

FRESHWINDS

A COMPANY LIMITED BY GUARANTEE

COMPANY NUMBER - 03936089

REGISTERED CHARITY - 1079968

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2013



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FRESHWINDS

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2013

The company is a registered charity, governed by its memorandum and articles of association.

The company registered number is 03936089 and the charity registered number is 1079968.

Trustee Directors: Mohammed Sulieman Ibrahim Ibn Hassan Al Nur Al-Rahim (Founder and President)
Linette Tatton-Brown (Chair)
Damon Fletcher (Treasurer) (Retired 03/09/2012)
Roland Heinke
Justin Kite
Nicholas Scott
Dr Sukdev Singh
Jacqueline Whitehead

Executive Directors: Dr. Rhonda Lee (Vice President and Director of Integrated Medicine)
Carol Hebden (Vice President and Director of Support Services)
Steven Moralee (Director of Development) (Resigned 25/07/13)
James Voller (Director of Development, H.R. and Finance) (Appointed 25/07/13)

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

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

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

FRESHWINDS

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2013

I have been asked over many years by many people, "after so much personal and financial sacrifice how do you keep going?" and often I, in "True Brit" style, have said something like "Oh that is just what one does". I think in our 21st year that is not a good enough response and does not honour the sacrifices of others of my closest colleagues many whom have been with me for years. After the events of 1989/90 which I talk about in our videos on our website, I had what some people in faith groups would call a vision or the call to do this work. That call was and is to set up a place where individuals could come on their journey and find love, compassion, hope and practical resolution. A place where whoever you are, wherever you come from and wherever you are going to you could find with us a place of love and safety where, without any judgments we could assist you to find yourself and find healing and help you to find and achieve new choices for your life and for those you love.

I have come to understand, from my view, that life is an opportunity to expand and choose love in all its forms. This is how humanity can express the living presence of the divine which is love without judgment, which is not to be confused as life without discernment. The contrast to this is what we sometimes experience as negative situations which give us the opportunity once again to make the loving choice and when we do we are liberated from suffering and can experience new realisations that free us from the difficulties we once felt were insurmountable.

We at Freshwinds continue to create a place where the living presence of love is, however at times imperfect in a world that is not itself perfect, the opportunity for continuous innovation and development. Though the burden is heavy at times why would we give up the opportunity to share and experience the living presence of love that is in everyone.....and hopefully in all that we do.

Never Give Up. Staying Strong Through Tough Times.

This phrase, which was coined by a few of our members of staff, has very much been our theme for this year. Indeed this year has seen very tough times for Freshwinds as it has for all of the voluntary and statutory sector, particularly in Birmingham.

Every year I find myself, and rightly so, having many reasons to deeply thank our wonderful volunteers and staff and fellow Directors. It is always difficult to keep your spirits up when such challenging times are upon you all, with the associated stress that it brings, but I must say that I am always grateful for the faith and trust that our staff and service users give us with their support.

The challenges we have faced are no different from those faced by other organisations in our sector and indeed some have fared much worse than we have and sadly are no longer around. This has made once again the need for our services and the vital help that we give in high demand. Of course, managing this need with fewer resources and doing the appropriate work for those people in very vulnerable situations, whilst a noble task, is very difficult. I commend all those members of staff and volunteers for their valiant efforts to achieve the outcomes that we have continued to achieve for those people.

I am grateful to my very close colleagues, Carol Hebden, Linette Tatton-Brown and James Voller who have stepped bravely into the daunting task of assisting the organisation through difficult times. I think it is fair to say that all of us, in some shape or form, are people of faith and our faith has been needed to see us through to what is now becoming the light at the end of the tunnel.

Despite all the challenges and the significant delays that have occurred in commissioning cycles and other projects that we have been trying to start, spring 2014 looks very promising. We are making very strong efforts to begin a serious campaign of raising funds for a therapy services for people with life-threatening and life-limiting illnesses. Traditionally this work has been funded through surpluses from other contracts however, even though we know that we are going to receive

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TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2013

significant new contracts in early 2014, they have very tight margins and surpluses will not be sufficient on their own to meet the needs and higher demands of our therapy services.

Our Living Choices project for end of life patients continues to be funded by the new Clinical Commissioning Groups due to its evidential success and we are expecting this programme to be expanded in the coming year. This project improves the quality of life for those individuals and helps those who choose to die in dignity surrounded by their loved ones in the comfort, familiar surroundings and loving memories of the safe environment of their home. This work has always been very precious to us as our therapeutic intervention and support has allowed our clients evidentially to be in many cases pain free and very comfortable with an improved sense of wellbeing until the moment of passing comes. This is our continuing mission over many years and is in keeping with the latest national vision for being able to die in one's preferred place of death.

Our Community Health Champions Programme, which was fully mobilised this year, has made some remarkable achievements in the field of community level health promotion to the extent that we have received a 2-year award from the Royal Society of Public Health. The project is continuing to go from strength to strength, with a cohort of very committed volunteers and we are expecting for the project to expand both in terms of reach and activities as well as funding in the coming year.

We are also delighted to have been successful in achieving the Lexcel practice management standard for legal services. This is designed for our immigration services but we are also exploring how this can be used to expand our work into other areas providing legal support and protection to people in very vulnerable situations especially given the cuts in legal aid services that we have seen over the last year.

We are very grateful to the MAC AIDS fund for their support of our African Project supporting people living with HIV and those who are affected by or at risk of being infected and who have no recourse to public funds. This project has provided vital support to a very vulnerable group of individuals for whom there is very little help to be found elsewhere. The project is very close to my heart because these are our people who are suffering some of the highest levels of discrimination and stigma and are indeed very unpopular among some groups of people. In the spirit of Freshwinds, which is that there must be room at the inn for everyone, in some way shape or form, we have a principle that there is no wrong door to walk through and in some way we must be able to help everyone, even if it is to give them some small respite from the difficulties that they face.

We have this year also seen some geographical growth through a service user involvement and advocacy project in Coventry working with those with alcohol misuse issues. This is the beginning of what we hope and expect to be a growing presence outside of Birmingham and this will include in the coming year working across areas of North Worcestershire, Warwickshire, Solihull and Sandwell among others.

Whilst we are celebrating our 21st year since we were first registered, we had also to say farewell to one of our very close colleagues Dr Rhonda Lee who decided to become an independent consultant. We thank her for all her work over many years as someone who has played a significant part in the work of the Charity's Integrated Medicine department and we wish her well for her future. We also welcomed Linette Tatton-Brown as our new Vice President and Director of Integrated Medicine. Linette has been with Freshwinds as Chair of Trustees for many years and comes with an excellent background as both the manager of a radiology department as well as a homeopath. During her 18 years working in a hospital setting, 6 of these as a manager, Linette has gained a wealth of clinical governance experience and we are very fortunate to have these vital skills at the heart of our charity.

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TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2013

This year has also seen Freshwinds taking a leading role in helping to mitigate the effects government's changes in welfare benefits. Firstly we are leading the newly formed Community Support Network which is a network of over 40 organisations providing crisis support services, including food banks, working together to ensure that families and children in need are supported during times of difficulty. The network is working closely with Birmingham City Council to proactively resolve the problems that are being experienced by those individuals. I am honoured to be the Chair of the Network and I am grateful to BVSC for acting as the accountable body.

We are also pleased to be a part of the Gateway to Birmingham Advice Services project which will be mobilised during the next year and will see the rolling out of welfare rights training to voluntary and community groups across the City. Through these initiatives Freshwinds is taking a lead to support those vulnerable people who are finding themselves in difficulties due to changes in welfare as well as the increased costs of living and high unemployment.

A stylized, handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

Mohammed Al-Rahim

Founder, President and CEO

FRESHWINDS

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2013

Vice President and Director of Support Services

I would firstly like to thank Mohammed Al-Rahim and my fellow Directors for all their support over what has been a difficult time for my department. This year has seen the closing down of our Supporting People funded refugee service which we have managed whilst ensuring that all those clients were safely supported and that we have met their needs which we are very proud of. This project closure was a direct result of the funding crisis within the City and the reduction of all refugee services in Birmingham and across the region. Unfortunately we recognise that this need is still very acute within Birmingham communities and we continue to be as resourceful as we can to provide solutions to the problems they face.

We retained a significant presence in our Supporting People services for people living with HIV as well as increasing our budget from Third Sector Commissioning for support for people living with HIV in our role as the lead agency of the Birmingham HIV Partnership which also includes ABplus and Terence Higgins Trust. This is a particularly significant achievement given the cuts to funding across the City and demonstrates our commitment to delivering essential services to people living with HIV who are very vulnerable and stigmatised.

We have also continued to be a significant provider of Supporting People funded services for offenders and it is our intention to build on our strengths in delivering innovative services for this client group. We are already exploring partnerships with a number of housing providers that can offer accommodation solutions that include support for rehabilitation and resettlement.

I am very proud that our Advice and Welfare service continues to work at a high capacity delivering excellent outcomes for citizens of Birmingham. This is particularly in the context of the welfare and benefits changes nationally as well as the reduction in advice services across the local authority.

We continue to work at a grass roots level within the community. Our Bro-Sis project supported the events around the 50th Anniversary of Jamaican Independence promoting positive messages around substance misuse.

I would like to personally thank all the volunteers and staff teams for their dedication and commitment to their work and the ethos of our organisation, enabling those vulnerable people in our society to achieve their goals and aspirations.



Carol Hebden

Vice President and Director or Support Services

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TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2013

Vice President and Director of Integrated Medicine

After many years as the Chair of Trustees of Freshwinds, I have been asked to step into the operational role of Director of Integrated Medicine left by Dr Rhonda Lee. This is because the Charity requires a high standard of clinical and therapeutic knowledge and technical skills. I understand how demanding this role is and will be as we move into a new world of fiscal tightening as well as new structures of CCGs and a local authority shaped Public Health department. Whilst this is a challenging time it will offer new opportunities, namely because these new structures are taking form as we speak and they are facing their own challenges and realignments, particularly in terms of lines of responsibility. Anyone who is familiar with such macro changes will appreciate the teething problems, not least in commissioning and funding arrangements.

We have been forging new links and strong partnerships and 2014 will see an expansion of our work in a number of areas. As a result of these new partnerships, we will see the commencement of 2 very important new projects, one providing complementary therapies and support to children and their carers in a specialist unit at the Birmingham Children's Hospital and the other working in a children's hospice.

I am very excited to have the opportunity to expand our therapeutic model into other areas across the West Midlands as I am very sure we can make an evidential difference to the health and well being of the patients whilst also meeting the objectives and outcomes set out in the CCGs strategic plans.

I am very happy to know that during all of these changes I have the support of Dr Pankaj Shah, Dr Mayada Hassan and Dr Ruth Lockley who have been working with the charity for many years and have a wealth of invaluable clinical and therapeutic knowledge.

I would especially like to thank our dedicated team of volunteers, including therapists, clinicians and researchers. It has been a pleasure and inspiration to work with what has been a new team for me and a new environment and I look forward to 2014 and building on the foundations of the excellent work we have done for many years.



Linette Tatton-Brown

Vice President and Director of Integrated Medicine

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TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2013

Director of Development, H.R. and Finance Future Developments

In 2014 we are expecting some exciting and positively challenging new developments for Freshwinds and our social enterprises. We are already working on a number of initiatives to expand our work into new areas, primarily with CCGs though not exclusively, particularly Solihull, Sandwell and a number of locations within the Arden area, which will build upon our experiences and successes in existing programmes.

We are also building new significant partnerships and working in new consortia in areas such as mental health, substance misuse, employment, therapeutic services and work with offenders and carers. These areas of work are all familiar to Freshwinds but we are exploring new and innovative ways of delivering our services to meet the needs of the vulnerable people that we support. Underpinning this is a focus on preventative services and achieving public health outcomes for which we believe there is both a great need and a wealth of opportunity.

We have already begun to take a leading role in helping to shape the delivery of services for the future in Birmingham. It is testament to our reputation within the city that we have been invited to take part in and lead on a number of new initiatives including the Community Support Network which will be a vital resource both for organisations and individuals in need. The coming year will see the continuance of that important work for the people of Birmingham and will provide new opportunities for Freshwinds to deliver on our mission.

One of our very significant programmes is leading on a consortia of providers of criminal justice projects. Throughout 2014, this work will lead to large scale delivery of Ministry of Justice work with "Prime Contractors" who we are already in discussions with regarding sub-contracting services to the Third Sector.

We are also working on a number of new innovations including large-scale specialist housing projects and to source new funds from a number of national and international funders to achieve some important innovations in housing which is a key part in the rehabilitation and stabilising of those individuals facing a number of personal challenges for a variety of circumstances. We are particularly building new relationships with major Islamic charities to support some of this vital work from an inter-faith perspective. Our Founder, President and CEO Mohammed Al-Rahim is leading on this theme of our work as part of his legacy objectives now that he has reached the milestone age of 60 and is looking to retire within the next 15 years.

