

The Ben Williams Trust		Charity No	1116627
Annual accounts for the period			
Period start date	01-Apr-22	To	Period end date 31-Mar-23

Section A Statement of financial activities

Guidance Notes

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	6,276	-	-	6,276	8,491
Charitable activities	-	-	-	-	-
Other trading activities	376	-	-	376	600
Investments	-	-	-	-	1,568
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	6,652	-	-	6,652	10,659
Resources expended (Note 4)					
Expenditure on:					
Raising funds	365	-	-	365	383
Charitable activities	-	-	-	-	37,500
Separate material item of expense	-	-	-	-	-
Other	-	-	-	-	-
Total	365	-	-	365	37,883
Net income/(expenditure) before investment gains/(losses)	6,287	-	-	6,287	(27,224)
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	6,287	-	-	6,287	(27,224)
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	6,287	-	-	6,287	(27,224)
Reconciliation of funds:					
Total funds brought forward	62,527	-	-	62,527	89,751
Total funds carried forward	68,814	-	-	68,814	62,527

Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	01/04/2022	£	£	31/03/2023
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets		B01	-	-	-	-	-
Tangible assets		B02	-	-	-	-	-
Heritage assets		B03	-	-	-	-	-
Investments		B04	-	-	-	-	-
	Total fixed assets	B05	-	-	-	-	-
Current assets							
Stocks		B06	-	-	-	-	-
Debtors	(Note 7)	B07	240	-	-	240	315
Investments		B08	-	-	-	-	-
Cash at bank and in hand	(Note 8)	B09	68,574	-	-	68,574	62,212
	Total current assets	B10	68,814	-	-	68,814	62,527
Creditors: amounts falling due within one year	(Note 9)	B11	-	-	-	-	-
	Net current assets/(liabilities)	B12	68,814	-	-	68,814	62,527
	Total assets less current liabilities	B13	68,814	-	-	68,814	62,527
Creditors: amounts falling due after one year		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	68,814	-	-	68,814	62,527
Funds of the Charity							
Endowment funds		B17	-	-	-	-	-
Restricted income funds		B18	-	-	-	-	-
Unrestricted funds	(Note 10)	B19	68,814	-	-	68,814	62,527
Revaluation reserve		B20	-	-	-	-	-
	Total funds	B21	68,814	-	-	68,814	62,527

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Philip Williams	29/11/2023
	Deborah Grimwood	29/11/2023

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Section C		Notes to the accounts	(cont)
Note 2	Accounting policies		####
2.1 INCOME			
This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/A". Where a different or additional policy has been adopted then this is detailed in the box below.			
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.		Yes No N/A ✓
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.		Yes No N/A ✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).		Yes No N/A ✓
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.		Yes No N/A ✓
Government grants	The charity has received government grants in the reporting period		Yes No N/A ✓
Tax reliefs on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.		Yes No N/A ✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.		Yes No N/A ✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'income from other trading activities' and the proceeds from sale are also recognised as 'income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.		Yes No N/A ✓
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.		Yes No N/A ✓
Support costs	The charity has incurred expenditure on support costs.		Yes No N/A ✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.		Yes No N/A ✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.		Yes No N/A ✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.		Yes No N/A ✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.		Yes No N/A ✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.		Yes No N/A ✓
2.2 EXPENDITURE AND LIABILITIES			
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.		Yes No N/A ✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.		Yes No N/A ✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.		Yes No N/A ✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.		Yes No N/A ✓
Redundancy cost	The charity made no redundancy payments during the reporting period.		Yes No N/A ✓
Deferred income	No material item of deferred income has been included in the accounts.		Yes No N/A ✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		Yes No N/A ✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date		Yes No N/A ✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.		Yes No N/A ✓
2.3 ASSETS			
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least: They are valued at cost.		Yes No N/A ✓
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5. They are valued at cost.		Yes No N/A ✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. They are valued at cost.		Yes No N/A ✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments		Yes No N/A ✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		Yes No N/A ✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		Yes No N/A ✓
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.		Yes No N/A ✓
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	Not applicable		

Note 3

Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations:	Donations and gifts	5,765	-	-	5,765	7,944
	Sponsored activities	-	-	-	-	-
	Gift Aid	511	-	-	511	547
	Total	6,276	-	-	6,276	8,491
Charitable activities:		-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Fundraising events	376	-	-	376	600
	Total	376	-	-	376	600
Income from investments:	Interest income	-	-	-	-	68
	Bonus for banking switch	-	-	-	-	1,500
Total	-	-	-	-	1,568	
Separate material item		-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		6,652	-	-	6,652	10,659

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Not applicable

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Note 4 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Charity Insurance	167	-	-	167	167
	Subscription to Just Giving	198			198	216
	Total expenditure on raising funds	365	-	-	365	383
Expenditure on charitable activities	Grants made	-	-	-	-	37,500
	Total expenditure on charitable activities	-	-	-	-	37,500
Separate material item of expense		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		365	-	-	365	37,883

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Arrhythmia	Nurse Consultant appointment	-	-	-	37,500
Total		-	-	-	37,500

01/04/2022

Note 5 Details of certain items of expenditure**5.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	-	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 6 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

6.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Amythmia	-	-	-	-
			-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

Note 7 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

7.1 Analysis of debtors

Trade debtors

Bank Interest

Gift Aid

Total

This year £	Last year £
-	-
-	-
240	315
240	315

Note 8 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
68,574	62,212
-	-
68,574	62,212

Note 9 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

9.1 Analysis of creditors

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Note 10 Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Fund	UR	For future charitable activity	62,527	6,652	365	-	-	68,814
Designated Fund	UR	Nurse Consultant post	-	-	-	-	-	-
Other Funds			-	-	-	-	-	-
Total Funds			62,527	6,652	365	-	-	68,814

10.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Fund	UR	For future charitable activity	52,251	10,659	383	-	-	62,527
Designated Fund	UR	Nurse Consultant post	37,500		37,500	-	-	-
Other funds			-	-	-	-	-	-
Total Funds			89,751	10,659	37,883	-	-	62,527

Note 11 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

11.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

11.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE
