

HARRY EDWARDS HEALING SANCTUARY LIMITED

England & Wales · Charity number 1098712

Details

Status Registered

Legal form Charitable company

Company number [04731491](#)

Registered 2003-07-23

Register [View on the Charity Commission register](#)

Contact

Address Burrows Lea
Hook Lane
Shere
Guildford
GU5 9QG

Phone 01483 205627

Email info@he-foundation.org

Website www.he-foundation.org

Activities

Objects: TO PROMOTE PUBLIC HEALTH BY THE PROVISION AND THE PROMOTION OF SPIRITUAL HEALING FOR THE BENEFIT OF THE PUBLIC BY EDUCATING AND TRAINING HEALERS AND BY ENSURING PROPER STANDARDS IN THE PRACTICE OF SPIRITUAL HEALING

Activities: To promote public health by the provision and the promotion of spiritual healing for the benefit of the public by educating and training spiritual healers and by ensuring proper standards in the practice of spiritual healing

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Religious Activities, Animals
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE WORLDWIDE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£385,230	£723,354	£7,262,074	17
2023-09-30	£396,001	£733,586	-	-
2022-09-30	£359,039	£721,264	-	-
2021-09-30	£439,265	£651,212	-	-
2020-09-30	£445,926	£626,941	-	-

Trustees

Name	Role	Appointed
Alan Arthur Moore	Chair	2020-03-10
Gary Arthur Cheetham		2023-03-08
Jagdeep Singh Mann		2025-11-17
Kim Pilkington		2024-09-16
Lisa Alexandra Jeffrey		2025-02-07
Mark Eynon		2025-11-12
Stuart Morris		2024-09-16

HARRY EDWARDS HEALING SANCTUARY LIMITED

England & Wales - Charity number 1098712

Accounts

REGISTERED COMPANY NUMBER: 04731491 (England and Wales)
REGISTERED CHARITY NUMBER: 1098712

HARRY EDWARDS HEALING SANCTUARY LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2024

Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

HARRY EDWARDS HEALING SANCTUARY LIMITED

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HARRY EDWARDS HEALING SANCTUARY LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 30 September 2024

TRUSTEES	Mr M D Thomas (resigned 16.9.2024) Mr A A Moore Mr G A Cheetham Ms N M Proudlock (resigned 16.9.2024) Mr R J Stuttle Ms K D Pilkington (appointed 16.9.2024) Mr S W Morris (appointed 16.9.2024) Ms E E Brewer (appointed 31.10.2024) Ms L A Jeffrey (appointed 7.2.2025) Ms E E Brewer (resigned 4.6.2025)
REGISTERED OFFICE	Burrows Lea Hook Lane Shere Guildford Surrey GU5 9QG
REGISTERED COMPANY NUMBER	04731491 (England and Wales)
REGISTERED CHARITY NUMBER	1098712
AUDITORS	Berringers LLP Chartered Accountants and Statutory Auditors Lygon House 50 London Road Bromley Kent BR1 3RA

HARRY EDWARDS HEALING SANCTUARY LIMITED

**REPORT OF THE TRUSTEES
for the year ended 30 September 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

On 1 October 2003, the charity took over the assets and operations of The Harry Edwards Spiritual Healing Trust (the Trust) under authority from the Charity Commission. As such, it now holds the property that was held by the earlier Trustees and continues the work of the Trust. A notification of the formal merger of the Harry Edwards Spiritual Healing Sanctuary Trust and the Harry Edwards Healing Sanctuary Limited was submitted to the Charity Commission during a previous period.

The objects of the charity are to promote public health by the provision and promotion of spiritual healing for the benefit of the public by educating and training spiritual healers and by ensuring proper standards in the practice of spiritual healing.

The strategies employed to achieve the charity's objectives are to:

- Increase awareness of, and opportunities for, a broad range of people to understand and experience spiritual healing and explore their own spiritual healing and self-healing abilities;
- Maintain facilities at which our registered spiritual healers can offer both distant and contact spiritual healing services;
- Maintain the availability of spiritual healing services at the charity's facilities by retaining the involvement of sufficient volunteer healers who are registered with UK Healers;
- Encourage the use of the charity's facilities by others sharing the same objectives as the charity;
- Sponsor research into spiritual healing;
- Provide a programme for educating and training spiritual healers, including healing related talks, workshops and retreats;
- Finance support of the charity's facilities and services through donations, legacies, fund raising, investment and rental income, and judiciously conducted commercial activity through a wholly owned trading subsidiary company.

The charity supports, and is a founder member of, UK Healers, the professional association established to agree standards for spiritual healing and spiritual healers in this country. In company with other spiritual healing organisations that are members of UK Healers, we comply with the Standards and the Code of Conduct established by that body. We restrict our recruitment of healers to join our register and work at our premises to those who have successfully completed our own training programme and those healers who have met the standards of UK Healers with other UK Healer member organisations. The charity has established the Harry Edwards Healing College within the charity to further develop the training provided. The College offers training at various levels including an introductory course; a two year healer qualification course (The Harry Edwards Healing Course); and post qualification CPD workshops.

The charity's magazine (The Healer), which was introduced by Harry Edwards and has been continuously issued ever since, we ensure its essential messages, including those contained in articles written by the charity's founder, are preserved.

Through the charity's 'Healing Minute' programme initiated by our founder, Harry Edwards, people of goodwill are encouraged to link together at 10am and/or 10pm in prayer and thought for healing to reach all those who are sick wherever they may be, and also for world peace and understanding. This facility has been extended by broadcasting the morning event live on social media 5 days per week.

A major part of our work is in dealing with requests by letter, e-mail and telephone for distant healing. Applications for contact healing at our premises vary from week to week and are met by a growing band of volunteer healers. Our contact healing services are available 7 days a week. We are actively seeking ways of expanding this service. Both distant healing and contact healing are provided to the public on a donation only basis.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2024

During 2008 the charity established Bluebells Cancer Help Centre at Burrows Lea with help and input from Macmillan Cancer Support. This provides a dedicated space where patients can come for healing and to enjoy the peace the premises offer as well as to obtain easy access to the wide range of information available on the internet, and to our library of books (which may be borrowed) potentially helpful to those living with cancer and their carers. The volunteers who lead the Centre's activities introduced, during the previous period, a series of talks under a Wellness heading to benefit those who use the Centre.

Public benefit

The charity benefits the public by providing information about spiritual healing and wellness, via our donation only magazine (The Healer) issued quarterly, and through leaflets, the charity's website, and Social Media posts (Facebook, Instagram, YouTube and X).

The charity offers at Burrows Lea a daily contact healing service in private Healing Rooms. This service is also donation only.

We also provide short contact healing sessions without charge at the charity's Open Days and similar events. Our Distant Healing service continues to be on a 'donation only' basis. We also from time to time provide contact healing at suitable venues and events away from the Sanctuary, and the charity is ready to provide financial and healer support for research into the efficacy of spiritual healing & healing. The charity's premises are open to the public without any charge 365 days per year so that the public may enjoy the peaceful atmosphere of our house and grounds, and the chance for contemplation and relaxation in surroundings that our many visitors find help to bring them peace of mind. The charity corresponds daily with those who seek distant healing and also receives visitors for contact healing daily.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The charity provides distant healing to a substantial number of people from around the world each year, irrespective of their ability to contribute towards the charity's overheads. The charity has many Clients who continue to ask for healing help for themselves and/or others and who send whatever they can afford to support the charity's work. The charity has received and responded to 9,992 requests for healing during the period. The requests received each day are read by qualified spiritual healers. The names of all people for whom distant healing has been sought during the previous twenty four hours are placed each morning in the Distant Healing book located in the Sanctuary at Burrows Lea. They remain there for at least a month to benefit from prayerful thoughts offered every morning by the charity's healers during a regular period of contemplation in the Sanctuary.

The charity's annual Fairs continue to attract new and returning visitors. The weekly program on various social media platforms including Zoom and Facebook continues to be developed. These Platforms continue to be very successful with substantial numbers taking advantage of the opportunity to participate and experience healing activities remotely.

As with our Fairs and Open Days, our normal programme of activities is being reviewed and increased through modalities that incorporate wellness and wellbeing.

The Charity's wholly owned trading company began operations on 1 October 2005 with the intention of providing a stream of future income in support of the charity. Initially, the company absorbed substantial setting up costs which were met with the help of a secured loan facility. After many years trading, the subsidiary company was able to remove its call on that secured loan facility, which was a welcome development for the charity.

The trading company's Memorandum and Articles of Association provide the necessary safeguards about distribution of its profits, and control of its Board of Directors is vested in the charity.

The number of staff employed are adjusted from time to time to meet the needs of the charity.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2024

STRATEGIC REPORT

Financial review

Investment policy and objectives

In accordance with the Memorandum and Articles of Association, the charity has the power to invest charity funds not immediately required for the furtherance of its objects in or upon such investments, securities or property as may be thought fit. The trustees employ Investec Wealth and Investment Limited to manage the charity's investments

The policy of the trustees continues to be medium risk balance between capital and income growth in a portfolio of investments and cash to support operating costs. This is achieved by investing prudently and cautiously in a broad range of fixed interest securities and equities with no investment in derivatives, no single investment in fixed interest securities exceeding 10% of the total fund, and no single investment in equities exceeding 5% of the total fund

The value of Harry Edwards Healing Sanctuary's investments reflected the uncertainty of stock markets during the period. At the year end the charity's portfolio was valued at £2,018,888 compared with £2,204,962 at 30 September 2023. The decrease in market value was £186,074 due to disposals of investments being greater than acquisitions compared with the decrease in market value of £184,749 at 30 September 2023. Our investment managers continue to monitor progress of the charity's portfolio against the WM Charity Fund Monitor and throughout the year achieved results broadly in line with the benchmark.

Reserves policy

The level of reserves that the charity ought to have is reviewed periodically by trustees, to ensure that it still reflects current charity developments.

Review

The charity depends primarily on volatile sources of income, such as donations and legacies. The charity's total incoming resources on unrestricted funds, which are its operational reserves were £526,539 (2023: £385,231) including unrestricted investment income of £63,553 (2023: £59,147). Restricted voluntary income of £1,060 (2023: £10,770) was also received, so that total incoming resources for the year were £527,599 (2023: £396,000).

However, during the year unrestricted funds resources expended amounted to £847,203 (2023: £723,355) of which £197,045 (2023: £126,439) was the cost of generating voluntary income, £660,633 (2023: £550,259) was charitable expenditure relating to contact and distant healing work and education activities, and £49,525 (2023: £46,656) was governance costs. Charitable expenditure of £5,644 (2023: £10,231) was expended on restricted fund. Total resources expended was £852,847 (2023: £733,585).

The resulting outflow of resources £325,248 (2023: £337,585) was offset by realised gain on the sales of investment assets of £24,636 (2023: £62,553) and net unrealised gain on investment assets of £184,099 (2023: £685,819).

There is a continuing need to increase voluntary income and to maintain rental income from three residential properties owned by the charity at Burrows Lea. Ongoing maintenance & repairs to property stock were undertaken during the period.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2024

STRATEGIC REPORT

Future developments

The major financial concern for the charity continues to be the volatility of its voluntary income. The dividends and interest received from its investment portfolio are insufficient to cover overheads. Legacy income has made a significant contribution in some years but cannot be relied upon. The charity continues to take steps to encourage more of our supporters to provide for the charity in their wills. Meanwhile donations each year remain a vital source of income for the charity.

The trustees want to expand the availability of the charity's contact and distant healing services and have successfully exploited the use of social media to keep the public informed and to answer questions that may be asked. As described earlier, the trustees also aim to maintain rental income and to increase the use of the charity's facilities to generate more funds to support charitable objectives.

A principal focus during the year has been the ongoing redevelopment of Burrows Lea Country House. The Trustees have advanced plans to upgrade and preserve the property to better support our charitable activities.

Key developments during the year included:

- Completion of design and planning work to modernise facilities.
 - Improve accessibility, safety and energy efficiency across the site.
 - Funds have been designated to the project, ensuring that the sanctuary remains welcoming and fit for purpose.
- Completion of the current phase of works is anticipated by the end of August 2025.

During the reporting period, the Trustees have set clear priorities for the coming years:

- Protecting and enhancing the heritage and functionality of Burrows Lea Country House as the Sanctuary's core base.
- Strengthening our financial sustainability through diversification and prudent resource management.
- Developing and supporting our staff and volunteers to maintain the highest standards.
- Ensuring robust governance and compliance frameworks are in place.
- Progress against these objectives will be reviewed regularly by the Board.
- The Trustees remain committed to preserving the unique legacy of Harry Edwards Healing Sanctuary Limited.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Harry Edwards Healing Sanctuary Limited (the charity) is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 11 April 2003. It is registered as a charity with the Charity Commission. The original subscribers to the Memorandum of Association and such other persons as the Board of Directors (the trustees) shall admit to membership shall be members of the charity. Currently, trustees in office are members, each of whom agrees to contribute £1 in the event of the company winding up.

Recruitment and appointment of new trustees

All the directors of the company are also trustees of the charity. As set out in the Articles of Association, the charity by resolution of its members has the power to appoint or remove any trustee and to fix a maximum and minimum number of trustees. At present, no maximum has been set, but the minimum is three. The trustees also have the power at any time to appoint any person to be a trustee, but any trustee so appointed is subject to re-election by the members at the next Annual General Meeting. Furthermore, one third of the trustees (usually the longest in office) are subject to re-election by the members at the Annual General Meeting.

During 2022/2023, 3 new Trustees were appointed and 5 stood down. We currently have 3 trustees who have served for less than 5 years, 1 who has served for 6 years and 1 who has served for 3 years.

Organisational structure

The trustees, who administer the charity, meet as a body at least six times a year and more frequently as circumstances dictate.

During the year, a paid General manager was appointed to manage the day-to-day activities of the charity including responsibility for the staff. The charity's externally focussed interests were also managed by the General manager.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision-making process and recent financial performance of the charity. During their induction, they meet other trustees and key employees. They are expected to attend appropriate external training events where these will facilitate the undertaking of their role.