The coming year will also see the coming to fruition of the work of our social enterprises. We have now completed the second investment phase in Freshwinds IT through the remodelling of our CaseColleague database which now has greater in-built flexibility to make it suitable for a wider range of customers and now includes a Client Relationship Management system as well as a report builder. This means that CaseColleague is ready for more open-market sale as a very user-friendly "plug and play" system. It is also a system that lends itself for sale internationally and we have plans to translate the system into new languages to open up these markets.

In addition, we have recently recruited a new Graduate Web Developer and we are expecting steady progress in the web development side of the business. We still retain a focus on providing excellent services at a fair price, particularly to our colleagues in the Third Sector during these challenging economic times. We are very confident that these developments mark the beginning of Freshwinds IT providing a return on the investments that we have made and providing a sustainable source of income for the charity.

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YEAR ENDED 31 MARCH 2013

Our immigration service has had a notable success this year in the achievement of the Lexcel practice management standard and FIAS will be looking to make the most of that achievement in the coming year. We will be looking to invest in training for community volunteers and also in graduate trainees with a view to building the commercial practice of FIAS.

In Freshwinds Institute of Integrated Medicine we have already begun to see progress in the development of our private therapy services for which our ambition is not just to generate income but also to open up our therapeutic services in a wider fashion to friends and families of our charitable clients. We are working on developing new working partnerships that will help us to expand these services and 2014 will see a period of growth that will help to support our wider services.

A handwritten signature in black ink, appearing to read 'J Voller', with a large, stylized initial 'J' and a long horizontal stroke extending to the right.

James Voller

Director of Development, H.R. and Finance

FRESHWINDS
TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2013

Public Benefit

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.

Review of the Transactions and Financial Position of the Charity

The Registered Charitable Company received donations and grants totalling £1,434,473. A total of £3,896 remained in the bank as at 31 March 2013.

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

Risk Management

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

Reserves Policy

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

Auditors

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

Members' Guarantee

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

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

FRESHWINDS
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2013

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.

Statement of Trustees' Responsibilities

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

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

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

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

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

Date: 11/03/2014

FRESHWINDS
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF FRESHWINDS
YEAR ENDED 31 MARCH 2013

We have audited the financial statements of Freshwinds for the year ended 31 March 2013 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes set on pages 13 to 24.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and auditor

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 151 of the Charities Act 2011 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 and of the charitable company's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

FRESHWINDS
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF
FRESHWINDS (CONTINUED)

YEAR ENDED 31 MARCH 2013

Emphasis of matter

In forming our opinion, which is not qualified, we have considered the adequacy of the disclosures made in Note 1 of the financial statements concerning the nature and uncertainty of future income streams. In view of the significance of this uncertainty we consider that it should be drawn to your attention. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

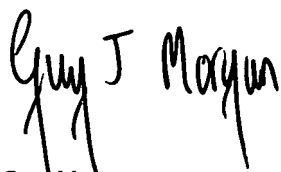
Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Guy Morgan

