

Registered Company Number: 3936089
Registered Charity Number: 1079968



FRESHWINDS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008

Index	Page
Legal and administrative information	1
Trustees' Annual Report	2 - 9
Statement of Trustees' Responsibilities	10
Report of the auditors	11
Statement of financial activities	12
Balance sheet	13
Notes to the accounts	14 - 21

FRESHWINDS
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2008

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
Dr Rhonda Theresa Lee
Linette Tatton-Brown
Clive Peter Robotham
Gary De'ath
Roland Heinke
Justin Kite
Nick Scott
Anna Allford
Dr Rafik Taibjee
France Quinn

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

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

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

Solicitors: Gross & Co ,
84 Guildhall Street,
Bury St Edmonds,
Suffolk
IP33 1DR

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

FRESHWINDS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2008

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

This year has seen an enormous growth in the charity's projects and activities. We have developed new systems and infrastructure to meet our growing needs which will be built upon in late 2008 to prepare us for further expansion and new projects.

The wider activities of the charity further enhance our holistic services which meet the needs of individuals and communities and have been proven to make a true beneficial impact on the lives of the citizens of Birmingham.

Our funding this year reached a level of £974,000, just below the million pounds predicted in our previous annual accounts. This is mainly due to the late start of a number of projects. As of the 1st October 2008 the charity has reached £1.1m income. With the new projects that we are negotiating we expect this to increase to £1.3m by the 31st March 2009. For 2009-10 this will further increase exponentially largely due to contracting and tendering opportunities.

We have 4,000 fully registered clients, in addition we provide over 3,000 telephone advice sessions per annum and have added 900 new fully registered clients in the past year. Approximately 47% of our clients are from BME backgrounds and our current telephone contact rate is 7,500 per month. The charity provided 25,300 client care support/advice face-to-face episodes during 2007-08. We currently have 250 volunteers.

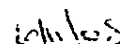
We saw further growth in our networks and partnerships both locally and internationally, improving our ability to share our innovation. This enabled us to deliver higher quality services with and through other organisations. Our partnership with ACCR is continuing and our plans are to assist in the redevelopment of ACCR and in particular the Midlands HIV Inter-Agency Network will encompass a paid worker for the MHIAN and therefore provide more support for our regional partners. It is expected that these developments will take place and be finalised in autumn 2008. Our international work in Africa is still experiencing security delays due to the unstable situation in Sudan and in the Democratic Republic of Congo and a realistic view is that this will still continue until potentially the end of 2009 when our developmental work would be able to be delivered in a reasonably safe environment.

The development and expansion of the Charity's activities has not been without its challenges, and our recent reconfiguring of some of our services has allowed us to meet the growth of Charity's projects with greater ease. The Charity continues to successfully provide a wide range of services whose impact and outcomes are excellent in value for money terms and client satisfaction. Over the coming year we intend to maintain these high levels of excellence and improve in areas of growth and delivery with new management and technical systems.

The charity also continues to carry out exceptionally important work in the field of HIV and AIDS both nationally and internationally and is the lead provider here in Birmingham. Our other health-related activities are expanding and as a result of meeting new client need, we have welcomed new trustees onto the board and a new development manager, Steve Moralee. This has further strengthened the governance of the Charity as well as the strategic and operational management of the organisation. We will be building on this further through key appointments in the coming year.

Finally I would like to acknowledge the volunteers, staff and managers, whose tremendous efforts on the behalf of our service users make a real and continuing difference to the lives of Birmingham's citizens. I thank the Board of Trustees for their continuing support in the growth and development of the Charity.

Mohammed Al-Rahim
Founder, President and Chief Executive



FRESHWINDS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2008

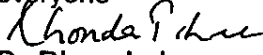
STATEMENT BY VICE PRESIDENT/DIRECTOR INTEGRATED MEDICINE
DR RHONDA T LEE

This has been an exceptionally successful year for Freshwinds. The charity continued to progress and expand, while at the same time overcoming the challenges of growth and success. This growth is visibly seen by our extension into new areas such as the B-Sage project (working with older adults) which has been a resounding success, a new Sexual Health project as an extension of Bro-Sis and FinDA securing the prized position of service provider for advice and advocacy services at the new Aston Pride (COFFS) project. Another strategic addition which has been realized according to plan is that of Steven Moralee in the new post of the Development Manager, which has significantly bolstered the senior management team of the charity. These new projects have resulted in an increase of 14 new staff members and many more volunteers, taking the total number of staff to 38 full-time staff and 11 outreach therapists which we expect to be increased exponentially over the coming months and year.