Related parties

The charity's wholly owned subsidiary, Burrows Lea Country House Limited, was established as a fund-raising vehicle on 1 October 2005 to operate functions including catering, conferencing, and retreat facilities, and the sales of books and other articles, at Burrows Lea. It uses staff employed by the charity as necessary. Any distributable profits are donated to the charity. The Subsidiary has been placed mainly in a dormant position, which will continue until the upgrade and refurbishment of Burrows Lea Country House is completed. During this period The Charity will not make any financial calls on the subsidiary, and will ensure through its controlling position that the subsidiary does not enter into any financial arrangements.

Risk management

The trustees have assessed and put in place appropriate policies to address the major risks to which the charity is exposed, those related to its operations, finances, and its use of Information and Communications Technology (ICT), and Health & Safety legislation. These include damage to or destruction of the building or systems at Burrows Lea through natural or man-made causes, and any incident that might result in death or injury to a member of the public, the Charity's employees and volunteers. Adequate insurance, back-up duplication, and systems to mitigate exposure to such major risks are in place and reviewed regularly. The Charity has increased its Cyber Security Levels and Insurance cover in this aspect.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harry Edwards Healing Sanctuary Limited for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Berringers LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

HARRY EDWARDS HEALING SANCTUARY LIMITED

**REPORT OF THE TRUSTEES
for the year ended 30 September 2024**

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:


.....
Mr A A Moore - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARRY EDWARDS HEALING SANCTUARY LIMITED

Opinion

We have audited the financial statements of Harry Edwards Healing Sanctuary Limited (the 'charitable company') for the year ended 30 September 2024 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARRY EDWARDS HEALING SANCTUARY LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

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:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and error, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries to management about their own assessment of the risks of fraud and error;
- the matters discussed among the audit engagement team regarding how and where fraud may occur in the financial statements and any potential indicators of fraud.

Our procedures to respond to risk include the following:

- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias, and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
HARRY EDWARDS HEALING SANCTUARY LIMITED**

Use of our report

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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Allan BSoc Sc FCA (Senior Statutory Auditor)
for and on behalf of Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date:

HARRY EDWARDS HEALING SANCTUARY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the year ended 30 September 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	237,325	1,060	238,385	192,441
Other trading activities	3	156,435	-	156,435	77,580
Investment income	4	63,553	-	63,553	59,147
Other income		69,226	-	69,226	66,832
Total		526,539	1,060	527,599	396,000
EXPENDITURE ON					
Raising funds					
Raising funds	5	197,045	-	197,045	126,439
		197,045	-	197,045	126,439
Charitable activities	6				
Governance costs		49,525	-	49,525	46,656
Charitable expenditure		600,633	5,644	606,277	560,490
Total		847,203	5,644	852,847	733,585
Net gains on investments		24,636	-	24,636	62,553
NET INCOME/(EXPENDITURE)		(296,028)	(4,584)	(300,612)	(275,032)
Transfers between funds	17	(140)	140	-	-
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		184,099	-	184,099	685,819
Net movement in funds		(112,069)	(4,444)	(116,513)	410,787
RECONCILIATION OF FUNDS					
Total funds brought forward		7,361,604	16,983	7,378,587	6,967,800
TOTAL FUNDS CARRIED FORWARD		7,249,535	12,539	7,262,074	7,378,587

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED (REGISTERED NUMBER: 04731491)

BALANCE SHEET
30 September 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	5,170,370	-	5,170,370	5,160,549
Investments	13	<u>2,018,888</u>	-	<u>2,018,888</u>	<u>2,204,962</u>
		7,189,258	-	7,189,258	7,365,511
CURRENT ASSETS					
Stocks	14	10,166	-	10,166	13,390
Debtors	15	106,741	-	106,741	55,923
Cash at bank and in hand		<u>22,024</u>	<u>12,539</u>	<u>34,563</u>	<u>36,608</u>
		138,931	12,539	151,470	105,921
CREDITORS					
Amounts falling due within one year	16	(78,654)	-	(78,654)	(92,845)
NET CURRENT ASSETS		<u>60,277</u>	<u>12,539</u>	<u>72,816</u>	<u>13,076</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,249,535</u>	<u>12,539</u>	<u>7,262,074</u>	<u>7,378,587</u>
NET ASSETS		<u>7,249,535</u>	<u>12,539</u>	<u>7,262,074</u>	<u>7,378,587</u>
FUNDS	17				
Unrestricted funds				7,249,535	7,361,604
Restricted funds				<u>12,539</u>	<u>16,983</u>
TOTAL FUNDS				<u>7,262,074</u>	<u>7,378,587</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


Mr A A Moore - Trustee

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

**CASH FLOW STATEMENT
for the year ended 30 September 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(379,180)</u>	<u>(263,746)</u>
Net cash used in operating activities		<u>(379,180)</u>	<u>(263,746)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(17,774)	(9,357)
Purchase of fixed asset investments		(402,010)	(1,316,521)
Sale of fixed asset investments		796,819	1,549,642
Interest received		<u>100</u>	<u>2</u>
Net cash provided by investing activities		<u>377,135</u>	<u>223,766</u>
 Change in cash and cash equivalents in the reporting period		(2,045)	(39,980)
Cash and cash equivalents at the beginning of the reporting period		<u>36,608</u>	<u>76,588</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>34,563</u></u>	<u><u>36,608</u></u>

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE CASH FLOW STATEMENT
for the year ended 30 September 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of financial activities)	(300,612)	(275,032)
Adjustments for:		
Depreciation charges	7,953	10,488
Gain on investments	(24,636)	(62,553)
Interest received	(100)	(2)
Decrease in stocks	3,224	1,472
(Increase) decrease in debtors	(50,818)	53,715
(Decrease) increase in creditors	<u>(14,191)</u>	<u>8,166</u>
Net cash used in operations	<u>(379,180)</u>	<u>(263,746)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.23 £	Cash flow £	At 30.9.24 £
Net cash			
Cash at bank and in hand	<u>36,608</u>	<u>(2,045)</u>	<u>34,563</u>
	<u>36,608</u>	<u>(2,045)</u>	<u>34,563</u>
Total	<u>36,608</u>	<u>(2,045)</u>	<u>34,563</u>

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 September 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Preparation of consolidated financial statements

The financial statements contain information about Harry Edwards Healing Sanctuary Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Various support costs were apportioned and allocated to Raising funds on the ratio based on 1 divided by the number of full time staff employed

Wages were apportioned and allocated to Raising funds on the ratio based on 1 divided by the number of full time staff employed

Wages were apportioned and allocated to Support costs on 10% of the administration staff costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes net gains and losses arising on revaluations and disposals throughout the year. Net gains and losses on investments is calculated on sale price less market value at the start of the year.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Gift Aid	29,327	37,378
Donations	47,515	69,418
Legacies received (gross)	<u>161,543</u>	<u>85,645</u>
	<u>238,385</u>	<u>192,441</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Income from courses	56,497	36,760
Raffle	144	110
Retreats	29,360	415
Events	8,751	195
Other income	27,086	12,227
Appointments	20,201	18,430
Royalties	<u>14,396</u>	<u>9,443</u>
	<u>156,435</u>	<u>77,580</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Investment income (gross) and interest on deposits	63,453	59,145
Deposit account interest	<u>100</u>	<u>2</u>
	<u>63,553</u>	<u>59,147</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2024

5. RAISING FUNDS

	2024	2023
	£	£
Staff costs	28,099	22,323
Magazine costs	8,906	12,191
Advertising & publicity	43,862	8,250
Friends expenses	7,999	11,413
Course costs	16,471	23,807
Other expenditure	27,275	9,242
Rent agent fees	6,648	9,548
Investor broker fees	14,061	15,589
Retreat costs	17,645	1,664
Event costs	11,788	-
Depreciation	467	582
Support costs	13,824	11,830
	<u>197,045</u>	<u>126,439</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Governance costs	-	49,525	49,525
Charitable expenditure	<u>413,575</u>	<u>192,702</u>	<u>606,277</u>
	<u>413,575</u>	<u>242,227</u>	<u>655,802</u>

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Raising donations and legacies	11,887	1,937	13,824
Governance costs	-	49,525	49,525
Charitable expenditure	<u>190,150</u>	<u>2,552</u>	<u>192,702</u>
	<u>202,037</u>	<u>54,014</u>	<u>256,051</u>

Various support costs were apportioned and allocated to Raising funds on the ratio based on 1 divided by the number of full time staff employed.

Wages were apportioned and allocated to Support costs on 10% of the administration staff costs.

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 September 2024**

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

				2024	2023
	Raising donations and legacies £	Governance costs £	Charitable expenditure £	Total activities £	Total activities £
Rates and water	669	-	10,710	11,379	9,611
Insurance	836	-	13,376	14,212	10,474
Light & heat	2,378	-	38,044	40,422	37,871
Telephone	1,284	-	20,539	21,823	18,278
Printing, stationery & postage	564	-	9,017	9,581	10,755
Computer costs	1,528	-	24,448	25,976	26,137
Repairs & Renewals	3,579	-	57,256	60,835	59,692
Garden expenses	487	-	7,784	8,271	5,958
Motor & travelling	45	-	715	760	745
Bank charges	233	-	3,721	3,954	2,591
Training	284	-	4,540	4,824	4,215
Trustees' remuneration etc	-	-	2,552	2,552	5,400
Wages	-	8,131	-	8,131	10,982
Auditors' remuneration	-	10,400	-	10,400	10,540
Professional fees	1,937	30,994	-	32,931	26,613
	<u>13,824</u>	<u>49,525</u>	<u>192,702</u>	<u>256,051</u>	<u>239,862</u>

8. NET INCOME/(EXPENDITURE)

Net income (expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	10,400	10,540
Depreciation - owned assets	<u>7,953</u>	<u>10,487</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

	2024	2023
	£	£
Trustees' expenses	<u>2,552</u>	<u>5,400</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2024

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	397,561	364,404
Social security costs	26,986	23,350
Other pension costs	<u>9,625</u>	<u>9,053</u>
	<u>434,172</u>	<u>396,807</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Cost of generating voluntary income	2	2
Charitable expenditure	<u>15</u>	<u>16</u>
	<u>17</u>	<u>18</u>

No employees received emoluments in excess of £60,000

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	181,671	10,770	192,441
Other trading activities	77,580	-	77,580
Investment income	59,147	-	59,147
Other income	<u>66,832</u>	<u>-</u>	<u>66,832</u>
Total	<u>385,230</u>	<u>10,770</u>	<u>396,000</u>
EXPENDITURE ON			
Raising funds			
Raising funds	<u>126,439</u>	<u>-</u>	<u>126,439</u>
	126,439	-	126,439
Charitable activities			
Governance costs	46,656	-	46,656
Charitable expenditure	<u>550,259</u>	<u>10,231</u>	<u>560,490</u>
Total	<u>723,354</u>	<u>10,231</u>	<u>733,585</u>
Net gains on investments	<u>62,553</u>	<u>-</u>	<u>62,553</u>
NET INCOME/(EXPENDITURE)	(275,571)	539	(275,032)
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	<u>685,819</u>	<u>-</u>	<u>685,819</u>
Net movement in funds	410,248	539	410,787

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	6,951,356	16,444	6,967,800
TOTAL FUNDS CARRIED FORWARD	<u>7,361,604</u>	<u>16,983</u>	<u>7,378,587</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST OR VALUATION					
At 1 October 2023	5,150,000	165,570	119,486	91,166	5,526,222
Additions	-	9,643	150	7,981	17,774
At 30 September 2024	<u>5,150,000</u>	<u>175,213</u>	<u>119,636</u>	<u>99,147</u>	<u>5,543,996</u>
DEPRECIATION					
At 1 October 2023	-	165,570	119,007	81,096	365,673
Charge for year	-	1,929	223	5,801	7,953
At 30 September 2024	-	<u>167,499</u>	<u>119,230</u>	<u>86,897</u>	<u>373,626</u>
NET BOOK VALUE					
At 30 September 2024	<u>5,150,000</u>	<u>7,714</u>	<u>406</u>	<u>12,250</u>	<u>5,170,370</u>
At 30 September 2023	<u>5,150,000</u>	-	<u>479</u>	<u>10,070</u>	<u>5,160,549</u>

Cost or valuation at 30 September 2024 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
Valuation in 2017	696,513	-	-	-	696,513
Valuation in 2018	(50,000)	-	-	-	(50,000)
Valuation in 2023	700,000	-	-	-	700,000
Cost	<u>3,803,487</u>	<u>175,213</u>	<u>119,636</u>	<u>99,147</u>	<u>4,197,483</u>
	<u>5,150,000</u>	<u>175,213</u>	<u>119,636</u>	<u>99,147</u>	<u>5,543,996</u>

The Freehold Land and Buildings were valued on 9 August 2023 at £5,150,000 on the basis of Existing Use Value by Coverwood Chartered Surveyors, and are disclosed at that value. The trustees consider that there has been no material change in value since then.

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2024

13. FIXED ASSET INVESTMENTS

	Listed investments £	Unlisted investments £	Totals £
MARKET VALUE			
At 1 October 2023	2,204,960	2	2,204,962
Additions	402,010	-	402,010
Disposals	(772,183)	-	(772,183)
Revaluations	184,099	-	184,099
At 30 September 2024	<u>2,018,886</u>	<u>2</u>	<u>2,018,888</u>
NET BOOK VALUE			
At 30 September 2024	<u>2,018,886</u>	<u>2</u>	<u>2,018,888</u>
At 30 September 2023	<u>2,204,960</u>	<u>2</u>	<u>2,204,962</u>

There were no investment assets outside the UK.