Senior Statutory Auditor

For and on behalf of

Crowe Clark Whitehill LLP

Statutory Auditor

Black Country House

Rounds Green Road

Oldbury

West Midlands

B69 2DG

Date: 11th March 2014

Crowe Clark Whitehill LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

FRESHWINDS

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

YEAR ENDED 31 MARCH 2013

| | Note | Un- Restricted Funds £ | Restricted Funds £ | 2013 Total £ | 2012 Total £ |
|---|-------|---------------------------------|--------------------------|-------------------------|-------------------------|
| INCOMING RESOURCES | | | | | |
| Income from Charitable Activities | | | | | |
| Donations and grants | 3 | 28,128 | 1,406,345 | 1,434,473 | 1,990,713 |
| Incoming Resources from Generated Funds | | | | | |
| Other Income | 4 | 294,259 | - | 294,259 | 178,739 |
| Investment income | 7 | - | - | - | - |
| TOTAL INCOMING RESOURCES | | <u>322,387</u> | <u>1,406,345</u> | <u>1,728,732</u> | <u>2,169,452</u> |
| RESOURCES EXPENDED | | | | | |
| Charitable Activities | 8 | 478,637 | 1,472,269 | 1,950,906 | 2,226,358 |
| Governance costs | 9 | - | 8,228 | 8,228 | 8,228 |
| TOTAL RESOURCES EXPENDED | | <u>478,637</u> | <u>1,480,497</u> | <u>1,959,134</u> | <u>2,234,586</u> |
| NET INCOMING RESOURCES AND MOVEMENT IN FUNDS | | (156,250) | (74,152) | (230,402) | (65,134) |
| Transfer Between Funds | | 53,561 | (53,561) | - | - |
| FUND BALANCES BROUGHT FORWARD AT 1 APRIL 2012 | | 113,982 | 127,713 | 241,695 | 306,829 |
| FUND BALANCES CARRIED FORWARD AT 31 MARCH 2013 | 14/15 | <u>11,293</u> | <u>-</u> | <u>11,293</u> | <u>241,695</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 15 to 24 form part of these accounts.

**FRESHWINDS
BALANCE SHEET**

31 MARCH 2013

| | Notes | £ | 2013 £ | 2012 £ |
|--|-------|----------------|----------------------|-----------------------|
| FIXED ASSETS | | | | |
| Tangible assets | 10 | | <u>118,744</u> | <u>155,048</u> |
| INVESTMENTS | 16 | | <u>7</u> | <u>7</u> |
| CURRENT ASSETS | | | | |
| Debtors | 11 | 224,578 | | 271,390 |
| Cash at bank and in hand | | <u>3,896</u> | | <u>22,378</u> |
| | | <u>228,474</u> | | <u>293,768</u> |
| CREDITORS amounts falling due Within one year | | | | |
| Trade creditors | | 70,095 | | 59,079 |
| Obligations under finance lease and hire purchase | | 912 | | 15,077 |
| Other taxes and social security costs | | 123,998 | | 41,943 |
| Bank loan and overdraft | | 43,025 | | 17,254 |
| Other creditors | | 2,704 | | 764 |
| Accruals and deferred income | 12 | <u>95,198</u> | | <u>72,107</u> |
| | | <u>335,932</u> | | <u>206,224</u> |
| NET CURRENT (LIABILITIES)/ ASSETS | | | (107,458) | 87,544 |
| CREDITORS amounts falling due After one year | | | | |
| Obligations under finance lease and hire purchase | | | - | (904) |
| NET ASSETS | | | <u>11,293</u> | <u>241,695</u> |
| FUNDS | | | | |
| Unrestricted | 15 | | 11,293 | 113,982 |
| Restricted | 14 | | - | 127,713 |
| | | | <u>11,293</u> | <u>241,695</u> |

Approved by the trustees on
and signed on their behalf :



Mohammed Sulieman Al-Rahim

11/03/2014

The notes on pages 15 to 24 form part of these accounts.

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2013

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. In common with many charities, it is not possible to predict with certainty all incoming resources for the Charity for the next year. The Trustees have prepared budgets and cash flow forecasts based on their knowledge of current funding and reasonable expectations, based on historic performance and ongoing discussions with funders, and after reviewing those forecasts they believe the Charity will be able to meet its financial obligations as they fall due for the foreseeable future from the date of signing the accounts.

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.

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NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2013

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.

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.

2.2.1 Operating leases

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

2.2.2 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.

2.3 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 costing more than £100 are centralised and are 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

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YEAR ENDED 31 MARCH 2013

3. DONATIONS AND GRANTS

Donations and grants were received from the following organisations :-

| | Un-Restricted | Restricted | |
|-------------------------------------|---------------|------------|-----------|
| | Funds | Funds | |
| | 2013 | 2013 | 2012 |
| | £ | £ | £ |
| Big Lottery Awards For All England | - | - | 9,705 |
| Birmingham Supporting People | - | 705,359 | 773,050 |
| Primrose Hospice | - | 24,204 | 23,148 |
| Living Choices -HOBPCT | - | 29,673 | 26,723 |
| Bro-sis -Tier 3 Drug Services | - | 32,196 | 31,265 |
| Bro-sis -Tier 2 Drug Services | - | - | 35,352 |
| Birmingham Social Services -HIV ASG | - | 69,245 | 20,430 |
| Coventry Advocacy Project | - | 10,947 | - |
| Hardship Grants | - | 4,850 | 14,542 |
| Breathworks | - | - | 340 |
| Jobcentre Flexible Support | - | 24,300 | - |
| FINDA -Surestart Advice Worker | - | 31,582 | 40,496 |
| Community Health Champions -MHJCT | - | 27,079 | 10,415 |
| HIV/AIDS Support -NHS BEN | - | 21,631 | 28,841 |
| Social Enterprise Investment Fund | - | - | 98,879 |
| HIV Research Project -NHS BEN | - | - | 12,500 |
| B-Sage -Cadbury Trust | - | - | 8,000 |
| B-Sage -Wilmcott Charitable Trust | - | - | 500 |
| B-Sage -Grimitt Trust | - | - | 500 |
| Carried forward to page 6 | - | 981,066 | 1,134,686 |