Our 'Living Choices' (complementary therapy outreach) project entered into its fifth year of working in partnership with HOBt and BEN PCTs, local community and hospice teams. This year we have registered another 900 new clients, which does not include a large number of one-off enquiries. Clients come to us with a wide ranging inexhaustible list of issues such as health conditions (e.g. cancer, HIV, MS, lupus etc), information, advocacy, self-advocacy, housing, benefits, debt, inequality, drug abuse, sexual health, training, education, employment and many others. In order to achieve our goal of being able to help the individual and the community to realize an acceptable level of physical and mental well-being we understand that we must maintain and increase our working partnerships with statutory and other voluntary sector organisations. It is through this that we have improved upon our existing high standard of implementation and service delivery.

Freshwinds' profile has risen considerably, not just in Birmingham but also internationally. Building on the existing links in Canada and the USA, the CCTN (Children's Complementary Therapy Network) links have further extended into Europe (Israel, Germany, Netherlands) and the Pacific rim with more than 300 members worldwide. Since 2001 we have been hosting Japanese interns (IIP) and in 2007 we welcomed our sixth intern Nanako Dewa. Through our International Cultural Youth Exchange programme (ICYE), European Voluntary Scheme, we hosted Ivana and Brikena from Montenegro and Albania respectively, whilst saying farewell to our friends Oleksii Zavadskyi and Nadezhda Basirova from Ukraine and Russia.

In 2007 we also welcomed new Trustees Nicholas Scott, Anna Allford, Dr Rafik Taibjee and France Quirin who have brought additional strength and direction to the Board of Trustees. Our work has always been underpinned by the charity's original mission, to endeavour to *'help individuals to find a true resolution to their problems'*. While recognizing the evolving needs of the community we strive to meet this commitment. Of course, none of this would be possible without the inspiring support of our volunteers, and funders who have a true grasp of our unique approach and innovative abilities. We hope that next year many more will join us in our efforts to continue to achieve our vision for everyone.


Dr Rhonda Lee
Vice President/Director Integrated Medicine
October 2008

FRESHWINDS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2008

About the Charity

Freshwinds is a Charity registered in 1992 to help support adults and children living with life threatening and life limiting conditions, or belonging to socially excluded groups. The Charity formally transferred to become a registered company in January 2002 (in line with good practice). The mission statement of Freshwinds is

"To provide a fully integrated model of care and support to individuals with life threatening illnesses, within a caring and secure environment, in an effort to explore their circumstances and emotions to find a true resolution of their situation "

The Charity has now been located for over two years in Selly Oak as a response to the increase in demand for services. In conjunction with this we are providing further outreach surgeries at our strategic partners' premises. The Charity provides a comprehensive package of care, which includes addressing not only the individual's physical health but also emotional, psychological, social and financial issues. The Charity has a commitment to try and reduce the burden on patients and ease their hardship, therefore all services are offered completely free of charge. This holistic approach is made available through the following Freshwinds projects

The governance and relevance of the Charity is strengthened by the 50% representation on the board of service users, many of whom have trained and become therapists in their own right and play an active role in volunteering for the Charity. The Charity also acknowledges with deep gratitude and appreciation the many volunteers who have been with the charity for over 14 years.

The Charity is exceptionally pleased with the diversity of its service users, volunteers, staff, managers and trustees who represent all the communities that we serve.

Funding

The Charity is funded under a number of statutory and voluntary agency funds. Projects are funded generally for not less than two years, normally three, though pilot projects are initiated as one year funding with the take-up following successful completion. Prior to the end of one funding stream, the Charity seeks further funding support. Some projects have a mix of funders as contribution to overall costs, as opposed to full funding. For example, we have been receiving funds from social services and health for over seven years for our HIV services. This is augmented by us through financial inputs from national funders.