	2024 £	2023 £
Cost value at 1 October 2023	2,035,731	1,973,519
Additions	402,010	1,316,521
Disposals	<u>(729,568)</u>	<u>(1,254,309)</u>
Historical cost at 30 September 2024	<u>1,708,173</u>	<u>2,035,731</u>

Unlisted investments

Burrows Lea Country House Ltd

Class of shares: Ordinary

% holding: 100

	2024 £	2023 £
Aggregate capital and reserves	(41,590)	(31,305)
(Loss) profit for the year	<u>(10,285)</u>	<u>(1,855)</u>

14. STOCKS

	2024 £	2023 £
Stocks	<u>10,166</u>	<u>13,390</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2024

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	23,730	3,228
Amounts owed by group undertakings	40,164	34,735
Accrued income	2,969	2,495
Prepayments	8,747	12,589
Stock brokers account	31,131	2,876
	<u>106,741</u>	<u>55,923</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	21,918	29,956
Social security and other taxes	9,042	7,411
Other creditors	61	4,484
Credit Card	-	441
Accrued expenses	14,074	13,993
Deferred income	<u>33,559</u>	<u>36,560</u>
	<u>78,654</u>	<u>92,845</u>

17. MOVEMENT IN FUNDS

	At 1 10 23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	151,055	(111,929)	(140)	38,986
Projects fund	1,000,000	-	-	1,000,000
Fixed asset fund	5,160,549	-	-	5,160,549
Overheads reserve	<u>1,050,000</u>	<u>-</u>	<u>-</u>	<u>1,050,000</u>
	7,361,604	(111,929)	(140)	7,249,535
Restricted funds				
Staff fund	84	-	-	84
Special Aids donations	7	-	-	7
Memorial garden	10,973	(1,140)	-	9,833
Bluebell room	160	(300)	140	-
Sunflower Trust	4,759	(3,144)	-	1,615
Scholarship trust fund	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	<u>16,983</u>	<u>(4,584)</u>	<u>140</u>	<u>12,539</u>
TOTAL FUNDS	<u>7,378,587</u>	<u>(116,513)</u>	<u>-</u>	<u>7,262,074</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2024

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	526,539	(847,203)	208,735	(111,929)
Restricted funds				
Memorial garden	60	(1,200)	-	(1,140)
Bluebell room	-	(300)	-	(300)
Sunflower Trust	1,000	(4,144)	-	(3,144)
	<u>1,060</u>	<u>(5,644)</u>	<u>-</u>	<u>(4,584)</u>
TOTAL FUNDS	<u>527,599</u>	<u>(852,847)</u>	<u>208,735</u>	<u>(116,513)</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	89,676	(288,621)	350,000	151,055
Projects fund	1,000,000	-	-	1,000,000
Fixed asset fund	4,461,680	698,869	-	5,160,549
Overheads reserve	1,400,000	-	(350,000)	1,050,000
	6,951,356	410,248	-	7,361,604
Restricted funds				
Staff fund	84	-	-	84
Special Aids donations	7	-	-	7
Memorial garden	11,653	(680)	-	10,973
Bluebell room	4,700	(4,540)	-	160
Sunflower Trust	-	4,759	-	4,759
Scholarship trust fund	-	1,000	-	1,000
	<u>16,444</u>	<u>539</u>	<u>-</u>	<u>16,983</u>
TOTAL FUNDS	<u>6,967,800</u>	<u>410,787</u>	<u>-</u>	<u>7,378,587</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2024

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	385,230	(722,223)	48,372	(288,621)
Fixed asset fund	-	(1,131)	700,000	698,869
	385,230	(723,354)	748,372	410,248
Restricted funds				
Memorial garden	520	(1,200)	-	(680)
Bluebell room	-	(4,540)	-	(4,540)
Sunflower Trust	9,250	(4,491)	-	4,759
Scholarship trust fund	1,000	-	-	1,000
	10,770	(10,231)	-	539
TOTAL FUNDS	396,000	(733,585)	748,372	410,787

Projects fund:	The trustees have set aside this reserve for projects.
Fixed assets fund:	This amount represents the net book value of the tangible fixed assets of the company. The trustees believe that this enables users of these accounts to more readily identify the funds that are available for the day to day running of the charity.
Overheads reserve:	The trustees have set aside this reserve as a prudent measure against future overheads. It equates to approximately 1.5 years of overheads.
Sunflower trust	This fund was set up to support Healers working in NHS hospitals.
Staff fund	This fund is to record donations made to support and thank the staff.
Special Aids donations	This fund was set up to buy specific items to aid the less mobile visitors and to aid their access.
Memorial garden	Donation are received to maintain the memorial garden.
Bluebell room	This fund was set up for people to donate to maintain the special atmosphere and equipment in the Bluebell room.

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2024

18. RELATED PARTY DISCLOSURES

During the year £Nil share costs were cross charged to Burrows Lea Country House Limited. Last year various share costs such as Rates, Water rates cross charged at 10%, Light and Heat 20%, Telephone at 12% and Insurance at 15% of the total cost. At the year end Harry Edwards Healing Sanctuary was owed £40,164 from Burrows Lea Country House Limited, a wholly owned subsidiary (2023 - £34,735).

Burrows Lea Country House Limited made no donations to Harry Edwards Healing Sanctuary this year (2023: £Nil) due to not having taxable income

HARRY EDWARDS HEALING SANCTUARY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift Aid	29,327	37,378
Donations	47,515	69,418
Legacies received (gross)	<u>161,543</u>	<u>85,645</u>
	238,385	192,441
Other trading activities		
Income from courses	56,497	36,760
Raffle	144	110
Retreats	29,360	415
Events	8,751	195
Other income	27,086	12,227
Appointments	20,201	18,430
Royalties	<u>14,396</u>	<u>9,443</u>
	156,435	77,580
Investment income		
Investment income (gross) and interest on deposits	63,453	59,145
Deposit account interest	<u>100</u>	<u>2</u>
	63,553	59,147
Other income		
Rents received	<u>69,226</u>	<u>66,832</u>
Total incoming resources	527,599	396,000
EXPENDITURE		
Raising funds		
Wages	28,099	22,323
Magazine costs	8,906	12,191
Advertising & publicity	43,862	8,250
Friends expenses	7,999	11,413
Course costs	16,471	23,807
Other expenditure	27,275	9,242
Rent agent fees	6,648	9,548
Investor broker fees	14,061	15,589
Retreat costs	17,645	1,664
Event costs	11,788	-
Plant and machinery	113	340
Fixtures and fittings	13	6
Computer equipment	<u>341</u>	<u>236</u>
	183,221	114,609

This page does not form part of the statutory financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2024

	2024 £	2023 £
Raising funds		
Charitable activities		
Wages	361,331	331,099
Social security	26,986	23,350
Pensions	9,625	9,053
Sundries	8,147	5,706
Plant and machinery	1,816	5,786
Fixtures and fittings	210	107
Computer equipment	<u>5,460</u>	<u>4,013</u>
	413,575	379,114
Support costs		
Management		
Rates and water	11,379	9,611
Insurance	14,212	10,474
Light & heat	40,422	37,871
Telephone	21,823	18,278
Printing, stationery & postage	9,581	10,755
Computer costs	25,976	26,137
Repairs & Renewals	60,835	59,692
Garden expenses	8,271	5,958
Motor & travelling	760	745
Bank charges	3,954	2,591
Training	<u>4,824</u>	<u>4,215</u>
	202,037	186,327
Governance costs		
Trustees' expenses	2,552	5,400
Wages	8,131	10,982
Auditors' remuneration	10,400	10,540
Professional fees	<u>32,931</u>	<u>26,613</u>
	<u>54,014</u>	<u>53,535</u>
Total resources expended	<u>852,847</u>	<u>733,585</u>
Net expenditure before gains and losses	(325,248)	(337,585)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>24,636</u>	<u>62,553</u>
Net expenditure	<u>(300,612)</u>	<u>(275,032)</u>

This page does not form part of the statutory financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 September 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift Aid	29,327	37,378
Donations	47,515	69,418
Legacies received (gross)	<u>161,543</u>	<u>85,645</u>
	238,385	192,441
Other trading activities		
Income from courses	56,497	36,760
Raffle	144	110
Retreats	29,360	415
Events	8,751	195
Other income	27,086	12,227
Appointments	20,201	18,430
Royalties	<u>14,396</u>	<u>9,443</u>
	156,435	77,580
Investment income		
Investment income (gross) and interest on deposits	63,453	59,145
Deposit account interest	<u>100</u>	<u>2</u>
	63,553	59,147
Other income		
Rents received	<u>69,226</u>	<u>66,832</u>
Total incoming resources	527,599	396,000
EXPENDITURE		
Raising funds		
Wages	28,099	22,323
Magazine costs	8,906	12,191
Advertising & publicity	43,862	8,250
Friends expenses	7,999	11,413
Course costs	16,471	23,807
Other expenditure	27,275	9,242
Rent agent fees	6,648	9,548
Investor broker fees	14,061	15,589
Retreat costs	17,645	1,664
Event costs	11,788	-
Plant and machinery	113	340
Fixtures and fittings	13	6
Computer equipment	<u>341</u>	<u>236</u>
	183,221	114,609

This page does not form part of the statutory financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

England & Wales - Charity number 1098712

Accounts

REGISTERED COMPANY NUMBER: 04731491 (England and Wales)
REGISTERED CHARITY NUMBER: 1098712

HARRY EDWARDS HEALING SANCTUARY LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2023

Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

HARRY EDWARDS HEALING SANCTUARY LIMITED

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HARRY EDWARDS HEALING SANCTUARY LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 30 September 2023

TRUSTEES	Mrs S G Bell (resigned 27.9.23) Mr M D Thomas Mrs T Leyman (resigned 27.9.23) Ms A Skelly (resigned 27.9.23) Mr A A Moore Mr G A Cheetham (appointed 8.3.23) Ms N M Proudlock (appointed 8.3.23) Mr R J Stuttle (appointed 8.3.23) Mr M J Herdman (appointed 8.3.23) (resigned 27.9.23) T N Von Spreckelsen (appointed 8.3.23) (resigned 9.6.23)
REGISTERED OFFICE	Burrows Lea Hook Lane Shere Guildford Surrey GU5 9QG
REGISTERED COMPANY NUMBER	04731491 (England and Wales)
REGISTERED CHARITY NUMBER	1098712
AUDITORS	Berringers LLP Chartered Accountants and Statutory Auditors Lygon House 50 London Road Bromley Kent BR1 3RA

HARRY EDWARDS HEALING SANCTUARY LIMITED

**REPORT OF THE TRUSTEES
for the year ended 30 September 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2023

OBJECTIVES AND ACTIVITIES

Objectives and aims

On 1 October 2003, the charity took over the assets and operations of The Harry Edwards Spiritual Healing Trust (the Trust) under authority from the Charity Commission. As such, it now holds the property that was held by the earlier Trustees and continues the work of the Trust. A notification of the formal merger of the Harry Edwards Spiritual Healing Sanctuary Trust and the Harry Edwards Healing Sanctuary Limited was submitted to the Charity Commission during a previous period.

The objects of the charity are to promote public health by the provision and promotion of spiritual healing for the benefit of the public by educating and training spiritual healers and by ensuring proper standards in the practice of spiritual healing.

The strategies employed to achieve the charity's objectives are to:

- Increase awareness of, and opportunities for, a broad range of people to understand and experience spiritual healing and explore their own spiritual healing and self-healing abilities;
- Maintain facilities at which our registered spiritual healers can offer both distant and contact spiritual healing services;
- Maintain the availability of spiritual healing services at the charity's facilities by retaining the involvement of sufficient volunteer healers who are registered with UK Healers;
- Encourage the use of the charity's facilities by others sharing the same objectives as the charity;
- Sponsor research into spiritual healing;
- Provide a programme for educating and training spiritual healers, including healing related talks, workshops and retreats;
- Finance support of the charity's facilities and services through donations, legacies, fund raising, investment and rental income, and judiciously conducted commercial activity through a wholly owned trading subsidiary company.

The charity supports, and is a founder member of, UK Healers, the professional association established to agree standards for spiritual healing and spiritual healers in this country. In company with other spiritual healing organisations that are members of UK Healers, we comply with the Standards and the Code of Conduct established by that body. We restrict our recruitment of healers to join our register and work at our premises to those who have successfully completed our own training programme and those healers who have met the standards of UK Healers with other UK Healer member organisations. The charity has established the Harry Edwards Healing College within the charity to further develop the training provided. The College offers training at various levels including an introductory course; a two year healer qualification course (The Harry Edwards Healing Course); and post qualification CPD workshops.

The charity's magazine (The Healer), which was introduced by Harry Edwards and has been continuously issued ever since, we ensure its essential messages, including those contained in articles written by the charity's founder, are preserved.

Through the charity's 'Healing Minute' programme initiated by our founder, Harry Edwards, people of goodwill are encouraged to link together at 10am and/or 10pm in prayer and thought for healing to reach all those who are sick wherever they may be, and also for world peace and understanding. This facility has been extended by broadcasting the morning event live on social media 5 days per week.

A major part of our work is in dealing with requests by letter, e-mail and telephone for distant healing. Applications for contact healing at our premises vary from week to week and are met by a growing band of volunteer healers. Our contact healing services are available 7 days a week. We are actively seeking ways of expanding this service. Both distant healing and contact healing are provided to the public on a donation only basis.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2023

During 2008 the charity established Bluebells Cancer Help Centre at Burrows Lea with help and input from Macmillan Cancer Support. This provides a dedicated space where patients can come for healing and to enjoy the peace the premises offer as well as to obtain easy access to the wide range of information available on the internet, and to our library of books (which may be borrowed) potentially helpful to those living with cancer and their carers. The volunteers who lead the Centre's activities introduced, during the previous period, a series of talks under a Wellness heading to benefit those who use the Centre.

Public benefit

The charity benefits the public by providing information about spiritual healing and wellness, via our donation only magazine (The Healer) issued quarterly, and through leaflets, the charity's website, and Social Media posts (Facebook, Instagram, YouTube and X).

The charity offers at Burrows Lea a daily contact healing service in private Healing Rooms. This service is also donation only.

We also provide short contact healing sessions without charge at the charity's Open Days and similar events. Our Distant Healing service continues to be on a 'donation only' basis. We also from time to time provide contact healing at suitable venues and events away for the Sanctuary, and the charity is ready to provide financial and healer support for research into the efficacy of spiritual healing & healing. The charity's premises are open to the public without any charge 365 days per year so that the public may enjoy the peaceful atmosphere of our house and grounds, and the chance for contemplation and relaxation in surroundings that our many visitors find help to bring them peace of mind. The charity corresponds daily with those who seek distant healing and also receives visitors for contact healing daily.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The charity provides distant healing to a substantial number of people from around the world each year, irrespective of their ability to contribute towards the charity's overheads. The charity has many Clients who continue to ask for healing help for themselves and/or others and who send whatever they can afford to support the charity's work. The charity has received and responded to 10,695 requests for healing during the period. The requests received each day are read by qualified spiritual healers. The names of all people for whom distant healing has been sought during the previous twenty four hours are placed each morning in the Distant Healing book located in the Sanctuary at Burrows Lea. They remain there for at least a month to benefit from prayerful thoughts offered every morning by the charity's healers during a regular period of contemplation in the Sanctuary.