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NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2013

| | | | |
|--------------------------------------|---------------|------------------|------------------|
| Brought forward from page 17 | - | 981,066 | 1,134,686 |
| Fuelsmart Project | - | 7,405 | 2,100 |
| Scottish Power People's Energy Trust | - | - | 49,868 |
| FINDA -Surestart Family Health | - | 207,570 | 299,650 |
| Future Jobs Enhanced | - | - | 62,706 |
| FINDA -Surestart Admin. Post | - | - | 18,459 |
| Apprentice Salary | - | - | 29,536 |
| Surestart Community Advice | - | 95,894 | - |
| Future Jobs -Be Birmingham | - | - | 119,065 |
| Community Champion | - | 45,000 | - |
| Big Lottery Research Programme | - | 24,375 | 73,519 |
| FINDA -Surestart E & T Worker | - | - | 30,000 |
| Big Lottery Advice Services Fund | - | - | 66,793 |
| Estee Lauder Cosmetics -MAC AIDS | - | 45,035 | 54,925 |
| Others | <u>28,128</u> | <u>-</u> | <u>49,406</u> |
| | <u>28,128</u> | <u>1,406,345</u> | <u>1,990,713</u> |

4. OTHER UNRESTRICTED INCOME

Other unrestricted income was received as follows :-

| | 2013 | 2012 |
|--|----------------|----------------|
| | £ | £ |
| Recovery of wages and office costs | 130,262 | 103,639 |
| ICYE – Students | 7,410 | 1,329 |
| Provision of training facilities | 73,410 | 21,499 |
| FINDA – Income from advice and welfare | 81,048 | 45,976 |
| Therapy services | <u>2,129</u> | <u>6,296</u> |
| | <u>294,259</u> | <u>178,739</u> |

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NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2013

| 5. STAFF | 2013 | 2012 |
|--|-------------------------|------------------|
| | £ | £ |
| Staff costs: | | |
| Wages and Salaries | 1,289,024 | 1,604,967 |
| Employers NI | <u>105,666</u> | <u>138,637</u> |
| | <u>1,394,690</u> | <u>1,743,604</u> |
| The weekly average number of employees during the year was made up as follows: | No | No |
| Employees | <u>54</u> | <u>91</u> |
| | <u>54</u> | <u>91</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 (2012: £53,493) – Chief Executive.

No expenses were paid to Trustees during the year.

| | | |
|-----------------------------------|-------------------|-------------|
| 6. INTEREST PAYABLE | 2013 | 2012 |
| | £ | £ |
| On bank loan | | |
| - repayable within five years | <u>194</u> | <u>903</u> |
| | <u>194</u> | <u>903</u> |
| 7. INTEREST RECEIVABLE | £ | £ |
| Interest on cash deposits | <u>-</u> | <u>-</u> |

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NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2013