Freshwinds' Projects

Integrated Medicine Project: Integrated Medicine is a combination of conventional and complementary medicine offered within a safe environment. At Freshwinds this service is available via a team of 35 complementary therapists, 2 resident doctors, 3 volunteer doctors, 1 therapist coordinator and 11 contract therapists. This project is linked to the major Birmingham hospitals and GPs in a number of specialist and generic health activities. Referrals come directly from consultants, general practitioners and hospices as well as social services departments.

Living Choices: This project provides complementary therapies to terminally ill patients as part of the community palliative care support and has entered its 5th year of provision across the three Birmingham Primary Care Trusts. Currently funded by the Big Lottery, future plans for the project include its uptake by the Primary Care Trusts as an integral part of its palliative care package.

Primrose Hospice, Bromsgrove: Initially a pilot providing coordination of the complementary therapy services at Primrose Hospice, it is now completing its third year. Based on its outcomes and success it is set for continuation and expansion.

FRESHWINDS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2008

Freshwinds Institute Integrated Medicine A private training company owned by Freshwinds Charity to generate funds and support the Charity's work by providing training courses in integrated medicine and complementary therapies to the public. Training grants for courses are available according to the individuals' circumstances.

Activities of the Children's Complementary Therapy Network: There are more than 300 network members nationally and internationally. Children's Complementary Therapy Network has been set up to enable therapists to come together via the network to facilitate shared experiences and develop standards and training opportunities through annual conferences and IT networks in order to facilitate improved training standards through recognised national training and conferences.

Further funding is being sought for the expansion of this network. Previously it had received funding from the Awards for All Programme. We have had discussions and agreement with other significant Paediatric Integrated Medicine Networks in Canada and the US and have attended an international conference for joint work in this area.

Freshwinds Information and Disability Advice (FinDA) Project: This project supports and assists people experiencing social exclusion for whatever reason to improve their quality of life. Project workers provide one-to-one and group sessions offering advice, advocacy and information on disability issues, education, employment, training, benefits, grants and any other information requirements expressed by clients. This project includes external advice workers with Sure Start programmes which have expanded with the addition of a further new worker as well as employment training days provided by a part-time employment worker.

Equip and Enable: We are providing a structured programme for previously unemployed individuals within the South West area of Birmingham to volunteer within the FinDA project. Once the volunteers reach a satisfactory level of competence they run, (with the assistance of the project co-ordinator), an advice and information outreach service, based in voluntary and community centres, within the South West area. This project received a continuation in funding to extend the project.

Debt Counselling: It is a well-known fact that presently debt is a key issue in the UK population. This project is funded by Severn Trent and provides debt advice to lone parents and families of children with disabilities enabling them to manage their financial budgets more effectively.

The debt counselling work has received further funding from Severn Trent to continue its activities and encompasses the work of the Moneywise project which is training to enable volunteers to act as money advisers.

B-Sage Freshwinds has started a project called The B-Sage East (Yardley Good Neighbour Scheme). This project is successfully supporting older adults in the Yardley constituency of Birmingham to live independently within the community, by encouraging well meaning neighbourly activities from good neighbour volunteers in order that older adults have improved quality of life and better security. This is funded by Birmingham City Council as a pilot scheme which is expected to be continued and expanded across the city in late 2008/2009.

FRESHWINDS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2008

Supporting People Programme (SPP): This is a Freshwinds HIV/AIDS floating support service providing the individual intensive one to one support, offering advice on housing, legal and financial assistance as well as advocacy and mentoring to improve access, education, employment and training

We have been receiving this funding since March 2004, and it continues until 2009 at present. It is planned that by 2009 the programme will come under the Local Area Agreements system and will therefore continue

BRO-SIS: This is a specialised support programme which creates an environment for better choices when tackling the issues of sexual health, HIV/AIDS, social exclusion, disadvantage, drug issues and crime. The project is a link between the community and multiple agencies, to ensure the delivery of culturally appropriate services, whilst being sensitive to the individual's needs at the same time. BRO-SIS also provides mentoring, family mediation, community engagement, and youth empowerment services