The charity's annual Fairs continue to attract new and returning visitors. The weekly program on various social media platforms including Zoom and Facebook continues to be developed. These Platforms continue to be very successful with substantial numbers taking advantage of the opportunity to participate and experience healing activities remotely.

As with our Fairs and Open Days, our normal programme of activities is being reviewed and increased through modalities that incorporate wellness and wellbeing.

The Charity's wholly owned trading company began operations on 1 October 2005 with the intention of providing a stream of future income in support of the charity. Initially, the company absorbed substantial setting up costs which were met with the help of a secured loan facility. After many years trading, the subsidiary company was able to remove its call on that secured loan facility, which was a welcome development for the charity.

The trading company's Memorandum and Articles of Association provide the necessary safeguards about distribution of its profits, and control of its Board of Directors is vested in the charity.

The number of staff employed are adjusted from time to time to meet the needs of the charity.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2023

STRATEGIC REPORT

Financial review

Investment policy and objectives

In accordance with the Memorandum and Articles of Association, the charity has the power to invest charity funds not immediately required for the furtherance of its objects in or upon such investments, securities or property as may be thought fit. The trustees employ Investec Wealth and Investment Limited to manage the charity's investments.

The policy of the trustees continues to be medium risk balance between capital and income growth in a portfolio of investments and cash to support operating costs. This is achieved by investing prudently and cautiously in a broad range of fixed interest securities and equities with no investment in derivatives, no single investment in fixed interest securities exceeding 10% of the total fund, and no single investment in equities exceeding 5% of the total fund.

The value of Harry Edwards Healing Sanctuary's investments reflected the uncertainty of stock markets during the period. At the year end the charity's portfolio was valued at £2,204,962 compared with £2,389,711 at 30 September 2022. The decrease in market value was £14,181 compared with the decrease in market value of £260,903 at 30 September 2022. Our investment managers continue to monitor progress of the charity's portfolio against the WM Charity Fund Monitor and throughout the year achieved results broadly in line with the benchmark.

Reserves policy

The level of reserves that the charity ought to have is reviewed periodically by trustees, to ensure that it still reflects current charity developments.

Review

The charity depends primarily on volatile sources of income, such as donations and legacies. The charity's total incoming resources on unrestricted funds, which are its operational reserves were £385,231 (2022:£353,537) including unrestricted investment income of £59,147 (2022: £60,188). Restricted voluntary income of £10,770 (2022:£5,502) was also received, so that total incoming resources for the year were £396,001 (2022:£359,039).

However, during the year unrestricted funds resources expended amounted to £723,355 (2022:£712,781) of which £126,440 (2022:£125,843) was the cost of generating voluntary income. £550,259 (2022:£537,201) was charitable expenditure relating to contact and distant healing work and education activities, and £46,656 (2022:£49,737) was governance costs. Charitable expenditure of £10,231 (2022:£8,483) was expended on restricted fund. Total resources expended was £733,586 (2022:£721,264).

The resulting outflow of resources £337,585 (2022:£362,225) was offset by realised gain/(loss) on the sales of investment assets of £62,553 (2022: £17,742 loss) and net unrealised gain/(loss) on investment assets of £685,819 (2022: £260,903 loss) which included revaluation gain of the property of £700,000 during the year.

There is a continuing need to increase voluntary income and to maintain rental income from three residential properties owned by the charity at Burrows Lea. Ongoing maintenance & repairs to property stock were undertaken during the period.

Future developments

The major financial concern for the charity continues to be the volatility of its voluntary income. The dividends and interest received from its investment portfolio are insufficient to cover overheads. Legacy income has made a significant contribution in some years but cannot be relied upon. The charity continues to take steps to encourage more of our supporters to provide for the charity in their wills. Meanwhile donations each year remain a vital source of income for the charity.

The trustees want to expand the availability of the charity's contact and distant healing services and have successfully exploited the use of social media to keep the public informed and to answer questions that may be asked. As described earlier, the trustees also aim to maintain rental income and to increase the use of the charity's facilities to generate more funds to support charitable objectives.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Harry Edwards Healing Sanctuary Limited (the charity) is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 11 April 2003. It is registered as a charity with the Charity Commission. The original subscribers to the Memorandum of Association and such other persons as the Board of Directors (the trustees) shall admit to membership shall be members of the charity. Currently, trustees in office are members, each of whom agrees to contribute £1 in the event of the company winding up.

Recruitment and appointment of new trustees

All the directors of the company are also trustees of the charity. As set out in the Articles of Association, the charity by resolution of its members has the power to appoint or remove any trustee and to fix a maximum and minimum number of trustees. At present, no maximum has been set, but the minimum is three. The trustees also have the power at any time to appoint any person to be a trustee, but any trustee so appointed is subject to re-election by the members at the next Annual General Meeting. Furthermore, one third of the trustees (usually the longest in office) are subject to re-election by the members at the Annual General Meeting.

During 2022/2023, 3 new Trustees were appointed and 5 stood down. We currently have 3 trustees who have served for less than 5 years, 1 who has served for 6 years and 1 who has served for 3 years.

Organisational structure

The trustees, who administer the charity, meet as a body at least six times a year and more frequently as circumstances dictate.

During the year, a paid Operations Director managed the day-to-day activities of the charity including responsibility for the Operations staff. The charities externally focussed interests were managed by a paid Director of Business Development.

Induction and training of new trustees

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision-making process and recent financial performance of the charity. During their induction, they meet other trustees and key employees. They are expected to attend appropriate external training events where these will facilitate the undertaking of their role.

Related parties

The charity's wholly owned subsidiary, Burrows Lea Country House Limited, was established as a fund-raising vehicle on 1 October 2005 to operate functions including catering, conferencing, and retreat facilities, and the sales of books and other articles, at Burrows Lea. It uses staff employed by the charity as necessary. Any distributable profits are donated to the charity.

Risk management

The trustees have assessed and put in place appropriate policies to address the major risks to which the charity is exposed, those related to its operations, finances, and its use of Information and Communications Technology (ICT), and Health & Safety legislation. These include damage to or destruction of the building or systems at Burrows Lea through natural or man-made causes, and any incident that might result in death or injury to a member of the public, the Charity's employees and volunteers. Adequate insurance, back-up duplication, and systems to mitigate exposure to such major risks are in place and reviewed regularly. The Charity has increased its Cyber Security Levels and Insurance cover in this aspect.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harry Edwards Healing Sanctuary Limited for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Berringers LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 3 September 2024 and signed on the board's behalf by:

Mr A A Moore - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARRY EDWARDS HEALING SANCTUARY LIMITED

Opinion

We have audited the financial statements of Harry Edwards Healing Sanctuary Limited (the 'charitable company') for the year ended 30 September 2023 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2023 and of its 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARRY EDWARDS HEALING SANCTUARY LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

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:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and error, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries to management about their own assessment of the risks of fraud and error;
- the matters discussed among the audit engagement team regarding how and where fraud may occur in the financial statements and any potential indicators of fraud.

Our procedures to respond to risk include the following:

- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
HARRY EDWARDS HEALING SANCTUARY LIMITED**

Use of our report

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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Allan BSoc Sc FCA (Senior Statutory Auditor)
for and on behalf of Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

3 September 2024

HARRY EDWARDS HEALING SANCTUARY LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 30 September 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	181,672	10,770	192,442	169,071
Other trading activities	3	77,580	-	77,580	56,737
Investment income	4	59,147	-	59,147	60,188
Other income		66,832	-	66,832	73,043
Total		385,231	10,770	396,001	359,039
EXPENDITURE ON					
Raising funds					
Raising funds	5	126,440	-	126,440	125,843
		126,440	-	126,440	125,843
Charitable activities					
Governance costs	6	46,656	-	46,656	49,737
Charitable expenditure		550,259	10,231	560,490	545,684
Total		723,355	10,231	733,586	721,264
Net gains/(losses) on investments		62,553	-	62,553	(17,742)
NET INCOME/(EXPENDITURE)		(275,571)	539	(275,032)	(379,967)
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		685,819	-	685,819	(260,903)
Net movement in funds		410,248	539	410,787	(640,870)
RECONCILIATION OF FUNDS					
Total funds brought forward		6,951,356	16,444	6,967,800	7,608,670
TOTAL FUNDS CARRIED FORWARD		7,361,604	16,983	7,378,587	6,967,800

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED (REGISTERED NUMBER: 04731491)

BALANCE SHEET
30 September 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	5,160,549	-	5,160,549	4,461,679
Investments	13	2,204,962	-	2,204,962	2,389,711
		<u>7,365,511</u>	<u>-</u>	<u>7,365,511</u>	<u>6,851,390</u>
CURRENT ASSETS					
Stocks	14	13,390	-	13,390	14,862
Debtors	15	55,923	-	55,923	109,639
Cash at bank and in hand		19,625	16,983	36,608	76,588
		<u>88,938</u>	<u>16,983</u>	<u>105,921</u>	<u>201,089</u>
CREDITORS					
Amounts falling due within one year	16	(92,845)	-	(92,845)	(84,679)
NET CURRENT ASSETS		<u>(3,907)</u>	<u>16,983</u>	<u>13,076</u>	<u>116,410</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,361,604</u>	<u>16,983</u>	<u>7,378,587</u>	<u>6,967,800</u>
NET ASSETS		<u>7,361,604</u>	<u>16,983</u>	<u>7,378,587</u>	<u>6,967,800</u>
FUNDS	17				
Unrestricted funds				7,361,604	6,951,356
Restricted funds				16,983	16,444
TOTAL FUNDS				<u>7,378,587</u>	<u>6,967,800</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 September 2024 and were signed on its behalf by:

Mr A A Moore - Trustee

HARRY EDWARDS HEALING SANCTUARY LIMITED

CASH FLOW STATEMENT for the year ended 30 September 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(263,746)</u>	<u>(336,213)</u>
Net cash used in operating activities		<u>(263,746)</u>	<u>(336,213)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(9,357)	(3,030)
Purchase of fixed asset investments		(1,316,521)	(364,914)
Sale of tangible fixed assets		-	450
Sale of fixed asset investments		1,549,642	728,820
Interest received		<u>2</u>	<u>-</u>
Net cash provided by investing activities		<u>223,766</u>	<u>361,326</u>
Change in cash and cash equivalents in the reporting period		<u>(39,980)</u>	<u>25,113</u>
Cash and cash equivalents at the beginning of the reporting period		<u>76,588</u>	<u>51,475</u>
Cash and cash equivalents at the end of the reporting period		<u><u>36,608</u></u>	<u><u>76,588</u></u>

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE CASH FLOW STATEMENT for the year ended 30 September 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of financial activities)	(275,032)	(379,967)
Adjustments for:		
Depreciation charges	10,488	9,592
(Gain)/losses on investments	(62,553)	17,742
Profit on disposal of fixed assets	-	(450)
Interest received	(2)	-
Decrease in stocks	1,472	4,681
Decrease in debtors	53,715	4,210
Increase in creditors	8,166	7,979
Net cash used in operations	(263,746)	(336,213)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.22 £	Cash flow £	At 30.9.23 £
Net cash			
Cash at bank and in hand	76,588	(39,980)	36,608
	76,588	(39,980)	36,608
Total	76,588	(39,980)	36,608

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 September 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Preparation of consolidated financial statements

The financial statements contain information about Harry Edwards Healing Sanctuary Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Various support costs were apportioned and allocated to Raising funds on the ratio based on 1 divided by the number of full time staff employed.

Wages were apportioned and allocated to Raising funds on the ratio based on 1 divided by the number of full time staff employed.

Wages were apportioned and allocated to Support costs on 10% of the administration staff costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes net gains and losses arising on revaluations and disposals throughout the year. Net gains and losses on investments is calculated on sale price less market value at the start of the year.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Gift Aid	37,379	36,420
Donations	69,418	64,313
Legacies received (gross)	85,645	68,338
	<u>192,442</u>	<u>169,071</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Income from courses	36,760	33,950
Raffle	110	337
Other income	21,865	6,891
Appointments	18,845	15,559
	<u>77,580</u>	<u>56,737</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Investment income (gross) and interest on deposits	59,145	60,188
Deposit account interest	2	-
	<u>59,147</u>	<u>60,188</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2023

5. RAISING FUNDS

	2023	2022
	£	£
Staff costs	22,323	25,114
Magazine costs	12,191	15,694
Advertising & publicity	8,250	1,301
Friends expenses	11,413	7,870
Course costs	23,807	25,464
Other expenditure	10,907	12,155
Rent agent fees	9,548	8,203
Investor broker fees	15,589	18,386
Depreciation	582	505
Support costs	11,830	11,151
	<u>126,440</u>	<u>125,843</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Governance costs	-	46,656	46,656
Charitable expenditure	379,114	181,376	560,490
	<u>379,114</u>	<u>228,032</u>	<u>607,146</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Raising donations and legacies	10,351	1,479	11,830
Governance costs	-	46,656	46,656
Charitable expenditure	175,976	5,400	181,376
	<u>186,327</u>	<u>53,535</u>	<u>239,862</u>

Various support costs were apportioned and allocated to Raising funds on the ratio based on 1 divided by the number of full time staff employed.

Wages were apportioned and allocated to Support costs on 10% of the administration staff costs.