8. CHARITABLE ACTIVITIES

| | 2013 | | 2012 |
|---|------------------------|---------------------|------------------|
| | Un-Restricted Funds | Restricted Funds | |
| | £ | £ | £ |
| Wages and Salaries | 276,825 | 1,108,761 | 1,743,604 |
| Rent and rates | 9,963 | 160,054 | 125,778 |
| Repairs and maintenance | - | 6,603 | 13,604 |
| Insurance –Medical, Public Liability | - | 14,765 | 17,174 |
| Recruitment costs | - | 1,332 | 1,639 |
| Printing, postage, stationery | - | 4,256 | 21,369 |
| Office expenses – Subscriptions etc | - | 3,156 | 3,156 |
| Project and promotional costs | - | 25,977 | 27,394 |
| Telephone | - | 11,434 | 23,508 |
| Office equipment rental | - | 7,056 | 17,616 |
| Travelling expenses | - | 23,974 | 28,050 |
| Professional fees | - | 17,767 | 14,269 |
| Hardship payments | - | 4,589 | 13,792 |
| Therapy consultancy fees | - | 21,848 | 61,159 |
| Training | - | 21,105 | 10,509 |
| Patient health care products | - | 510 | 697 |
| Sundry Expenses – Cleaning etc | - | 1,985 | 5,777 |
| Depreciation | 36,304 | - | 35,402 |
| Support staff | - | 31,657 | 54,174 |
| Hire purchase interest | 4,166 | - | 3,583 |
| Consultancy Fees | - | 980 | - |
| Healthcare staff costs | - | 2,060 | - |
| Bank charges | 2,179 | - | 801 |
| Donations | - | 2,400 | 2,400 |
| Loan interest payable | 195 | - | 903 |
| Provision against amounts due from subsidiaries (see note 11) | 149,005 | - | - |
| | <u>478,637</u> | <u>1,472,269</u> | <u>2,226,358</u> |

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NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2013

9. GOVERNANCE COSTS

| | 2013 | 2012 |
|----------------------------------|--------------|--------------|
| | £ | £ |
| Auditors fees for audit services | <u>8,228</u> | <u>8,228</u> |

10. TANGIBLE FIXED ASSETS

| | Leasehold Premises | Fixtures, Fittings & Equipment | Total |
|------------------------------|-----------------------|--------------------------------------|----------------|
| Cost: | | | |
| Cost at 1 April 2012 | 56,379 | 230,363 | 286,742 |
| Additions | <u>-</u> | <u>-</u> | <u>-</u> |
| At 31 March 2013 | <u>56,379</u> | <u>230,363</u> | <u>286,742</u> |
| Depreciation: | | | |
| Depreciation at 1 April 2012 | 563 | 131,131 | 131,694 |
| Provision for the Year | <u>2,255</u> | <u>34,049</u> | <u>36,304</u> |
| At 31 March 2013 | 2,818 | 165,180 | 167,998 |
| Net Book Value: | | | |
| At 31 March 2013 | <u>53,561</u> | <u>65,183</u> | <u>118,744</u> |
| At 31 March 2012 | <u>55,816</u> | <u>99,232</u> | <u>155,048</u> |

The following amounts were outstanding under hire purchase agreements at 31 March 2013:

| | |
|-----------------------|---------------|
| Cost: | |
| At 31 March 2013 | <u>30,193</u> |
| Depreciation: | |
| At 31 March 2013 | <u>17,108</u> |
| Net Book Value | |
| At 31 March 2013 | <u>13,085</u> |
| At 31 March 2012 | <u>38,168</u> |

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2013

| 11. DEBTORS | 2013 | 2012 |
|---------------------------------------|-----------------------|-----------------------|
| | £ | £ |
| Trade Debtors | 170,825 | 171,078 |
| Amounts due from subsidiary companies | 47,124 | 99,062 |
| Prepayments | 6,629 | 1,250 |
| | <u>224,578</u> | <u>271,390</u> |

The amounts due from subsidiaries are after providing for £149,005 of the balance due. The gross balance due from the various trading subsidiaries amounts to £196,129 and is split as shown in note 16. The trustees believe that future income from these subsidiaries will enable the debts to be repaid in full. However the trustees have decided to prudently provide for an amount of £149,005 of the cumulative losses to 31 March 2013 of the subsidiaries.

12. ACCRUALS AND DEFERRED INCOME

| | 2013 | 2012 |
|-----------------|----------------------|----------------------|
| | £ | £ |
| Accruals | 14,840 | 10,650 |
| Deferred Income | 80,358 | 61,457 |
| | <u>95,198</u> | <u>72,107</u> |

Deferred income represents amounts received for projects in 2013/14.

