

The Ben Williams Trust			Charity No	1116627
Annual accounts for the			period	
Period start date	01-Apr-24 To		Period end date	31-Mar-25

# Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	2,241	-	-	2,241	6,492
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	527
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	2,241	-	-	2,241	7,019
Resources expended (Note 4)		•				
Expenditure on:						
Raising funds	S08	435	_	_	435	424
Charitable activities	S09	39,263	_	_	39,263	-
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	39,698	-	-	39,698	424
Net income/(expenditure) before investment						
gains/(losses)	S13	( 37,457)	-	-	( 37,457)	6,595
Net gains/(losses) on investments	S14	-	_	-	-	-
Net income/(expenditure)	S15	( 37,457)	-	-	( 37,457)	6,595
Extraordinary items	S16	-	-	-	-	
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
	040	_				_
Gains and losses on revaluation of fixed assets for the charity's own use Other gains/(losses)	S18 S19	-	<del>-</del>	-	-	
Net movement in funds	S19 S20	( 37,457)			( 37,457)	6,595
not motoment in funds	520	( 01,401)			01,401)	0,000
Reconciliation of funds:						
Total funds brought forward	S21	75,409	-	-	75,409	68,814
Total funds carried forward	S22	37,952	-	-	37,952	75,409

Section B Balance	she	et				
	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Intangible assets	B01	-	-	-	-	-
Tangible assets	B02	-	-	-	-	-
Heritage assets	B03	-	-	-	-	-
Investments	B04	-	-	-	-	-
Total fixed assets	B05	_	-	-	-	-
Current assets						
Stocks	B06	-	-	-	-	-
Debtors (Note 7)	B07	120	-	-	120	252
Investments	B08	-	-	-	-	-
Cash at bank and in hand (Note 8)	B09	50,332	-	-	50,332	75,157
Total current assets	B10	50,452	-	-	50,452	75,409
Creditors: amounts falling due within one year (Note 9)	B11	12,500	-	-	12,500	-
Net current assets/(liabilities)	B12	37,952	-	-	37,952	75,409
Total assets less current liabilities	B13	37,952	-	-	37,952	75,409
Creditors: amounts falling due after one year	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	37,952	-	-	37,952	75,409
Funds of the Charity						
Endowment funds	B17	-			-	-
Restricted income funds	B18		-		-	-
Unrestricted funds (Note 10)	B19	37,952		-	37,952	75,409
Revaluation reserve	B20				-	
Total funds	B21	37,952	-	-	37,952	75,409
Signed by one or two trustees on behalf of all the trustees		Signature		Print N	Name	Date of approval
				Philip V	Villiams	
				Deborah (	Grimwood	

#### Note 1 Basis of preparation

This section should be completed by all charities .

<b>1.1 Basis of accounting</b> These accounts have been prepared under the his relevant note(s) to these accounts.	torical cost conv	vention with items recognised at cost or transaction value unless otherwise stated in th			
The accounts have been prepared in accordance v	vith:				
	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	ng Standard app	licable in the United Kingdom and Republic of Ireland (FRS 102)			
and with the Charities Act 2011.					
The charity constitutes a public benefit entity as def 102.*	fined by FRS	✓			
* -Tick as appropriate					
1.2 Going concern					
If there are material uncertainties related to eve concern, please provide the following details o		ons that cast significant doubt on the charity's ability to continue as a going plicable", 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 a	accounting polic	ies adopted are those outlined in note 2.			
Yes*  No*					
Please disclose:					
(i) the nature of the change in accounting police	:у;	Not applicable			
(ii) the reasons why applying the new accounti provides more reliable and more relevant inform		Not applicable			
(iii) the amount of the adjustment for each line the current period, each prior period presented aggregate amount of the adjustment relating to before those presented, 3.44 FRS 102 SORP.	and the	Not applicable			
1.4 Changes to accounting estimates No changes to accounting estimates have occurred.	d in the reporting	a period (3.46 FRS 102 SORP).			
Yes* No*  * -Tick as appropriate		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Please disclose:					
(i) the nature of any changes; Not applicable					
(ii) the effect of the change on income and exp assets and liabilities for the current period; and		Not applicable			
(iii) where practicable, the effect of the change more future periods.	in one or	Not applicable			
1.5 Material prior year errors					
No material prior year error have been identified in t	the reporting per	riod (3.47 FRS 102 SORP).			
Yes* No*					

