMING RESOURCES		<u>211,205</u>	<u>767,127</u>	<u>978,332</u>	<u>1,211,996</u>
RESOURCES EXPENDED					
Charitable Activities	8	298,614	720,161	1,018,775	1,324,727
Governance costs	9	-	<u>1,200</u>	<u>1,200</u>	<u>6,600</u>
TOTAL RESOURCES EXPENDED		<u>298,614</u>	<u>721,361</u>	<u>1,019,975</u>	<u>1,331,327</u>
NET INCOMING RESOURCES AND MOVEMENT IN FUNDS		(87,409)	45,766	(41,643)	(119,332)
Transfer Between Funds		-	-	-	-
FUND BALANCES BROUGHT FORWARD AT 1 APRIL 2015		(169,491)	-	(169,491)	(50,159)
FUND BALANCES CARRIED FORWARD AT 31 MARCH 2016		<u>(256,901)</u>	<u>45,766</u>	<u>(211,135)</u>	<u>(169,491)</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 14 to 23 form part of these accounts.

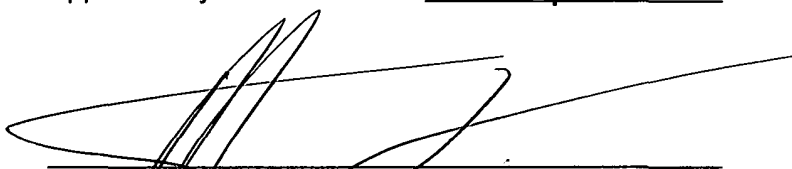
FRESHWINDS
BALANCE SHEET
31 MARCH 2016

	Notes	£	2016 £	2015 £
FIXED ASSETS				
Tangible assets	10		<u>54,166</u>	<u>64,653</u>
INVESTMENTS				
	11		<u>7</u>	<u>7</u>
CURRENT ASSETS				
Debtors	12	140,945		150,068
Cash at bank and in hand		<u>35</u>		<u>60</u>
		<u>140,980</u>		<u>150,128</u>
CREDITORS amounts falling due				
Within one year				
Trade creditors		248,501		147,751
Amounts due to subsidiaries		-		1,911
Other taxes and social security costs		35,991		82,344
Bank loan and overdraft		24,372		46,645
Other creditors		89,349		92,153
Accruals and deferred income	14	<u>8,075</u>		<u>13,475</u>
		<u>406,288</u>		<u>384,279</u>
NET CURRENT (LIABILITIES)/ ASSETS			(265,308)	(234,151)
NET (LIABILITIES)/ASSETS			<u>(211,135)</u>	<u>(169,491)</u>
FUNDS				
Unrestricted			(256,901)	(169,491)
Restricted	16		45,766	-
			<u>(211,135)</u>	<u>(169,491)</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the trustees on 15/03/2017 and signed on their behalf:


 Mohammed Sulieman Al-Rahim

The notes on pages 14 to 23 form part of these accounts.

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2016

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 Trustees have prepared the accounts on a going concern basis and are not aware of any circumstances likely to affect this in the foreseeable future.

As the parent company, the company has not prepared group accounts in accordance with the Companies Act 2006 for small companies exemption.

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.

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.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2016

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Operating leases

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

Hire Purchase and lease purchase

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives and those held under finance lease are depreciated over their estimated useful lives or the lease term whichever is shorter. The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

2.4 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.

2.5 Depreciation of Tangible Assets

Fixed assets costing more than £100 are capitalised and depreciated over their estimated useful lives as follows :-

Office equipment	- 20% straight line
Computer equipment	- 20% straight line
Furniture and fixtures	- 20% reducing balance
Leasehold premises	- 4% straight line

3 Going Concern

The financial statements have been prepared on a going concern basis notwithstanding that at year end the net liabilities exceeded the Charity's assets and that the fund balance continues to be in deficit. The Trustees have considered the appropriateness of preparing these financial statements on a going concern basis and have decided that it is still appropriate to do so for the following reasons.

The Charity has agreed a significant donation of £10,000,000 from an international funder which will improve the cash flow and financial position of the Charity and secure its financial position for the foreseeable future. This is an initial, first donation towards a large collection of programmes which includes a significant capital building project as its centrepiece which will form a solid asset base for the Charity into the future. The Trustees had anticipated that this initial donation would be received earlier but a number of factors have culminated in some significant delays. This is partly due to the progress of negotiations regarding the purchase of land to which this funding relates. At the time of writing, the Trustees are pleased to report that they are currently engaged in negotiations in relation to 3 sites and so

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2016

they are very confident that they will conclude an agreement in respect of one of these by the end of March 2017. The Trustees have sought and received further written confirmation from the funder that the first donation of £10,000,000 is still committed and whilst the Trustees consider those funds to be an owing to the Charity have decided prudently not to include them as a debtor within the financial.

The Charity is also actively engaged with a number of other donors to agree further significant donations towards its Jesoor Al Salaam programme. Senior representatives of the charity have already made 2 visits to representatives of potential donor organisations in the Gulf for very productive meetings. Some of these discussions have been hampered by the illness of our volunteer representative in the UAE but we plan to visit again shortly with a view to securing more funding and support.

On the basis of the above, and despite all of the challenges that the Charity has faced, the Trustees are very confident about the future prospects of Freshwinds and consider that it is appropriate for these financial statement be prepared on a going concern basis.

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2016

4. DONATIONS AND GRANTS

Donations and grants were received from the following organisations :-

	Un-Restricted	Restricted	
	Funds	Funds	
	2016	2016	2015
	£	£	£
BCC - Supporting People	-	129,934	410,168
Primrose Hospice	-	1,200	1,200
B'ham CCGs - Living Choices	-	25,861	52,527
BCC – B'ham HIV Partnership	-	67,500	94,623
Aquarius - Coventry Advocacy Project	-	-	4,379
Client Grants	-	350	-
JMHCT - Community Health Champions	-	25,625	5,455
B'ham Public Health - HIV/AIDS Support	-	29,176	-
Evolutios of Health – Heritage Lottery	-	-	49,350
BCC - Surestart Family Health	-	243,338	245,084
FINDA –Safe and Sound	-	10,500	9,229
BIG Lottery - Positive Health Choices	-	48,925	98,600
Together Against Cancer	-	-	37,159
B'ham Public Health - Community Champion	-	45,000	3,250
Forward Carers	-	6,135	-
Wellbeing Consortium (Counselling)	-	13,003	-
Baring Foundation (Legal Research)	-	20,891	-
B'ham Public Health - Lifestyles Consultation	-	30,800	-
World TB Day	-	-	8,250
Severn Trent Water Org	-	-	6,704
MAC AIDS Fund	-	50,000	47,500
Hilton Foundation	-	-	4,178
Harborne Community Chest	-	-	7,500
UK Online – English My Way	-	-	6,000
Harborne Parish – KX HPLC	-	5,969	5,969
Others	40,619	12,920	<u>25,715</u>
	<u>40,619</u>	<u>767,127</u>	<u><u>1,122,840</u></u>

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2016

5. OTHER INCOME	2016	2015
	£	£
Recovery of wages and office costs	13,363	18,988
ICYE Students	9,559	530
Provision of training facilities	6,000	250
FINDA Income from Advice and Welfare	141,664	68,089
Therapy Services	<u>-</u>	<u>1,299</u>
	<u>170,586</u>	<u>89,156</u>

6. STAFF	2016	2015
	£	£
Staff costs:		
Wages and Salaries	582,222	869,825
Employers NI	<u>50,628</u>	<u>73,492</u>
	<u>632,850</u>	<u>943,317</u>

The weekly average number of employees during the year was made up as follows:	No	No
Employees	<u>35</u>	<u>42</u>
	<u>35</u>	<u>42</u>

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 £53,526 (2014: £53,526) – Chief Executive.

At 31st March 2016 £50,337 (2015: £27,360) was owed to Mr Al-Rahim in respect of his salary

No expenses were paid to Trustees during the year.

7. INTEREST PAYABLE	2016	2015
	£	£
Bank Interest	<u>930</u>	<u>1,075</u>
	<u>930</u>	<u>2,554</u>

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2016

8. CHARITABLE ACTIVITIES

	2016		2015
	Un-Restricted Funds	Restricted Funds	
	£	£	£
Wages and Salaries	188,173	444,677	859,269
Rent and rates	84,438	115,100	201,857
Repairs and maintenance	796	-	931
Insurance –Medical, Public Liability	-	11,127	13,120
Recruitment costs	-	901	420
Printing, postage, stationery	-	5,677	6,049
Subscriptions	321	2,026	103
Project and promotional costs		87,899	86,082
Telephone		10,363	9,573
Office equipment rental		-	7,671
Travelling expenses	3,802	2,349	8,876
Professional fees	5,773	2,841	13,178
Hardship payments	444	-	200
Therapy consultancy fees		15,399	10,706
Training		570	6,693
Patient health care products		809	323
Sundry Expenses	1,423	-	2,713
Depreciation	10,487	-	26,311
Support staff		20,423	61,566
Bank charges	2,027	-	3,284
Bank interest payable	930	-	1,075
Interest on overdue taxation	-	-	5,196
Provision against amounts due from subsidiaries	-	-	(459)
	<u>298,614</u>	<u>720,161</u>	<u>1,324,727</u>

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2016

9. GOVERNANCE COSTS

	2016	2015
	£	£
Independent Examiner's fees	<u>1,200</u>	<u>6,600</u>

10. TANGIBLE FIXED ASSETS

	Leasehold Premises	Fixtures, Fittings & Equipment	Total
Cost:			
Cost at 1 April 2015	56,379	230,363	286,742
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2016	<u>56,379</u>	<u>230,363</u>	<u>286,742</u>
Depreciation:			
Depreciation at 1 April 2015	7,328	214,761	222,089
Provision for the Year	<u>2,256</u>	<u>8,231</u>	<u>10,487</u>
At 31 March 2016	9,584	222,992	232,576
Net Book Value:			
At 31 March 2016	<u>46,795</u>	<u>7,371</u>	<u>54,166</u>
At 31 March 2015	<u>49,051</u>	<u>15,602</u>	<u>64,653</u>