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2023

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

				2023	2022
	Raising donations and legacies £	Governance costs £	Charitable expenditure £	Total activities £	Total activities £
Rates and water	534	-	9,077	9,611	6,102
Insurance	582	-	9,892	10,474	9,549
Light & heat	2,104	-	35,767	37,871	38,003
Telephone	1,015	-	17,263	18,278	16,399
Printing, stationery & postage	598	-	10,157	10,755	9,829
Computer costs	1,452	-	24,685	26,137	34,610
Repairs & Renewals	3,316	-	56,376	59,692	32,948
Garden expenses	331	-	5,627	5,958	5,676
Motor & travelling	41	-	704	745	219
Bank charges	144	-	2,447	2,591	2,641
Training	234	-	3,981	4,215	5,806
Trustees' remuneration etc	-	-	5,400	5,400	2,553
Wages	-	10,982	-	10,982	11,695
Auditors' remuneration	-	10,540	-	10,540	11,900
Professional fees	1,479	25,134	-	26,613	27,776
	<u>11,830</u>	<u>46,656</u>	<u>181,376</u>	<u>239,862</u>	<u>215,706</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	10,540	11,900
Depreciation - owned assets	10,487	9,593
Surplus on disposal of fixed assets	-	(450)
	<u></u>	<u></u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

	2023	2022
	£	£
Trustees' expenses	<u>5,400</u>	<u>2,553</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2023**

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	364,404	377,956
Social security costs	23,350	24,934
Other pension costs	9,053	10,929
	<u>396,807</u>	<u>413,819</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Cost of generating voluntary income	2	2
Charitable expenditure	16	17
	<u>18</u>	<u>19</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	163,569	5,502	169,071
Other trading activities	56,737	-	56,737
Investment income	60,188	-	60,188
Other income	73,043	-	73,043
Total	<u>353,537</u>	<u>5,502</u>	<u>359,039</u>
EXPENDITURE ON			
Raising funds			
Raising funds	125,843	-	125,843
	<u>125,843</u>	<u>-</u>	<u>125,843</u>
Charitable activities			
Governance costs	49,737	-	49,737
Charitable expenditure	537,201	8,483	545,684
Total	<u>712,781</u>	<u>8,483</u>	<u>721,264</u>
Net gains/(losses) on investments	(17,742)	-	(17,742)
NET INCOME/(EXPENDITURE)	(376,986)	(2,981)	(379,967)
Transfers between funds	(3,275)	3,275	-
Other recognised gains/(losses)			

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Gains/(losses) on revaluation of fixed assets	(260,903)	-	(260,903)
Net movement in funds	(641,164)	294	(640,870)
RECONCILIATION OF FUNDS			
Total funds brought forward	7,592,520	16,150	7,608,670
TOTAL FUNDS CARRIED FORWARD	<u>6,951,356</u>	<u>16,444</u>	<u>6,967,800</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST OR VALUATION					
At 1 October 2022	4,450,000	165,570	119,486	81,809	4,816,865
Additions	-	-	-	9,357	9,357
Revaluations	700,000	-	-	-	700,000
At 30 September 2023	<u>5,150,000</u>	<u>165,570</u>	<u>119,486</u>	<u>91,166</u>	<u>5,526,222</u>
DEPRECIATION					
At 1 October 2022	-	159,445	118,894	76,847	355,186
Charge for year	-	6,125	113	4,249	10,487
At 30 September 2023	<u>-</u>	<u>165,570</u>	<u>119,007</u>	<u>81,096</u>	<u>365,673</u>
NET BOOK VALUE					
At 30 September 2023	<u>5,150,000</u>	<u>-</u>	<u>479</u>	<u>10,070</u>	<u>5,160,549</u>
At 30 September 2022	<u>4,450,000</u>	<u>6,125</u>	<u>592</u>	<u>4,962</u>	<u>4,461,679</u>

Cost or valuation at 30 September 2023 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
Valuation in 2017	696,513	-	-	-	696,513
Valuation in 2018	(50,000)	-	-	-	(50,000)
Valuation in 2023	700,000	-	-	-	700,000
Cost	<u>3,803,487</u>	<u>165,570</u>	<u>119,486</u>	<u>91,166</u>	<u>4,179,709</u>
	<u>5,150,000</u>	<u>165,570</u>	<u>119,486</u>	<u>91,166</u>	<u>5,526,222</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2023

12. TANGIBLE FIXED ASSETS - continued

The Freehold Land and Buildings were valued on 9 August 2023 at £5,150,000 on the basis of Existing Use Value by Coverwood Chartered Surveyors, and are disclosed at that value.

13. FIXED ASSET INVESTMENTS

	Listed investments £	Unlisted investments £	Totals £
MARKET VALUE			
At 1 October 2022	2,389,709	2	2,389,711
Additions	1,316,521	-	1,316,521
Disposals	(1,487,089)	-	(1,487,089)
Revaluations	(14,181)	-	(14,181)
At 30 September 2023	2,204,960	2	2,204,962
NET BOOK VALUE			
At 30 September 2023	2,204,960	2	2,204,962
At 30 September 2022	2,389,709	2	2,389,711

There were no investment assets outside the UK.

	2023 £	2022 £
Cost value at 1 October 2022	1,973,519	2,138,723
Additions	1,316,521	364,914
Disposals	(1,254,309)	(530,118)
Historical cost at 30 September 2023	2,035,731	1,973,519

Unlisted investments

Burrows Lea Country House Ltd

Class of shares: Ordinary % holding: 100

	2023 £	2022 £
Aggregate capital and reserves	(31,305)	(29,450)
(Loss)/profit for the year	(1,855)	4,124

HARRY EDWARDS HEALING SANCTUARY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2023**

14. STOCKS	2023	2022
	£	£
Stocks	13,390	14,862
15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Trade debtors	3,228	-
Amounts owed by group undertakings	34,735	12,431
Accrued income	2,495	2,242
Prepayments	12,589	10,168
Stock brokers account	2,876	84,798
	55,923	109,639
16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Trade creditors	29,956	17,512
Social security and other taxes	7,411	7,705
Other creditors	4,484	2,752
Credit Card	441	653
Accrued expenses	13,993	19,086
Deferred income	36,560	36,971
	92,845	84,679

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2023

17. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	89,676	(288,621)	350,000	151,055
Projects fund	1,000,000	-	-	1,000,000
Fixed asset fund	4,461,680	698,869	-	5,160,549
Overheads reserve	1,400,000	-	(350,000)	1,050,000
	<u>6,951,356</u>	<u>410,248</u>	<u>-</u>	<u>7,361,604</u>
Restricted funds				
Staff fund	84	-	-	84
Special Aids donations	7	-	-	7
Memorial garden	11,653	(680)	-	10,973
Bluebell room	4,700	(4,540)	-	160
Sunflower Trust	-	4,759	-	4,759
Scholarship trust fund	-	1,000	-	1,000
	<u>16,444</u>	<u>539</u>	<u>-</u>	<u>16,983</u>
TOTAL FUNDS	<u><u>6,967,800</u></u>	<u><u>410,787</u></u>	<u><u>-</u></u>	<u><u>7,378,587</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	385,231	(722,224)	48,372	(288,621)
Fixed asset fund	-	(1,131)	700,000	698,869
	<u>385,231</u>	<u>(723,355)</u>	<u>748,372</u>	<u>410,248</u>
Restricted funds				
Memorial garden	520	(1,200)	-	(680)
Bluebell room	-	(4,540)	-	(4,540)
Sunflower Trust	9,250	(4,491)	-	4,759
Scholarship trust fund	1,000	-	-	1,000
	<u>10,770</u>	<u>(10,231)</u>	<u>-</u>	<u>539</u>
TOTAL FUNDS	<u><u>396,001</u></u>	<u><u>(733,586)</u></u>	<u><u>748,372</u></u>	<u><u>410,787</u></u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2023

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	724,278	(631,327)	(3,275)	89,676
Projects fund	1,000,000	-	-	1,000,000
Fixed asset fund	4,468,242	(6,562)	-	4,461,680
Overheads reserve	1,400,000	-	-	1,400,000
	<u>7,592,520</u>	<u>(637,889)</u>	<u>(3,275)</u>	<u>6,951,356</u>
Restricted funds				
Staff fund	84	-	-	84
Special Aids donations	7	-	-	7
Memorial garden	10,643	1,010	-	11,653
Bluebell room	5,416	(716)	-	4,700
Sunflower Trust	-	(2,765)	2,765	-
Rose Garden Pond	-	(510)	510	-
	<u>16,150</u>	<u>(2,981)</u>	<u>3,275</u>	<u>16,444</u>
TOTAL FUNDS	<u>7,608,670</u>	<u>(640,870)</u>	<u>-</u>	<u>6,967,800</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	353,536	(706,218)	(278,645)	(631,327)
Fixed asset fund	1	(6,563)	-	(6,562)
	<u>353,537</u>	<u>(712,781)</u>	<u>(278,645)</u>	<u>(637,889)</u>
Restricted funds				
Memorial garden	2,450	(1,440)	-	1,010
Bluebell room	7	(723)	-	(716)
Sunflower Trust	2,935	(5,700)	-	(2,765)
Rose Garden Pond	110	(620)	-	(510)
	<u>5,502</u>	<u>(8,483)</u>	<u>-</u>	<u>(2,981)</u>
TOTAL FUNDS	<u>359,039</u>	<u>(721,264)</u>	<u>(278,645)</u>	<u>(640,870)</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2023

17. MOVEMENT IN FUNDS - continued

Projects fund:	The trustees have set aside this reserve for projects.
Fixed assets fund:	This amount represents the net book value of the tangible fixed assets of the company. The trustees believe that this enables users of these accounts to more readily identify the funds that are available for the day to day running of the charity.
Overheads reserve:	The trustees have set aside this reserve as a prudent measure against future overheads. It equates to approximately 1.5 years of overheads.
Sunflower trust	This fund was set up to support Healers working in NHS hospitals.
Staff fund	This fund is to record donations made to support and thank the staff.
Special Aids donations	This fund was set up to buy specific items to aid the less mobile visitors and to aid their access.
Memorial garden	Donation are received to maintain the memorial garden.
Bluebell room	This fund was set up for people to donate to maintain the special atmosphere and equipment in the Bluebell room.
Rose garden	The fund was set up to help support the renovation of The Sanctuary Pond.

18. RELATED PARTY DISCLOSURES

During the year wages of £Nil (2022: £14,290) was cross charged to Burrows Lea Country House Limited. Last year wages was cross charged by apportioning 20% and 10% of Events and Marketing cost centres salaries respectively. Approximately 2% were also apportioned from various salary cost centres such as Finance, Development & Growth, Human Resources & Admin etc. Various share costs such as Rates, Water rates cross charged at 10%, Light and Heat 20%, Telephone at 12% and Insurance at 15% of the total cost during the year. At the year end Harry Edwards Healing Sanctuary was owed £34,735 from Burrows Lea Country House Limited, a wholly owned subsidiary (2022 - £12,431).

Burrows Lea Country House Limited made no donations to Harry Edwards Healing Sanctuary this year (2022: £Nil) due to not having taxable income.

HARRY EDWARDS HEALING SANCTUARY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 September 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift Aid	37,379	36,420
Donations	69,418	64,313
Legacies received (gross)	85,645	68,338
	192,442	169,071
Other trading activities		
Income from courses	36,760	33,950
Raffle	110	337
Other income	21,865	6,891
Appointments	18,845	15,559
	77,580	56,737
Investment income		
Investment income (gross) and interest on deposits	59,145	60,188
Deposit account interest	2	-
	59,147	60,188
Other income		
Gain on sale of tangible fixed assets	-	450
Rents received	66,832	70,938
Other income from JRS	-	1,655
	66,832	73,043
Total incoming resources		
	396,001	359,039
EXPENDITURE		
Raising funds		
Wages	22,323	25,114
Magazine costs	12,191	15,694
Advertising & publicity	8,250	1,301
Friends expenses	11,413	7,870
Course costs	23,807	25,464
Other expenditure	10,907	12,155
Rent agent fees	9,548	8,203
Investor broker fees	15,589	18,386
Plant and machinery	340	336
Carried forward	114,368	114,523

This page does not form part of the statutory financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 September 2023

	2023 £	2022 £
Raising funds		
Brought forward	114,368	114,523
Fixtures and fittings	6	5
Computer equipment	236	164
	114,610	114,692
Charitable activities		
Wages	331,099	341,147
Social security	23,350	24,934
Pensions	9,053	10,929
Sundries	5,706	4,769
Plant and machinery	5,786	6,043
Fixtures and fittings	107	98
Computer equipment	4,013	2,946
	379,114	390,866
Support costs		
Management		
Rates and water	9,611	6,102
Insurance	10,474	9,549
Light & heat	37,871	38,003
Telephone	18,278	16,399
Printing, stationery & postage	10,755	9,829
Computer costs	26,137	34,610
Repairs & Renewals	59,692	32,948
Garden expenses	5,958	5,676
Motor & travelling	745	219
Bank charges	2,591	2,641
Training	4,215	5,806
	186,327	161,782
Governance costs		
Trustees' expenses	5,400	2,553
Wages	10,982	11,695
Auditors' remuneration	10,540	11,900
Professional fees	26,613	27,776
	53,535	53,924
Total resources expended	733,586	721,264
Net expenditure before gains and losses	(337,585)	(362,225)
Realised recognised gains and losses		
Carried forward	(337,585)	(362,225)

This page does not form part of the statutory financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2023

	2023 £	2022 £
Realised recognised gains and losses		
Brought forward	(337,585)	(362,225)
Realised gains/(losses) on fixed asset investments	<u>62,553</u>	<u>(17,742)</u>
Net expenditure	<u><u>(275,032)</u></u>	<u><u>(379,967)</u></u>

This page does not form part of the statutory financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

England & Wales - Charity number 1098712

Accounts

REGISTERED COMPANY NUMBER: 04731491 (England and Wales)
REGISTERED CHARITY NUMBER: 1098712

HARRY EDWARDS HEALING SANCTUARY LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2022

Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

HARRY EDWARDS HEALING SANCTUARY LIMITED

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for the year ended 30 September 2022

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HARRY EDWARDS HEALING SANCTUARY LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 30 September 2022

TRUSTEES

Mrs S G Bell
Mr M D Thomas
Mrs T Leyman
Ms A Skelly
Mr A A Moore
Mr G A Cheetham (appointed 8.3.2023)
Ms N M Proudlock (appointed 8.3.2023)
Mr R J Stuttle (appointed 8.3.2023)
Mr M J Herdman (appointed 8.3.2023)
T N Von Spreckelsen (appointed 8.3.2023) (resigned 9.6.2023)

COMPANY SECRETARY

Mrs S G Bell

REGISTERED OFFICE

Burrows Lea
Hook Lane
Shere
Guildford
Surrey
GU5 9QG

**REGISTERED COMPANY
NUMBER**

04731491 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1098712

AUDITORS

Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

HARRY EDWARDS HEALING SANCTUARY LIMITED

**REPORT OF THE TRUSTEES
for the year ended 30 September 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

On 1 October 2003, the charity took over the assets and operations of The Harry Edwards Spiritual Healing Trust (the Trust) under authority from the Charity Commission. As such, it now holds the property that was held by the earlier Trustees and continues the work of the Trust. A notification of the formal merger of the Harry Edwards Spiritual Healing Sanctuary Trust and the Harry Edwards Healing Sanctuary Limited was submitted to the Charity Commission during a previous period.