This has a mix of funding, most of which is until 2008. We have received money from the Drug Action Team for a Drug Service Officers programme that assists in community engagement activities. We expect this programme to triple in size due to various new funding streams, community opportunities and extension of inter-racial integration work. We are bidding for new contracts which will come on-stream in 2008-09

Midlands HIV Inter Agency Network (MHIAN): MHIAN was created in 1999 after the widespread recognition by HIV agencies in the Midlands that more was needed to be done to help people living with HIV/AIDS and their significant others. Freshwinds has chaired the MHIAN since it was formed

This is a network, as opposed to a project, and receives small pieces of funding for ongoing and permanent training purposes

International Activities/Projects: Since 2000 Freshwinds has had an excellent working partnership with African Community Council for the Regions (ACCR). This has included a number of projects over the years. More recently the Joint International Project was developed to extend the two organisations' work on an international level within a project in Sudan (Southern Sudan and Darfur), which due to political instabilities has been postponed until the end of 2009. We also continue to work with the Jamaican Ministry of Youth and Culture, towards the benefit of the African Caribbean Community, as well as on other European HIV projects

ICYE: Through Freshwinds' work with the Inter-Cultural Youth Exchange, and other voluntary bodies across Europe, Africa, and in the foreseeable future Asia, we are having a positive impact for and on behalf of people living with and/or affected by HIV/AIDS. We continue to maintain links with organisations we have worked with in the past, and continue to host several placements for international volunteers from Europe, Eastern Europe and Africa

There is mixed funding from the European Commission and Freshwinds to provide for the other costs of these volunteers

FRESHWINDS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2008

Future Developments

The Charity constantly seeks to improve and extend its current projects in order to meet the needs of service users and to ameliorate the impact of changes in statutory and social care provision. Whilst providing new and innovative programmes of care, advice and support to address changing demographics, new emerging populations of need and finally to address long-term outstanding issues of deprivation faced by the general population.

The Charity's international youth exchanges and student placement programmes continue. In this year we have had one placement through our Japanese international scheme who has studied within the Integrative Medicine project. We also received two ICYE placements within the Charity. We expect to receive in 2008-2009 further exchange students from Europe and South America. In our overall organisational review and with respect to our partnerships we have expanded within the building in Selly Oak which has provided further capacity for the Charity to meet its aims and objectives in the coming year. As of October 2008 we have added hubs in Castle Vale and Tame Road, Aston as well as outreach surgeries across the city. This is set to expand further during Autumn 2008 – Spring 2009.

Our B-Sage project is being funded to expand across the whole of the city by early 2009, this is in response to the successful pilot programme. This is in part supported by the Primary Care Trusts.

We expect the staff numbers to grow to approximately 65 by early 2009.

Our income has grown and will continue to grow over the next 18 months, this income will support our new activities and projects. To this end we have instituted major fundraising initiatives that we will continue to expand to meet the ever-growing needs of the Charity. The Charity is also working on the supportive infrastructure needed to sustain its work and outreach activities and one key social enterprise activity will be to set up an employment and training agency in the middle of 2009.

Quality Standards

Training: Staff and volunteers at Freshwinds are encouraged to develop their own individualised training or take part in an ongoing continuous training programmes to maintain and update skills according to the professional and development needs of the client, Charity and individual. Training is recorded and where appropriate attendance reports or feedback questionnaires establish the relevance of the training. Training is achieved to national training and accreditation standards.

The Integrated Medicine Project CPD includes 6 weekly meetings and training for therapists, as well as other additional in-house and outside training opportunities. New therapists enter into a six-month probation period to assess needs in relation to skills and knowledge base. Supervision and peer support is available from the medical team as well as other more experienced therapists. The further development of the medical board of specialists is a major step in the continual improvement of our support from the medical team. In addition, special discounted rates for FIIM training programmes for therapists are available.

A training and induction programme for new staff and volunteers is in place to ensure that adequate support and guidance is made available. Further improvements to this are being made on an annual basis. This includes training on Freshwinds' Diversity policy, Code of Confidentiality and Conduct. The Charity has a high standard of policies of procedures, audited and approved by external agencies.