## Please disclose:

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		

5	section C Notes to the accounts (cont	)
Note 2 Ac 2.1 INCOME	counting policies	####
	ng policies has been spplied by the charily except for those ticked "No" or "N/a". Where a different or lopted then this is detailed in the box below.	
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when:	Yes No N/a
	<ul> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	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	√ Yes No N/a
	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 charify or have been met.	res no ma
Government grants	The charity has received government grants in the reporting period	Yes No N/a  ✓
Tax reclaims 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	Yes No N/a
Contractual income and	specified of the state.  This is only included in the SoFA once the charity has provided the related goods or services or	Yes No N/a
	Inis is only included in the Sor'A once the charity has provided the related goods of services of 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	Yes No N/a
	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	Yes No N/a
	achilities' 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.	Yes No N/a
	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.	Yes No N/a
	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  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.	✓ ·
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.	Yes No N/a  ✓
	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	Yes No N/a
Settlement of insurance claims	activities.  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	This includes any realised or unrealised gains or losses on the sale of investments and any gain or	Yes No N/a
losses	loss resulting from revaluing investments to market value at the end of the year.	· /
2.2 EXPENDITURE A	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.	Yes No N/a
	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	Yes No N/a
Grants with performance conditions	capita, staff costs by the time spent and other costs by their usage.  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	Yes No N/a
Grants payable without	has provided the specified service or output.  Where there are no conditions attaching to the grant that enables the donor charity to realistically	Yes No N/a
Redundancy cost	avoid the commitment, a labelity for the full funding obligation must be recognised.  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
Paoia financial instruments	7	Yes No N/a
2.3 ASSETS Tangible fixed assets for	The cramy accounts for crask transactivents on many recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.7 to 11.19, FRS102 SORP.  These are capitalised if they can be used for more than one year, and cost at least	
use by charity	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 charify has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charify through custody or legal rights.	Yes No N/a
	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	Yes No N/a
	their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes No N/a
Investments	They are valued at cost.  Fixed asset investments in quoted shares, traded bonds and similar investments are valued at	Yes No N/a
mvesulents	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.	<b>✓</b>
	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 or cost or net realisable value.	Yes No N/a
	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.	Yes No N/a
Debtors	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.  Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement	Yes No N/a  Yes No N/a  Yes No N/a
	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 charify has 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	Yes No N/a
	war a inactive date to these than one year near on aversament purposes rainer man or need snot term cast 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	, and the state of	
ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	Not applicable	

Se	ection C Notes to the	accounts			(cont)	
Note 3	Analysis of income  Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations:	Donations and gifts	2,081	_	_	2,081	6,012
	Sponsored activities	-,	-	_	_,	-
	Gift Aid	160			160	480
	Tota	al 2,241	-	-	2,241	6,492
Charitable activities:		-	-	-	-	-
	Tota	al -	-	-	-	-
Other trading activities:	Fundraising events	-	-	_	-	527
	Tota	al -	-	-	-	527
Income from		-	-	-	-	-
investments:		-			-	-
	Tota	al	-	-	-	-
Separate		-	-	-	-	-
material item	Tota	al -	-	-	-	-
TOTAL INCOM	ИЕ	2,241	-	-	2,241	7,019
Other informati	on:					
	ne prior year was unrestricted except for: (please ption and amounts)	Not applicabl	le			
	owment fund is converted into income in the d, please give the reason for the conversion.	Not applicabl	le			
	me items above the following items are material: se the nature, amount and any prior year amounts)	Not applicabl	le			

Section C	Notes to the accou	nts		(cor	nt)	
Note 4	Analysis of expenditure  Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year £
Expenditure on raising funds:	Charity Insurance Subscription to Just Giving	219 216	-	-	219 216	208
	Total expenditure on raising funds	435	-	-	435	424
Expenditure on charitable activities	Physiotherapy post	39,263	-	-	39,263	-
	Total expenditure on charitable activities	39,263	-	-	39,263	-
Separate material item of expense		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITU	JRE	39,698	-	-	39,698	424

## 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	Physiotherapist appointment	37,500	ı	37,500	-
	Equipment purchases	1,763	-	1,763	
Total		39,263	-	39,263	-

## Notes to the accounts

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
	£	£	£	£
Arrythmia	39,263	-	-	39,263
			-	-
Total	39,263		-	39,263

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

## Notes to the accounts

(cont)

## 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
£	£
-	-
-	-
120	252
120	252

#### 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 £
1	1
1	ı
50,332	75,157
1	1
50,332	75,157

#### 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

		ng due within year	Amounts falling due after more than one year			
	This year	Last year	This year	Last year		
	£	£	£	£		
	12,500	1	1	1		
	1	-	1	-		
	-	-	-	-		
	-	-	-	-		
	-	-	-	-		
	-	-	-	-		
	-	-	-	-		
Total	12,500	-	-	-		

Section C Notes to the accounts (cont)

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 blanace 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	409	2,241	435	( 1,763)	-	452
Designated Fund	UR	Physiotherapy post	75,000	-	39,263	1,763	-	37,500
Other Funds			-	-			-	-
		Total Funds	75,409	2,241	39,698	-	-	37,952

#### 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 blanace 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	68,814	7,018	423	( 75,000)	-	409
Designated Fund	UR	Physiotherapy post			-	75,000	-	75,000
Other funds			-	-	-	-	-	-
	•	Total Funds	68,814	7,018	423	-	-	75,409

Section C	Notes to the accounts (cont)	
Note 11	Transactions with trustees and related parties	
	any transactions with related parties (other than the trustee expenses explained in guidance old be provided in this note. If there are no transactions to report, please enter "True" in the oreport.	
11.1 Trustee ren	nuneration and benefits	
	ees have been paid any remuneration or received any other benefits from an employment or a related entity (True or False)	TRUE
	kpenses paid trustees expenses for fulfilling their duties, details of such transactions should be prov actions to report, please enter "True" in the box below. If there are transactions to report, ple	
No trustee expens	ses have been incurred (True or False)	TRUE
28.3 Transaction	(s) with related parties	
•	s of any transaction undertaken by (or on behalf of) the charity in which a related party has a unds have been held as agent for related parties. If there are no such transactions, please en	•
There have been r	no related party transactions in the reporting period (True or False)	TRUE

## Note 12 Post Balance Sheet Events

During the course of the year the Trustees awarded a grant with performance conditions to the Royal Brompton Hospital for a specialist physiotherapy post. The grant is for £75,000 over a period of 18 months and is fully funded. Upon the satisfactory completion of the performance conditions it is the intention to close the Trust and with this in mind no further donations are being sought.