13. FINANCIAL COMMITMENTS

At 31 March 2013, the company has annual commitments under non-cancellable leases as follows:

| | Land and Buildings | |
|-------------------|---------------------------|-------------|
| | 2013 | 2012 |
| | £ | £ |
| One to two years | 124,200 | 124,200 |
| Two to five years | 186,300 | 186,300 |

FRESHWINDS

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2013

14. RESTRICTED FUNDS

| | At 1.4.2012 | Incoming Resources | Outgoing Resources | Transfer | At 31.3.2013 |
|--|----------------|-----------------------|-----------------------|---------------|-----------------|
| Birmingham Supporting People (Tenancy Support Services) | - | 705,359 | 705,359 | - | - |
| Primrose Hospice (Complementary Therapy Palliative Care) | - | 24,204 | 24,204 | - | - |
| Living Choices – HoBtPCT & NHS BEN (Complementary Therapy Palliative Care Outreach) | - | 29,673 | 29,673 | - | - |
| Birmingham Social Services (HIV Services) | - | 69,245 | 69,245 | - | - |
| Bro-Sis – Birmingham D.A.A.T. (Tier 3 Treatment) | - | 32,196 | 32,196 | - | - |
| NHS BEN HIV Support Services (HIV Support) | - | 21,631 | 21,631 | - | - |
| Hardship Grants (Client Funding Support) | - | 4,850 | 4,850 | - | - |
| Surestart Advice Worker (Children's Centre Family Support) | - | 31,582 | 31,582 | - | - |
| Aquarius (Service User Involvement and Advocacy Project - Coventry) | - | 10,947 | 10,947 | - | - |
| FINDA – Surestart Family Health (Children's Centre Family Support) | - | 207,570 | 207,570 | - | - |
| Fuelsmart Project (Fuel Poverty and Debt Advice) | - | 7,405 | 7,405 | - | - |
| Estee Lauder Cosmetics – MAC AIDS (Targeted work with the LGBT Community) | - | 45,035 | 45,035 | - | - |
| Jobcentre Flexible Support (Employment Support - NEETS) | - | 24,300 | 24,300 | - | - |
| Social Enterprise Investment Fund (Capital Refurbishment of Prospect Hall) | 60,919 | - | 7,359 | 53,561 | - |
| Community Health Champions (MHJCT) | - | 27,079 | 27,079 | - | - |
| Big Lottery Research Programme (Research into healing therapy) | - | 24,375 | 24,375 | - | - |
| Surestart (Employment and training advice) | - | 95,894 | 95,894 | - | - |
| Big Lottery Advice Services Fund (Transitional Employment Work) | 66,794 | - | 66,794 | - | - |
| Community Champion (D.A.A.T) | - | 45,000 | 45,000 | - | - |
| | <u>127,713</u> | <u>1,406,345</u> | <u>1,480,497</u> | <u>53,561</u> | <u>-</u> |

The transfer between funds represent capital amounts spent in accordance with the donors wishes.

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NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2013

15. ANALYSIS OF NET LIABILITIES BETWEEN FUNDS

| | Un-Restricted Funds £ | Restricted Funds £ | Total £ |
|--|-----------------------------|--------------------------|---------------|
| Fund balances are represented by: | | | |
| Tangible fixed assets | 118,744 | - | 118,744 |
| Investments | 7 | - | 7 |
| Current assets | 79,672 | 148,802 | 228,474 |
| Current liabilities | (187,130) | (148,802) | (335,932) |
| Total net assets | <u>11,293</u> | <u>-</u> | <u>11,293</u> |

16. RELATED PARTY TRANSACTIONS

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

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

Dr Rhonda Lee is an executive director of Freshwinds and also of FIIM and FIT.

Carol Hebden is an executive director of Freshwinds and also of FIIM, FIAS and FC.

Mr Steven Moralee is as executive director of Freshwinds and also of FIT and FIAS.

During the year Freshwinds received income from FIT of £79,552 (2012-£74,798) and the balance due to Freshwinds at 31.03.13 was £135,220.

At 30 November 2012, FIT had capital and reserves of £(123,887) (2012-£(48,762)) and the loss for the year was £75,125 (2012-£(48,763)).

During the year Freshwinds received income from FIAS of £26,423 (2012-£24,262) and the balance due to Freshwinds at 31.03.13 was £49,646 (2012-£24,263).

At 28 February 2013, FIAS had capital and reserves of £(47,393) (2012-£(21,291)) and the loss for the year was £26,102 (2012-£(21,292)).

During the year Freshwinds received income from FIIM of £1,484 (2011-£nil) and the balance due to Freshwinds at 31.03.13 was £11,263 (2012-£nil).

At 28 February 2013, FIIM had capital and reserves of £(8,362) (2012 - £612) and the loss for the year was £8,938 (2012 - £(324)).

Freshwinds Care Limited has remained dormant throughout the year.