The objects of the charity are to promote public health by the provision and promotion of spiritual healing for the benefit of the public by educating and training spiritual healers and by ensuring proper standards in the practice of spiritual healing.

The strategies employed to achieve the charity's objectives are to:

- Increase awareness of, and opportunities for, a broad range of people to understand and experience spiritual healing and to explore their own spiritual healing and self-healing abilities;
- Maintain facilities at which our registered spiritual healers can offer both distant and contact spiritual healing services;
- Maintain the availability of spiritual healing services at the charity's facilities by retaining the involvement of sufficient volunteer healers who are registered with UK Healers;
- Encourage the use of the charity's facilities by others sharing the same objectives as the charity;
- Sponsor research into spiritual healing;
- Provide a programme for educating and training spiritual healers, including healing related talks, workshops and retreats;
- Finance support of the charity's facilities and services through donations, legacies, fund raising, investment and rental income, and judiciously conducted commercial activity through a wholly owned trading subsidiary company.

The charity supports, and is a founder member of, UK Healers, the professional association established to agree standards for spiritual healing and spiritual healers in this country. In company with other spiritual healing organisations that are members of UK Healers, we comply with the Standards and the Code of Conduct established by that body, and we restrict our recruitment of spiritual healers to join our register and work at our premises to those who have successfully completed our own training programme and those healers who have met the standards of UK Healers with other UK Healer member organisations. The charity has established the Harry Edwards Healing College within the charity to further develop the training provided. The College offers training at various levels including an introductory course; a two year healer qualification course (The Harry Edwards Healing Course); and post qualification CPD workshops.

The format of the charity's magazine (The Healer), which was introduced by Harry Edwards and has been continuously issued ever since, was revised in 2007 and that format has been retained (with one brief departure) since then. Care has been taken to ensure that, though the magazine's design has been modernised, its essential messages, including those contained in articles written by the charity's founder, are preserved. The magazine is distributed free of charge although donations are gladly accepted to contribute to printing costs.

Through the charity's 'Healing Minute' programme initiated by our founder, Harry Edwards, people of goodwill are encouraged to link together at 10am and/or 10pm in prayer and thought for healing to reach all those who are sick wherever they may be, and also for world peace and understanding. This facility has been extended by broadcasting the morning event live on social media 5 days per week

A major area of activity at Burrows Lea continues to be dealing with requests by letter, e-mail and telephone for distant healing. Applications for contact healing at our premises vary from week to week and are met by a growing band of volunteer spiritual healers. We extended out contact healing service in a previous period so that contact healing has been available at Burrows Lea seven days per week with the exception only of Bank Holidays. We are actively seeking ways of expanding this service. Both distant healing and contact healing are provided to the public on a donation only basis.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2022

During 2008 the charity established Bluebells Cancer Help Centre at Burrows Lea with help and input from Macmillan Cancer Support. This provides a dedicated space where patients can come for healing and to enjoy the peace the premises offer as well as to obtain easy access to the wide range of information available on the internet, and to our library of books (which may be borrowed) potentially helpful to those living with cancer and their carers. The volunteers who lead the Centre's activities introduced, during the previous period, a series of talks under a Wellness heading to benefit those who use the Centre.

Public benefit

The charity benefits the public by providing information about spiritual healing, via our donation only magazine (The Healer) issued quarterly, and through leaflets, the charity's website, and Social Media posts (Facebook and Twitter). The charity offers at Burrows Lea a daily contact healing service in private Healing Rooms. This service is also donation only.

We have also provided short contact healing sessions without charge at the charity's Open Days and similar events. Our Distant Healing service continues to be on a 'donation only' basis, as it has always been. We also from time to time provide contact healing at suitable venues and events away for the Sanctuary, and the charity is ready to provide financial and healer support for research into the efficacy of spiritual healing. The charity's premises are open to the public without any charge 365 days per year so that the public may enjoy the peaceful atmosphere of our house and grounds, and the chance for contemplation and relaxation in surroundings that our many visitors find help to bring them peace of mind. The charity corresponds daily with those who seek distant healing and also receives visitors for contact healing daily.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2022

STRATEGIC REPORT

Achievement and performance

Charitable activities

While no promise can ever be made that spiritual healing will be successful, the charity provides distant healing to a substantial number of people from around the world each year, irrespective of their ability to contribute towards the charity's overheads. The charity has many patients who continue to ask for healing help for themselves and/or others and who send whatever they can afford to support the charity's work. The charity has received and responded to 8,763 requests for distant healing during the period. The requests received each day are read by qualified spiritual healers, often in the Sanctuary chapel before a Webcam. This enables those who wish to do so to view at home via the internet the healers reading the distant healing requests. The names of all people for whom distant healing has been sought during the previous twenty four hours are placed each morning in the Distant Healing book located in the Sanctuary at Burrows Lea. They remain there for at least a month to benefit from prayerful thoughts offered every morning by the charity's healers during a regular period of meditative contemplation in the Sanctuary.

The availability of a contact healing service on weekends as well as during the week has proved especially beneficial to old and new visitors, many of whom are otherwise engaged during the working week. We have provided 1,567 individual healing sessions by appointment at Burrows Lea during the period in our Healing Rooms, and a further 494 by telephone, Skype, etc. In addition, we gave contact healing in our Chapel at Open Days, and at other venues from time to time to meet the needs of individuals who could not visit Burrows Lea, or were not previously aware of the Sanctuary.

The charity's annual Spring Fair, Open Day and Autumn Fairs were fortunately reinstated following the lifting of the covid restrictions. In support of these, our plans to expand our online events were accelerated and a weekly program on various social media platforms including Zoom and Facebook was developed. These have proven very successful with substantial numbers taking advantage of the opportunity to participate and experience healing activities remotely. Fortunately, we were able to go ahead with our Christmas Service in December 2021 as usual, and much positive feedback was received. Such events are arranged for pastoral and promotional purposes and, although helping to fulfil the charity's objectives, do not immediately result in funding for the charity.

Those who attended our Fairs and Open Days were able to have healing, take part in guided meditations and listen to visiting speakers as well as having the chance to relax and unwind in the beautiful surroundings of the Surrey Hills. We held nine 1-Day Retreats and eight 4-Day Residential Retreats during the year which were attended by members of the public, some of whom had some knowledge of spiritual healing, whilst others came to enjoy an opportunity to explore their own spiritual healing or self-healing ability in the company of like-minded people. We will continue to offer these retreats and plan to expand them in the coming year.

It is also the Charity's practice to encourage coach parties comprising small groups of the public who are interested in spiritual healing to visit Burrows Lea. Due to the lead time involved in arranging these, we did not resume hosting visits until after the end of this reporting period.

The Charity's wholly owned trading company began operations on 1 October 2005 with the intention of providing a stream of future income in support of the charity. Initially, the company absorbed substantial setting up costs which were met with the help of a secured loan facility. After many years trading, the subsidiary company was able to remove its call on that secured loan facility, which was a welcome development for the charity.

The trading company's Memorandum and Articles of Association provide the necessary safeguards about distribution of its profits, and control of its Board of Directors is vested in the charity. Covid had an adverse impact on the financial viability of the subsidiary which accelerated a review of its operations. As a result, the subsidiary business is being wound down, and the resources that had been involved in it are progressively being redeployed onto the charities core activity of healing.

The conduct of family functions and other events on site has allowed the charity to attract visitors, although again, the number were reduced as we emerged from covid. Although these visitors may not instinctively think of spiritual healing as an option open to them, the charity's promotional literature is always on display and available to them, and this continues to prompt interest in the subject and in the related services offered by the charity.

The Directors continue to monitor staff numbers to ensure that they are sufficient for the tasks to be done but not more. Minor adjustments were made during the period.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2022

STRATEGIC REPORT

Financial review

Investment policy and objectives

In accordance with the Memorandum and Articles of Association, the charity has the power to invest charity funds not immediately required for the furtherance of its objects in or upon such investments, securities or property as may be thought fit. The trustees employ Investec Wealth and Investment Limited to manage the charity's investments.

The policy of the trustees is to adopt a medium risk balance between capital and income growth in a portfolio of investments and cash to support operating costs. This is achieved by investing prudently and cautiously in a broad range of fixed interest securities and equities with no investment in derivatives, no single investment in fixed interest securities exceeding 10% of the total fund, and no single investment in equities exceeding 5% of the total fund.

The value of Harry Edwards Healing Sanctuary's investments reflected the uncertainty of stock markets during the period. At the year end the charity's portfolio was valued at £2,389,711 compared with £3,032,262 at 30 September 2021. The decrease in market value was £260,903 compared with the increase in market value of £335,440 at 30 September 2021. Our investment managers continue to monitor progress of the charity's portfolio against the WM Charity Fund Monitor and throughout the year achieved results broadly in line with the benchmark.

Reserves policy

The level of reserves that the charity ought to have is reviewed periodically by trustees, to ensure that it still reflects current charity developments.

Review

The charity depends primarily on volatile sources of income, such as donations and legacies. The charity's total incoming resources on unrestricted funds, which are its operational reserves were £353,537 (2021:£435,029) including unrestricted investment income of £60,188 (2021: £74,706). Restricted voluntary income of £5,502 (2021:£4,236) was also received, so that total incoming resources for the year were £359,039 (2021:£439,265). A donation of £Nil (2021 - £Nil) was received from Burrows Lea Country House Ltd (a wholly owned subsidiary) this year.

However, during the year unrestricted funds resources expended amounted to £712,781 (2021:£643,769) of which £125,843 (2021:£125,156) was the cost of generating voluntary income. £537,201 (2021:£495,815) was charitable expenditure relating to contact and distant healing work and education activities, and £49,737 (2021:£22,798) was governance costs. Charitable expenditure of £8,483 (2021:£7,443) was expended on restricted fund. Total resources expended was £721,264 (2021:£651,212).

The resulting outflow of resources £362,225 (2021:£211,947) was offset by realised loss/(gain)on the sales of investment assets of £17,742 (2021: £53,863 gain) and unrealised loss on investment assets of £260,903 (2021: £335,440). There was a disposal of an old motor vehicle during the year and property revaluation remained the same.

There is a continuing need to increase voluntary income and to maintain rental income from three residential properties owned by the charity at Burrows Lea. Ongoing maintenance & repairs to property stock were undertaken during the period.

Future developments

The major financial concern for the charity continues to be the volatility of its voluntary income. The dividends and interest it receives from its investment portfolio are insufficient to cover overheads. Legacy income has made a significant contribution in some years but cannot be relied upon. The charity continues to take steps to encourage more of our supporters to provide for the charity in their wills. Meanwhile donations each year remain a vital source of income for the charity.

The trustees want to expand the availability of the charity's contact and distant healing services and have successfully exploited the use of social media to keep the public informed and to answer questions that may be asked. As described earlier, the trustees also aim to maintain rental income and to increase the use of the charity's facilities to generate more funds to support charitable objectives.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Harry Edwards Healing Sanctuary Limited (the charity) is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 11 April 2003. It is registered as a charity with the Charity Commission. The original subscribers to the Memorandum of Association and such other persons as the Board of Directors (the trustees) shall admit to membership shall be members of the charity. Currently, trustees in office are members, each of whom agrees to contribute £1 in the event of the company winding up.

Recruitment and appointment of new trustees

All the directors of the company are also trustees of the charity. As set out in the Articles of Association, the charity by resolution of its members has the power to appoint or remove any trustee and to fix a maximum and minimum number of trustees. At present, no maximum has been set, but the minimum is three. The trustees also have the power at any time to appoint any person to be a trustee, but any trustee so appointed is subject to re-election by the members at the next Annual General Meeting. Furthermore, one third of the trustees (usually the longest in office) are subject to re-election by the members at the Annual General Meeting.

The board consisted of the same five trustees for the entire year. Of these, all have served for less than 5 years, except for one who has served for more than 10 years.

Organisational structure

The trustees, who administer the charity, meet as a body at least four times a year and more frequently as circumstances dictate.

During the year, a paid Operations Director managed the day-to-day activities of the charity including responsibility for the Operations staff. The charity's externally focussed interests were managed by a paid Director of Business Development.

Induction and training of new trustees

New trustees are selected from amongst those with appropriate skills and experience considered to be required by the charity in the opinion of the trustees in office. New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision making process and recent financial performance of the charity. During their induction, they meet other trustees and key employees. They are expected to attend appropriate external training events where these will facilitate the undertaking of their role.

Related parties

The charity's wholly owned subsidiary, Burrows Lea Country House Limited, was established as a fund raising vehicle on 1 October 2005 to operate functions including catering, conferencing, and retreat facilities, and the sales of books and other articles, at Burrows Lea. It uses staff employed by the charity as necessary and bears a share of their costs. Any distributable profits are donated to the charity. The sale of Books has been transferred to become an activity of the Charity.

Covid had an adverse impact on the financial viability of the subsidiary which accelerated a review of its operations. As a result the subsidiary business is being wound down, and the resources that had been involved in it are progressively being redeployed onto the charities core activities and objectives.