11. INVESTMENTS

	2016 £	2015 £
Freshwinds Information Technology Ltd	1	1
Freshwinds Institute of Integrated Medicine Ltd	4	4
Freshwinds Immigration Advice Solutions Ltd	1	1
Freshwinds Care Developments Ltd	<u>1</u>	<u>1</u>
	<u>7</u>	<u>7</u>

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2016

11.1 HOLDINGS OF 20% OR MORE

The Charity holds 20% or more of the share capital of the following companies:

Freshwinds Information Technology Ltd which is a company registered in England carrying on business in Information Technology. The Charity owns 100% of the ordinary share capital.

Freshwinds Institute of Integrated Medicine Ltd which is a company registered in England carrying on business in Integrated Medicine. The Charity owns 100% of the ordinary share capital.

Freshwinds Immigration Advice Solutions Ltd which is a company registered in England carrying on business in Immigration and Nationality Services. The Charity owns 100% of the ordinary share capital.

Freshwinds Care Developments Ltd which is a company registered in England. The Company is currently dormant and the Charity owns 100% of the ordinary share capital.

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Capital and Reserves	Profit/(Loss) for the year
Freshwinds Information Technology Ltd	£(87,732)	£10,506
Freshwinds Institute of Integrated Medicine Ltd	£(8,672)	£838
Freshwinds Immigration Advice Solutions Ltd	£(62,525)	£(53)
Freshwinds Care Developments Ltd	£1	£(99)

12. DEBTORS

	2016 £	2015 £
Amounts due within 1 year		
Trade Debtors	105,904	86,977
Prepayments	<u>1,175</u>	<u>1,175</u>
	107,079	88,152
Amounts due after 1 year		
Amounts due from subsidiaries	<u>33,866</u>	<u>61,916</u>
Total Debtors	<u>140,945</u>	<u>150,068</u>

13. SECURED CREDITORS

The Charity has in place an overdraft facility which is secured by way of a debenture over the charity's assets.

The aggregate amount of secured liabilities was £24,372 (2015: £46,645).

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2016

14. FINANCIAL COMMITMENTS

At 31 March 2016, the company has annual commitments under non-cancellable leases as follows:

	Land and Buildings	
	2016	2015
	£	£
One to two years	193,320	193,320
Two to five years	-	-

15. RESTRICTED FUNDS

	At 1.4.2015	Incoming Resources	Outgoing Resources	Transfer	At 31.3.2016
Birmingham Supporting People	-	129,934	129,934	-	-
Primrose Hospice	-	1,200	1,200	-	-
Living Choices	-	25,861	25,861	-	-
BCC (HIV Services)	-	67,500	67,500	-	-
B'ham Public Health (HIV Services)	-	29,176	29,176	-	-
Forward Carers	-	6,135	6,135	-	-
Wellbeing Consortium (Counselling)	-	13,003	13,003	-	-
Baring Foundation (Legal Research)	-	20,891	975	-	19,916
Lifestyles Consultation (BCC)	-	30,800	30,800	-	-
Surestart Family Health	-	243,338	243,338	-	-
Hardship Grants	-	350	350	-	-
MAC AIDS Fund	-	50,000	24,150	-	25,850
Harborne Parish Lands	-	5,969	5,969	-	-
Safe & Sound	-	10,500	10,500	-	-
Community Health Champions-NHS	-	25,625	25,625	-	-
Positive Health Choices	-	48,925	48,925	-	-
Community Champion (BCC)	-	45,000	45,000	-	-
Others	-	12,920	12,920	-	-
	=	<u>767,127</u>	<u>721,361</u>	<u>-</u>	<u>45,766</u>

FRESHWINDS
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2016

16. ANALYSIS OF NET LIABILITIES BETWEEN FUNDS

	Un-Restricted Funds £	Restricted Funds £	Total £
Fund balances are represented by:			
Tangible fixed assets	54,166	-	54,166
Investments	7	-	7
Current assets	95,214	45,766	140,980
Current liabilities	(406,288)	-	(406,288)
Total net assets	<u>(256,901)</u>	<u>45,766</u>	<u>(211,135)</u>

17. RELATED PARTY TRANSACTIONS

The Charity owns shares in 4 subsidiary companies and each of these is wholly owned by Freshwinds. These subsidiaries are Freshwinds Information Technology Ltd (FIT), Freshwinds Institute of Integrated Medicine Ltd (FIIM), Freshwinds Immigration Advice Solutions Ltd (FIAS) and Freshwinds Care Developments Ltd (FCD).

Mr Mohammed Al-Rahim is a trustee/director of Freshwinds and also of FIIM, FIT, FIAS and FCD.

Mr James Voller is and executive director of Freshwinds and also of FIT.