FRESHWINDS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2008

Indicators of Performance and Quality To aid individuals in understanding the Charity's work there are a number of policies available on various subjects. These policies include Diversity, Code of Confidentiality, Volunteering, Code of Conduct, Code of Practice, Recruitment, Considerations of Therapy for clients, Child Protection, Health & Safety, Safeguarding, Vulnerable Adults, and Lone Working as well as other policies and procedures within the context of best practice. These are being revised annually and in many cases improved with the participation of statutory bodies, where our policies are used as best practice consultative documents.

An annual open-ended anonymous feedback questionnaire is given to clients to record their satisfaction and any dissatisfaction with regards to services received at Freshwinds. This is in addition to individual department feedback forms. The information is compiled to study the quality standard of services and address any issues of concern. Freshwinds continues to hold an excellent standard of care within all its services, this is generally because the Charity's emphasis is on high level quality outcomes for its service users and any potential issues are resolved quickly and efficiently and therefore we generally do not receive complaints about our services. Individual projects have evaluation feedback questionnaires at various milestones within the delivery of interventions to the service user as per differing funding and evaluation arrangements.

Freshwinds records statistical and other information relating to client profiles, treatments etc. This is an important aspect of our work, and forms part of our outcome monitoring for funders as well as informing the Charity of areas of need and gaps in the provision by other services that may be appropriate for Freshwinds to act to remedy or intervene. This is fed back through managers at a strategic level to inform project development.

Freshwinds continues to conduct checks with the Criminal Records Bureau for all staff and volunteers, including board members. The Charity follows the best practice model of rigorous and regular checks, to ensure safety of all its service users, with emphasis on children and vulnerable adults.

Quality standards include being associate members of DIAL (Disability Information & Advice Line), IAG (Information Advice & Guidance), Matrix Standard and Drugs and Alcohol National Occupational Standards (DANOS).

Voluntary Assistance Freshwinds acknowledges the crucial and significant contribution made by volunteers. This includes both those with professional skills and others who generously give their time and expertise freely, for the benefit of the Charity. For example, providing complementary therapies, administration, marketing, fundraising, IT support, reception cover, and maintenance roles. The financial reports do not incorporate any value attributed to the number of voluntary hours worked on the Charity's behalf. We estimate that the value of this voluntary assistance and technical support, including the work hours contributed by Trustees and the 250 or so regular volunteers are around £1,600,000 annually.

Review of the Transactions and Financial Position of the Charity

The Registered Charitable Company received donations and grants totalling £974,524 and other income of £5,059. A total of £746 remained in the bank as at 31st March 2008.

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

FRESHWINDS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2008

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

Horwath Clark Whitehill LLP have expressed their willingness to continue in office and a resolution proposing their reappointment 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 1.1.11

Mohammed Al-Rahim

FRESHWINDS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 MARCH 2008

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the company's state of affairs at the end of the year and of the surplus or deficit for that year. In preparing these financial statements the trustees are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements 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

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 unaware. The trustees have taken all steps that they ought to have taken to make ourselves aware of any relevant information and to establish that the auditors are aware of that information

FRESHWINDS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FRESHWINDS

We have audited the financial statements of Freshwinds for the year ended 31 March 2008 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 21. These financial statements have been prepared under the historical cost convention and the accounting policies set out on page 14.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the 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 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 responsibilities of the trustees for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities on page 10.

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

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985 and whether the Trustees' Annual Report is consistent with the financial statements. We also report to you if, in our opinion, 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 financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information beyond that referred to in this paragraph.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK 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 information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether 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.