Risk management

The trustees have assessed and put in place appropriate policies to address the major risks to which the charity is exposed, in particular those related to its operations, finances, and its use of Information and Communications Technology (ICT), and Health & Safety legislation. These include damage to or destruction of the building or systems at Burrows Lea through natural or man-made causes, and any incident that might result in death or injury to a member of the public, the Charity's employees and volunteers. Adequate insurance, back-up duplication, and systems to mitigate exposure to such major risks are in place and reviewed regularly. The Charity has increased its Cyber Security Levels and Insurance cover in this aspect.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harry Edwards Healing Sanctuary Limited for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Berringers LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 15 June 2023 and signed on the board's behalf by:

Mr M D Thomas - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARRY EDWARDS HEALING SANCTUARY LIMITED

Opinion

We have audited the financial statements of Harry Edwards Healing Sanctuary Limited (the 'charitable company') for the year ended 30 September 2022 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARRY EDWARDS HEALING SANCTUARY LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

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:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and error, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries to management about their own assessment of the risks of fraud and error;
- the matters discussed among the audit engagement team regarding how and where fraud may occur in the financial statements and any potential indicators of fraud.

Our procedures to respond to risk include the following:

- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
HARRY EDWARDS HEALING SANCTUARY LIMITED**

Use of our report

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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Allan BSoc Sc FCA (Senior Statutory Auditor)
for and on behalf of Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

15 June 2023

HARRY EDWARDS HEALING SANCTUARY LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 30 September 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	163,569	5,502	169,071	188,639
Other trading activities	3	56,737	-	56,737	51,666
Investment income	4	60,188	-	60,188	74,706
Other income		<u>73,043</u>	<u>-</u>	<u>73,043</u>	<u>124,254</u>
Total		<u>353,537</u>	<u>5,502</u>	<u>359,039</u>	<u>439,265</u>
EXPENDITURE ON					
Raising funds					
Raising funds	5	125,843	-	125,843	125,156
		125,843	-	125,843	125,156
Charitable activities	6				
Governance costs		49,737	-	49,737	22,798
Charitable expenditure		<u>537,201</u>	<u>8,483</u>	<u>545,684</u>	<u>503,258</u>
Total		<u>712,781</u>	<u>8,483</u>	<u>721,264</u>	<u>651,212</u>
Net gains/(losses) on investments		<u>(17,742)</u>	<u>-</u>	<u>(17,742)</u>	<u>53,863</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	(376,986)	(2,981)	(379,967)	(158,084)
Other recognised gains/(losses)		(3,275)	3,275	-	-
Gains/(losses) on revaluation of fixed assets		<u>(260,903)</u>	<u>-</u>	<u>(260,903)</u>	<u>335,440</u>
Net movement in funds		<u>(641,164)</u>	<u>294</u>	<u>(640,870)</u>	<u>177,356</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		7,592,520	16,150	7,608,670	7,431,314
TOTAL FUNDS CARRIED FORWARD		<u>6,951,356</u>	<u>16,444</u>	<u>6,967,800</u>	<u>7,608,670</u>

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED (REGISTERED NUMBER: 04731491)

**BALANCE SHEET
30 September 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	4,461,679	-	4,461,679	4,468,242
Investments	13	<u>2,389,711</u>	-	<u>2,389,711</u>	<u>3,032,262</u>
		6,851,390	-	6,851,390	7,500,504
CURRENT ASSETS					
Stocks	14	14,862	-	14,862	19,543
Debtors	15	109,639	-	109,639	113,848
Cash at bank and in hand		<u>60,144</u>	<u>16,444</u>	<u>76,588</u>	<u>51,475</u>
		184,645	16,444	201,089	184,866
CREDITORS					
Amounts falling due within one year	16	<u>(84,679)</u>	-	<u>(84,679)</u>	<u>(76,700)</u>
		99,966	16,444	116,410	108,166
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES					
		6,951,356	16,444	6,967,800	7,608,670
		<u>6,951,356</u>	<u>16,444</u>	<u>6,967,800</u>	<u>7,608,670</u>
NET ASSETS					
FUNDS					
Unrestricted funds	17			6,951,356	7,592,520
Restricted funds				<u>16,444</u>	<u>16,150</u>
				<u>6,967,800</u>	<u>7,608,670</u>
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on 15 June 2023 and were signed on its behalf by:

Mr M D Thomas - Trustee

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

**CASH FLOW STATEMENT
for the year ended 30 September 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(336,213)</u>	<u>(210,643)</u>
Net cash used in operating activities		<u>(336,213)</u>	<u>(210,643)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,030)	(7,080)
Purchase of fixed asset investments		(364,914)	(376,836)
Sale of tangible fixed assets		450	815
Sale of fixed asset investments		<u>728,820</u>	<u>601,291</u>
Net cash provided by investing activities		<u>361,326</u>	<u>218,190</u>
Change in cash and cash equivalents in the reporting period		<u>25,113</u>	<u>7,547</u>
Cash and cash equivalents at the beginning of the reporting period		<u>51,475</u>	<u>43,928</u>
Cash and cash equivalents at the end of the reporting period		<u><u>76,588</u></u>	<u><u>51,475</u></u>

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE CASH FLOW STATEMENT for the year ended 30 September 2022

1.	RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES	2022 £	2021 £
	Net expenditure for the reporting period (as per the Statement of financial activities)	(379,967)	(158,084)
	Adjustments for:		
	Depreciation charges	9,592	11,118
	Losses/(gain) on investments	17,742	(53,863)
	(Profit)/loss on disposal of fixed assets	(450)	505
	Decrease/(increase) in stocks	4,681	(831)
	Decrease/(increase) in debtors	4,210	(8,542)
	Increase/(decrease) in creditors	7,979	(946)
	Net cash used in operations	<u>(336,213)</u>	<u>(210,643)</u>
2.	ANALYSIS OF CHANGES IN NET FUNDS		
	Net cash		
	Cash at bank and in hand	At 1.10.21 £	At 30.9.22 £
		<u>51,475</u>	<u>76,588</u>
		<u>51,475</u>	<u>76,588</u>
	Total	<u>51,475</u>	<u>76,588</u>

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 September 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Preparation of consolidated financial statements

The financial statements contain information about Harry Edwards Healing Sanctuary Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Various support costs were apportioned and allocated to Raising funds on the ratio based on 1 divided by the number of full time staff employed.

Wages were apportioned and allocated to Raising funds on the ratio based on 1 divided by the number of full time staff employed.

Wages were apportioned and allocated to Support costs on 10% of the administration staff costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost and 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes net gains and losses arising on revaluations and disposals throughout the year. Net gains and losses on investments is calculated on sale price less market value at the start of the year.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gift Aid	36,420	39,807
Donations	64,313	66,872
Legacies received (gross)	<u>68,338</u>	<u>81,960</u>
	<u>169,071</u>	<u>188,639</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Income from courses	33,950	24,950
Raffle	337	818
Other income	6,891	11,959
Appointments	<u>15,559</u>	<u>13,939</u>
	<u>56,737</u>	<u>51,666</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Investment income (gross) and interest on deposits	<u>60,188</u>	<u>74,706</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2022

5. RAISING FUNDS

	2022 £	2021 £
Staff costs	25,114	21,347
Magazine costs	15,694	22,688
Advertising & publicity	1,301	6,780
Friends expenses	7,870	3,057
Course costs	25,464	16,076
Other expenditure	12,155	10,509
Legal fees	-	1,280
Rent agent fees	8,203	14,011
Investor broker fees	18,386	20,240
Depreciation	505	618
Loss on sale of assets	-	28
Support costs	<u>11,151</u>	<u>8,522</u>
	<u>125,843</u>	<u>125,156</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Governance costs	-	49,737	49,737
Charitable expenditure	<u>390,866</u>	<u>154,818</u>	<u>545,684</u>
	<u>390,866</u>	<u>204,555</u>	<u>595,421</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Raising donations and legacies	9,517	1,634	11,151
Governance costs	-	49,737	49,737
Charitable expenditure	<u>152,265</u>	<u>2,553</u>	<u>154,818</u>
	<u>161,782</u>	<u>53,924</u>	<u>215,706</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2022

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2022	2021
	Total activities £	Total activities £
Raising donations and legacies		
£		
Rates and water	359	7,222
Insurance	562	8,703
Light & heat	2,235	14,855
Telephone	965	10,198
Printing, stationery & postage	578	10,090
Computer costs	2,036	25,632
Repairs & Renewals	1,938	62,972
Garden expenses	334	5,219
Motor & travelling	13	740
Bank charges	155	2,249
Training	342	5,515
Trustees' remuneration etc	-	213
Wages	-	10,896
Auditors' remuneration	-	8,280
Professional fees	1,634	3,622
	<u>11,151</u>	<u>176,406</u>
Governance costs		
£		
Charitable expenditure		
£		
5,743	6,102	7,222
8,987	9,549	8,703
35,768	38,003	14,855
15,434	16,399	10,198
9,251	9,829	10,090
32,574	34,610	25,632
31,010	32,948	62,972
5,342	5,676	5,219
206	219	740
2,486	2,641	2,249
5,464	5,806	5,515
2,553	2,553	213
-	11,695	10,896
-	11,900	8,280
-	27,776	3,622
	<u>215,706</u>	<u>176,406</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	11,900	8,280
Depreciation - owned assets	9,593	11,118
Surplus/(deficit) on disposal of fixed assets	(450)	505

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

	2022	2021
	£	£
Trustees' expenses	2,553	213

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2022

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	377,956	341,595
Social security costs	24,934	24,755
Other pension costs	10,929	8,516
	<u>413,819</u>	<u>374,866</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Cost of generating voluntary income	2	2
Charitable expenditure	17	16
	<u>19</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	184,403	4,236	188,639
Other trading activities	51,666	-	51,666
Investment income	74,706	-	74,706
Other income	124,254	-	124,254
Total	<u>435,029</u>	<u>4,236</u>	<u>439,265</u>

EXPENDITURE ON

Raising funds			
Raising funds	125,156	-	125,156
	125,156	-	125,156
Charitable activities			
Governance costs	22,798	-	22,798
Charitable expenditure	495,815	7,443	503,258
Total	<u>643,769</u>	<u>7,443</u>	<u>651,212</u>

Net gains on investments

	<u>53,863</u>	<u>-</u>	<u>53,863</u>
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NET INCOME/(EXPENDITURE)

Transfers between funds	(154,877)	(3,207)	(158,084)
Other recognised gains/(losses)	(1,224)	1,224	-
Gains on revaluation of fixed assets	335,440	-	335,440
Net movement in funds	179,339	(1,983)	177,356

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2022

11.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
	RECONCILIATION OF FUNDS			
	Total funds brought forward	7,413,181	18,133	7,431,314
	TOTAL FUNDS CARRIED FORWARD	<u>7,592,520</u>	<u>16,150</u>	<u>7,608,670</u>
12.	TANGIBLE FIXED ASSETS			
		Freehold property £	Plant and machinery £	Fixtures and fittings £
	COST			
	At 1 October 2021	4,450,000	165,570	119,486
	Additions	-	-	-
	Disposals	-	-	-
	At 30 September 2022	<u>4,450,000</u>	<u>165,570</u>	<u>119,486</u>
	DEPRECIATION			
	At 1 October 2021	-	153,065	118,791
	Charge for year	-	6,380	103
	Eliminated on disposal	-	-	-
	At 30 September 2022	<u>-</u>	<u>159,445</u>	<u>118,894</u>
	NET BOOK VALUE			
	At 30 September 2022	<u>4,450,000</u>	<u>6,125</u>	<u>592</u>
	At 30 September 2021	<u>4,450,000</u>	<u>12,505</u>	<u>695</u>
		Motor vehicles £	Computer equipment £	Totals £
	COST			
	At 1 October 2021	8,381	78,779	4,822,216
	Additions	-	3,030	3,030
	Disposals	(8,381)	-	(8,381)
	At 30 September 2022	<u>-</u>	<u>81,809</u>	<u>4,816,865</u>
	DEPRECIATION			
	At 1 October 2021	8,381	73,737	353,974
	Charge for year	-	3,110	9,593
	Eliminated on disposal	(8,381)	-	(8,381)
	At 30 September 2022	<u>-</u>	<u>76,847</u>	<u>355,186</u>
	NET BOOK VALUE			
	At 30 September 2022	<u>-</u>	<u>4,962</u>	<u>4,461,679</u>
	At 30 September 2021	<u>-</u>	<u>5,042</u>	<u>4,468,242</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2022

12. TANGIBLE FIXED ASSETS - continued

The Freehold Land and Buildings were valued on 19 February 2019 at £4,450,000 on the basis of Existing Use Value by Now Chartered Surveyors, and are disclosed at that value. The trustees consider that there has been no material change in value since then.

13. FIXED ASSET INVESTMENTS

MARKET VALUE

	Listed investments £	Unlisted investments £	Totals £
At 1 October 2021		2	3,032,262
Additions	3,032,260	-	364,914
Disposals	364,914	-	(746,562)
Revaluations	(746,562)	-	(260,903)
	<u>2,389,709</u>		<u>2,389,711</u>
At 30 September 2022		2	
NET BOOK VALUE			
At 30 September 2022	<u>2,389,709</u>	<u>2</u>	<u>2,389,711</u>
At 30 September 2021	<u>3,032,260</u>	<u>2</u>	<u>3,032,262</u>

There were no investment assets outside the UK.