Opinion

In our opinion

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charitable company as at 31 March 2008 and of incoming resources and application of resources, incorporating its income and expenditure, for the year then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, and
- the information provided in the trustees annual report is consistent with the financial statements

Hatherton House
Hatherton Street
Walsall WS1 1YB

Horwath Clark Whitehill LLP
HORWATH CLARK WHITEHILL LLP
Chartered Accountants and
Registered Auditors

7th November 2008

FRESHWINDS

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2008

	Note	Un- Restricted Funds £	Restricted Funds £	2008 Total £	2007 Total £
INCOMING RESOURCES					
Income from Charitable Activities					
Donations and grants	3	62,918	905,646	968,564	685,848
Incoming Resources from Generated Funds					
Other Income		5,059	-	5,059	1,681
Investment income	6	<u>901</u>	<u>-</u>	<u>901</u>	<u>610</u>
TOTAL INCOMING RESOURCES		<u>68,878</u>	<u>905,646</u>	<u>974,524</u>	<u>688,139</u>
RESOURCES EXPENDED					
Charitable Activities	7	50,163	905,646	955,809	673,986
Governance costs	8	<u>5,170</u>	<u>-</u>	<u>5,170</u>	<u>5,491</u>
TOTAL RESOURCES EXPENDED		<u>55,333</u>	<u>905,646</u>	<u>960,979</u>	<u>679,477</u>
NET INCOMING RESOURCES AND MOVEMENT IN FUNDS		13,545	-	13,545	8,662
FUND BALANCES BROUGHT FORWARD AT 1 APRIL 2007		<u>5,373</u>	<u>-</u>	<u>5,373</u>	<u>(3,289)</u>
FUND BALANCES CARRIED FORWARD AT 31 MARCH 2008		<u>18,918</u>	<u>-</u>	<u>18,918</u>	<u>5,373</u>

All incoming resources and resources expended derive from continuing activities

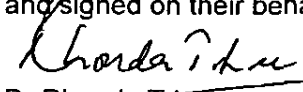
The statement of financial activities includes all gains and losses recognised in the year

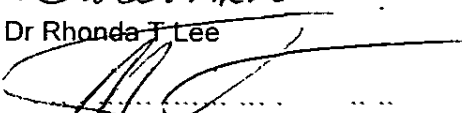
The notes on pages 14 to 21 form part of these accounts

FRESHWINDS
BALANCE SHEET
31 MARCH 2008

	Notes	2008	2007
		£	£
FIXED ASSETS			
Tangible assets	9	<u>39,874</u>	<u>19,624</u>
CURRENT ASSETS			
Debtors	10	169,974	135,457
Cash at bank and in hand		<u>746</u>	<u>22,063</u>
		<u>170,720</u>	<u>157,520</u>
CREDITORS amounts falling due			
Within one year			
Trade creditors		6,627	7,006
Obligations under finance lease and hire purchase		7,409	1,739
Other taxes and social security costs		139,603	101,273
Other creditors		750	33,957
Accruals		<u>29,515</u>	<u>15,742</u>
		<u>183,904</u>	<u>159,717</u>
NET CURRENT LIABILITIES		(13,184)	(2,197)
CREDITORS amounts falling due			
After one year			
Other creditors		-	(10,750)
Obligations under finance lease and hire purchase		<u>(7,772)</u>	<u>(1,304)</u>
NET ASSETS		<u>18,918</u>	<u>5,373</u>
FUNDS			
Unrestricted		18,918	5,373
Restricted	12	<u>-</u>	<u>-</u>
		<u>18,918</u>	<u>5,373</u>

Approved by the trustees on 31/03/08
and signed on their behalf


Dr Rhonda T Lee


Mohammed Suleiman Al Rahim

The notes on pages 14 to 21 form part of these accounts

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2008

1 BASIS OF ACCOUNTING

The financial statements have been prepared under the Companies Act 1985 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. As a result of cash flow issues during the year, the Charity has been unable to meet all its liabilities to H M R & C. At the date of approval of these accounts the estimated unpaid liabilities total £42,252. The Trustees intend to settle this remaining liability by the 31st March 2009 as agreed with H M R & C.

The accounts do not include any adjustments that would result from any actions taken by the H M R & C to recover the monies due to them in advance of the agreed repayment timetable.

The trustees have prepared the accounts on a going concern basis which assumes Freshwinds will continue in operational existence for the foreseeable future based upon the satisfactory receipt of monies owed and the settlement of unpaid liabilities referred to above.

2 ACCOUNTING POLICIES

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

2.1 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

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2008

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

Operating leases

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

Governance Costs

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements

Leased Assets

Where assets are financed by leasing arrangements that give rights approximating to ownership (Finance leases), the assets are treated as if they had been purchased outright and the corresponding liability to the leasing company is included as an obligation under finance lease. Depreciation on leased assets is charged to the Statement of Financial Activities on the same basis as above. Leasing payments are treated as consisting of capital and interest elements and the interest is charged to the Statements of Financial Activities over the period 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 -

Fixtures, equipment and computers - 25% straight line

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2008

3. DONATIONS AND GRANTS

Donations and grants were received from the following organisations -

	Un-Restricted Funds 2008 £	Restricted Funds 2008 £	2007 £
BBC Children In Need	-	8,211	32,606
Severn Trent – Debt Counselling	-	29,177	32,440
Bro-Sis Lay Sexual Health	-	90,000	-
Surestart – FINDA Employment	-	15,000	40,043
Birmingham Supporting People	-	106,132	102,531
Primrose Hospital	-	17,500	16,620
Living Choices – Bham PCT's	-	99,584	77,340
Birmingham Social Services – HIV ASG	-	18,125	17,771
Bro-sis – D A T	-	101,796	116,289
East Birmingham PCT HIV Support	-	27,865	27,186
Hardship Grants	-	12,690	12,772
Big Lottery – FINDA	-	30,686	69,080
B'ham Social Services – BME LGBT HIV	-	-	10,000
Barclays Bank plc	-	-	15,000
Crusaid – LGBT	-	-	20,000
Birmingham Connexions – Next Steps	-	4,366	-
The Calouste Gulbenkian Foundation	-	10,000	-
The Cloth Workers Foundation	-	10,000	-
Aston COFSS	-	88,278	-
Surestart Advice Worker	-	38,810	-
Birmingham HIV Outreach	-	9,000	-
Birmingham City Council – B-Sage	-	12,500	-
B-Sage Yardley Good Neighbour Scheme	-	27,000	-
Neighbourhood Renewal	-	9,600	-
FINDA – Surestart Parents And Children	-	85,221	22,753
FINDA – Enable	-	9,927	3,616
Elton John Foundation	-	20,000	19,987
Others	<u>62,918</u>	<u>24,178</u>	<u>49,814</u>
	<u>62,918</u>	<u>905,646</u>	<u>685,848</u>

FRESHWINDS
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2008

4.	STAFF	2008	2007
		£	£

Staff costs			
Wages and salaries	630,374	429,999	
Employers NI	<u>58,945</u>	<u>38,840</u>	
	<u>689,319</u>	<u>468,839</u>	

The weekly average number of employees during the year was made up as follows	No	No	
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Employees	<u>38</u>	<u>26</u>	
	<u>38</u>	<u>26</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

Dr Rhonda Theresa Lee received £36,696 (2007 £31,000) – Vice President

Mr Mohammed Al-Rahim, received a salary of £42,146 (2007 £35,000) – Chief Executive

5	INTEREST PAYABLE	2008	2007
		£	£

On bank loan			
- repayable within five years	34	57	
Hire purchase interest	<u>1,244</u>	<u>332</u>	
	<u>1,278</u>	<u>389</u>	

6.	INVESTMENT INCOME	2008	2007
		£	£

Interest on cash deposits	<u>901</u>	<u>610</u>	
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FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2008

7. CHARITABLE ACTIVITIES

	2008		2007
	Un-Restricted Funds	Restricted Funds	£
	£	£	£
Wages and Salaries	21,732	667,587	468,839
Rent – Prospect Hall	-	58,920	52,442
Rent – ICYE and others	-	14,016	-
Repairs and maintenance	-	1,248	610
Insurance –Medical, Public Liability	-	5,265	4,286
Printing, postage, stationery	-	22,140	16,524
Office expenses – Subscriptions etc	-	2,406	5,985
Marketing and promotional costs	-	26,557	8,233
Telephone	-	8,503	8,948
Office equipment rental	-	18,577	16,874
Travelling expenses	-	9,535	11,150
Book-keeper	-	10,470	7,884
Hardship payments	-	12,690	11,803
Therapy consultancy fees	-	27,518	36,866
Training	-	3,221	320
Patient health care products	-	1,096	1,576
Sundry Expenses – Cleaning etc	-	5,850	1,141
Depreciation	11,935	-	8,075
Consultancy fees – computer etc	2,705	7,541	3,470
Hire purchase interest	-	1,244	332
Bank charges	-	1,228	872
Interest on overdue tax	13,791	-	7,700
Loan interest payable	-	34	56
	<u>50,163</u>	<u>905,646</u>	<u>673,986</u>

8 GOVERNANCE COSTS

	2008	2007
	£	£
Auditors fees for audit services	3,500	3,345
Auditors fees for other services	1,670	944
Legal and professional fees	-	1,202
	<u>5,170</u>	<u>5,491</u>

FRESHWINDS
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2008

9 TANGIBLE FIXED ASSETS

	Fixtures, Equipment & Computers £
Cost	
Cost at 1 April 2007	47,170
Additions	<u>32,185</u>
At 31 March 2008	<u>79,355</u>
Depreciation	
Depreciation at 1 April 2007	27,546
Provision for the Year	<u>11,935</u>
At 31 March 2008	<u>39,481</u>
Net Book Value	
At 31 March 2008	<u>39,874</u>
<i>At 31 March 2007</i>	<u>19,624</u>

10. DEBTORS	2008	2007
	£	£
Trade Debtors	155,834	131,026
Prepayments	14,140	4,431
	<u>169,974</u>	<u>135,457</u>

11. FINANCIAL COMMITMENTS

At 31 March 2008, the company has annual commitments under non-cancellable leases as follows

	Land and Buildings	
	2008	2007
	£	£
Two to five years	<u>58,920</u>	<u>52,800</u>
	Other	
	2008	2007
	£	£
Two to five years	<u>13,200</u>	<u>-</u>

FRESHWINDS
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2008

12 RESTRICTED FUNDS

	At 1 4 2007	Incoming Resources	Outgoing Resources	At 31.3.2008
BBC Children In Need	-	8,211	8,211	-
Severn Trent – Debt Counselling	-	29,177	29,177	-
Bro-Sis Lay Sexual Health	-	90,000	90,000	-
Surestart – FINDA	-	15,000	15,000	-
Birmingham Supporting People	-	106,132	106,132	-
Primrose Hospital	-	17,500	17,500	-
Living Choices – Bham PCT's	-	99,584	99,584	-
Birmingham Social Services – HIV ASG	-	18,125	18,125	-
Bro-sis – D A T	-	101,796	101,796	-
East Birmingham PCT HIV Support	-	27,865	27,865	-
Hardship Grants	-	12,690	12,690	-
Big Lottery – FINDA	-	30,686	30,686	-
Birmingham Connexions – Next Steps	-	4,366	4,366	-
The Calouste Gulbenkian Foundation	-	10,000	10,000	-
The Cloth Workers Foundation	-	10,000	10,000	-
Aston COFSS	-	88,278	88,278	-
Surestart Advice Worker	-	38,810	38,810	-
Birmingham HIV Outreach	-	9,000	9,000	-
Birmingham City Council – B-Sage	-	12,500	12,500	-
B-Sage Yardley Good Neighbour Scheme	-	27,000	27,000	-
Neighbourhood Renewal	-	9,600	9,600	-
FINDA – Surestart Parents And Children	-	85,221	85,221	-
FINDA – Enable	-	9,927	9,927	-
Elton John Foundation	-	20,000	20,000	-
Others	-	<u>24,178</u>	<u>24,178</u>	-
		<u>905,646</u>	<u>905,646</u>	

FRESHWINDS
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2008

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Un-Restricted Funds £	Restricted Funds £	Total £
Fund balances are represented by:			
Tangible fixed assets	39,874	-	39,874
Current assets	-	169,974	169,974
Current liabilities	(13,184)	(169,974)	(183,158)
Liabilities due after more than one year	<u>(7,772)</u>	<u>-</u>	<u>(7,772)</u>
Total net assets	<u>18,918</u>	<u>-</u>	<u>18,918</u>