	2022 £	2021 £
Cost value at 1 October 2021		
Additions	2,138,723	2,140,602
Disposals	364,914	376,836
	<u>(530,118)</u>	<u>(378,715)</u>
Historical cost at 30 September 2022	<u>1,973,519</u>	<u>2,138,723</u>

Unlisted investments

Burrows Lea Country House Ltd

Class of shares: Ordinary % holding: 100

Aggregate capital and reserves
Profit/(loss) for the year

2022 £	2021 £
(29,450)	(33,574)
<u>4,124</u>	<u>(3,708)</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2022

14. STOCKS			
		2022	2021
		£	£
	Stocks	<u>14,862</u>	<u>19,543</u>
15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2022	2021
		£	£
	Trade debtors	-	4,083
	Amounts owed by group undertakings	12,431	34,297
	Income tax recoverable	-	17,736
	Accrued income	2,242	2,684
	Prepayments	10,168	15,842
	Stock brokers account	<u>84,798</u>	<u>39,206</u>
		<u>109,639</u>	<u>113,848</u>
16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2022	2021
		£	£
	Trade creditors	17,512	1,040
	Social security and other taxes	7,705	6,000
	Other creditors	2,752	1,994
	Credit Card	653	1,319
	Accrued expenses	19,086	21,869
	Deferred income	<u>36,971</u>	<u>44,478</u>
		<u>84,679</u>	<u>76,700</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2022**

17. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	724,278	(631,327)	(3,275)	89,676
Projects fund				
Fixed asset fund	1,000,000	-	-	1,000,000
Overheads reserve	4,468,242	(6,562)	-	4,461,680
	<u>1,400,000</u>	<u>-</u>	<u>-</u>	<u>1,400,000</u>
Restricted funds				
Staff fund	7,592,520	(637,889)	(3,275)	6,951,356
Special Aids donations	84	-	-	84
Memorial garden	7	-	-	7
Bluebell room	10,643	1,010	-	11,653
Sunflower Trust	5,416	(716)	-	4,700
Rose Garden Pond	-	(2,765)	2,765	-
	<u>-</u>	<u>(510)</u>	<u>510</u>	<u>-</u>
TOTAL FUNDS	<u>16,150</u>	<u>(2,981)</u>	<u>3,275</u>	<u>16,444</u>
	<u>7,608,670</u>	<u>(640,870)</u>	<u>-</u>	<u>6,967,800</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	353,536	(706,218)	(278,645)	(631,327)
Fixed asset fund				
	<u>1</u>	<u>(6,563)</u>	<u>-</u>	<u>(6,562)</u>
Restricted funds				
Memorial garden	353,537	(712,781)	(278,645)	(637,889)
Bluebell room	2,450	(1,440)	-	1,010
Sunflower Trust	7	(723)	-	(716)
Rose Garden Pond	2,935	(5,700)	-	(2,765)
	<u>110</u>	<u>(620)</u>	<u>-</u>	<u>(510)</u>
TOTAL FUNDS	<u>5,502</u>	<u>(8,483)</u>	<u>-</u>	<u>(2,981)</u>
	<u>359,039</u>	<u>(721,264)</u>	<u>(278,645)</u>	<u>(640,870)</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	539,581	185,921	(1,224)	724,278
Projects fund				
Fixed asset fund	1,000,000	-	-	1,000,000
Overheads reserve	4,473,600	(5,358)	-	4,468,242
	<u>1,400,000</u>	<u>-</u>	<u>-</u>	<u>1,400,000</u>
	7,413,181	180,563	(1,224)	7,592,520
Restricted funds				
Staff fund	84	-	-	84
Special Aids donations	7	-	-	7
Memorial garden	10,675	(32)	-	10,643
Bluebell room	5,429	(13)	-	5,416
Sunflower Trust	1,938	(2,195)	257	-
Rose Garden Pond	-	(967)	967	-
	<u>18,133</u>	<u>(3,207)</u>	<u>1,224</u>	<u>16,150</u>
TOTAL FUNDS	<u>7,431,314</u>	<u>177,356</u>	<u>-</u>	<u>7,608,670</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	435,029	(638,411)	389,303	185,921
Fixed asset fund	-	<u>(5,358)</u>	<u>-</u>	<u>(5,358)</u>
	435,029	(643,769)	389,303	180,563
Restricted funds				
Memorial garden	150	(182)	-	(32)
Bluebell room	-	(13)	-	(13)
Sunflower Trust	2,836	(5,031)	-	(2,195)
Rose Garden Pond	<u>1,250</u>	<u>(2,217)</u>	<u>-</u>	<u>(967)</u>
	4,236	<u>(7,443)</u>	<u>-</u>	<u>(3,207)</u>
TOTAL FUNDS	<u>439,265</u>	<u>(651,212)</u>	<u>389,303</u>	<u>177,356</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2022

17. MOVEMENT IN FUNDS - continued

Projects fund:	The trustees have set aside this reserve for projects.
Fixed assets fund:	This amount represents the net book value of the tangible fixed assets of the company. The trustees believe that this enables users of these accounts to more readily identify the funds that are available for the day to day running of the charity.
Overheads reserve:	The trustees have set aside this reserve as a prudent measure against future overheads. It equates to approximately two years expenditure.
Sunflower trust	This fund was set up to support Healers working in NHS hospitals.
Staff fund	This fund is to record donations made to support and thank the staff.
Special Aids donations	This fund was set up to buy specific items to aid the less mobile visitors and to aid their access.
Memorial garden	Donation are received to maintain the memorial garden.
Bluebell room	This fund was set up for people to donate to maintain the special atmosphere and equipment in the Bluebell room.
Rose garden	The fund was set up to help support the renovation of The Sanctuary Pond.

18. RELATED PARTY DISCLOSURES

During the year wages of £14,290 (2021: £11,150) was cross charged to Burrows Lea Country House Limited. Various share costs such Rates, Water rate, Insurance and Telephone were cross charged by 15 percent of the total cost during the year. Similarly, Electricity and Gas were cross charged by 10% of the total cost during the year. At the year end Harry Edwards Healing Sanctuary was owed £12,431 from Burrows Lea Country House Limited, a wholly owned subsidiary (2021 - £34,297).

Burrows Lea Country House Limited made no donations to Harry Edwards Healing Sanctuary this year (2021: £Nil) due to not having taxable income.

HARRY EDWARDS HEALING SANCTUARY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 September 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift Aid	36,420	39,807
Donations	64,313	66,872
Legacies received (gross)	<u>68,338</u>	<u>81,960</u>
	169,071	188,639
Other trading activities		
Income from courses	33,950	24,950
Raffle	337	818
Other income	6,891	11,959
Appointments	<u>15,559</u>	<u>13,939</u>
	56,737	51,666
Investment income		
Investment income (gross) and interest on deposits	60,188	74,706
Other income		
Gain on sale of tangible fixed assets	450	-
Rents received	70,938	66,546
Other income from JRS	<u>1,655</u>	<u>57,708</u>
	73,043	124,254
Total incoming resources	359,039	439,265
EXPENDITURE		
Raising funds		
Wages	25,114	21,347
Magazine costs	15,694	22,688
Advertising & publicity	1,301	6,780
Friends expenses	7,870	3,057
Course costs	25,464	16,076
Other expenditure	12,155	10,509
Legal fees	-	1,280
Rent agent fees	8,203	14,011
Investor broker fees	18,386	20,240
Plant and machinery	336	461
Fixtures and fittings	5	19
Computer equipment	164	138
Loss on sale of tangible fixed assets	<u>-</u>	<u>28</u>
	114,692	116,634

This page does not form part of the statutory financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 September 2022

	2022 £	2021 £
Raising funds		
Charitable activities		
Wages	341,147	309,352
Social security	24,934	24,755
Pensions	10,929	8,516
Sundries	4,769	4,572
Plant and machinery	6,043	7,828
Fixtures and fittings	98	327
Computer equipment	2,946	2,345
Loss on sale of tangible fixed assets	-	477
	<u>390,866</u>	<u>358,172</u>
Support costs		
Management		
Rates and water	6,102	7,222
Insurance	9,549	8,703
Light & heat	38,003	14,855
Telephone	16,399	10,198
Printing, stationery & postage	9,829	10,090
Computer costs	34,610	25,632
Repairs & Renewals	32,948	62,972
Garden expenses	5,676	5,219
Motor & travelling	219	740
Bank charges	2,641	2,249
Training	<u>5,806</u>	<u>5,515</u>
	<u>161,782</u>	<u>153,395</u>
Governance costs		
Trustees' expenses	2,553	213
Wages	11,695	10,896
Auditors' remuneration	11,900	8,280
Professional fees	<u>27,776</u>	<u>3,622</u>
	<u>53,924</u>	<u>23,011</u>
Total resources expended	<u>721,264</u>	<u>651,212</u>
Net expenditure before gains and losses	<u>(362,225)</u>	<u>(211,947)</u>
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(17,742)</u>	<u>53,863</u>
Net expenditure	<u>(379,967)</u>	<u>(158,084)</u>

This page does not form part of the statutory financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

England & Wales - Charity number 1098712

Accounts

REGISTERED COMPANY NUMBER: 04731491 (England and Wales)
REGISTERED CHARITY NUMBER: 1098712

HARRY EDWARDS HEALING SANCTUARY LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2021

Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

HARRY EDWARDS HEALING SANCTUARY LIMITED

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HARRY EDWARDS HEALING SANCTUARY LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 30 September 2021

TRUSTEES	Mrs S G Bell Mr M D Thomas Mrs T Leyman Ms A Skelly Mr A A Moore
COMPANY SECRETARY	Mrs S G Bell
REGISTERED OFFICE	Burrows Lea Hook Lane Shere Guildford Surrey GU5 9QG
REGISTERED COMPANY NUMBER	04731491 (England and Wales)
REGISTERED CHARITY NUMBER	1098712
AUDITORS	Berringers LLP Chartered Accountants and Statutory Auditors Lygon House 50 London Road Bromley Kent BR1 3RA

HARRY EDWARDS HEALING SANCTUARY LIMITED

**REPORT OF THE TRUSTEES
for the year ended 30 September 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims

On 1 October 2003, the charity took over the assets and operations of The Harry Edwards Spiritual Healing Trust (the Trust) under authority from the Charity Commission. As such, it now holds the property that was held by the earlier Trustees and continues the work of the Trust. A notification of the formal merger of the Harry Edwards Spiritual Healing Sanctuary Trust and the Harry Edwards Healing Sanctuary Limited was submitted to the Charity Commission during a previous period.

The objects of the charity are to promote public health by the provision and promotion of spiritual healing for the benefit of the public by educating and training spiritual healers and by ensuring proper standards in the practice of spiritual healing.

The strategies employed to achieve the charity's objectives are to:

- Increase awareness of and opportunities for a broad range of people to understand and experience spiritual healing and explore their own spiritual healing and self-healing abilities;
- Maintain facilities at which our registered spiritual healers can offer both distant and contact spiritual healing services;
- Maintain the availability of spiritual healing services at the charity's facilities by retaining the involvement of sufficient volunteer healers who are registered with UK Healers;
- Encourage the use of the charity's facilities by others sharing the same objectives as the charity;
- Sponsor research into spiritual healing;
- Provide a programme for educating and training spiritual healers, including healing related talks, workshops and retreats;
- Finance support of the charity's facilities and services through donations, legacies, fund raising, investment and rental income, and judiciously conducted commercial activity through a wholly owned trading subsidiary company.

The charity supports, and is a founder member of, UK Healers, the professional association established to agree standards for spiritual healing and spiritual healers in this country. In company with other spiritual healing organisations that are members of UK Healers, we comply with the Standards and the Code of Conduct established by that body, and we restrict our recruitment of spiritual healers to join our register and work at our premises to those who have successfully completed our own training programme and those healers who have met the standards of UK Healers with other UK Healer member organisations. The charity has established the Harry Edwards Healing College within the charity to further develop the training provided. The College offers training at various levels including an introductory course; a two year healer qualification course (The Harry Edwards Healing Course); and post qualification CPD workshops.

The format of the charity's magazine (The Healer), which was introduced by Harry Edwards and has been continuously issued ever since, was revised in 2007 and that format has been retained (with one brief departure) since then. Care has been taken to ensure that, though the magazine's design has been modernised, its essential messages, including those contained in articles written by the charity's founder, are preserved. The magazine is distributed free of charge although donations are gladly accepted to contribute to printing costs.

Through the charity's 'Healing Minute' programme initiated by our founder, Harry Edwards, people of goodwill are encouraged to link together at 10am and/or 10pm in prayer and thought for healing to reach all those who are sick where ever they may be, and also for world peace and understanding. This facility has been extended by broadcasting the morning event live on social media 5 days per week

A major area of activity at Burrows Lea continues to be dealing with requests by letter, e-mail and telephone for distant healing. Applications for contact healing at our premises vary from week to week and are met by a growing band of volunteer spiritual healers. We extended out contact healing service in a previous period so that contact healing has been available at Burrows Lea seven days per week with the exception only of Bank Holidays. We are actively seeking ways of expanding this service. Both distant healing and contact healing are provided to the public on a donation only basis.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2021

During 2008 the charity established Bluebells Cancer Help Centre at Burrows Lea with help and input from Macmillan Cancer Support. This provides a dedicated space where patients can come for healing and to enjoy the peace the premises offer as well as to obtain easy access to the wide range of information available on the internet, and to our library of books (which may be borrowed) potentially helpful to those living with cancer and their carers. The volunteers who lead the Centre's activities introduced, during the previous period, a series of talks under a Wellness heading to benefit those who use the Centre.

Public benefit

The charity benefits the public by providing information about spiritual healing, via our donation only magazine (The Healer) issued quarterly, and through leaflets, the charity's website, and Social Media posts (Facebook and Twitter). The charity offers at Burrows Lea a daily contact healing service in private Healing Rooms. This service is also donation only.

We have also provided short contact healing sessions without charge at the charity's Open Days and similar events. Our Distant Healing service continues to be on a 'donation only' basis, as it has always been. We also from time to time provide contact healing at suitable venues and events away for the Sanctuary, and the charity is ready to provide financial and healer support for research into the efficacy of spiritual healing. The charity's premises are open to the public without any charge 365 days per year so that the public may enjoy the peaceful atmosphere of our house and grounds, and the chance for contemplation and relaxation in surroundings that our many visitors find help to bring them peace of mind. The charity corresponds daily with those who seek distant healing and also receives visitors for contact healing daily.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2021

STRATEGIC REPORT

Achievement and performance

Charitable activities

While no promise can ever be made that spiritual healing will be successful, the charity provides distant healing to a substantial number of people from around the world each year, irrespective of their ability to contribute towards the charity's overheads. The charity has many patients who continue to ask for healing help for themselves and/or others and who send whatever they can afford to support the charity's work. The charity has received and responded to 14,186 requests for distant healing during the period. The requests received each day are read by qualified spiritual healers, often in the Sanctuary chapel before a Webcam. This enables those who wish to do so to view at home via the internet the healers reading the distant healing requests. The names of all people for whom distant healing has been sought during the previous twenty four hours are placed each morning in the Distant Healing book located in the Sanctuary at Burrows Lea. They remain there for at least a month to benefit from prayerful thoughts offered every morning by the charity's healers during a regular period of meditative contemplation in the Sanctuary.

The availability of a contact healing service on weekends as well as during the week has proved especially beneficial to old and new visitors, many of whom are otherwise engaged during the working week. We have provided 468 individual healing sessions by appointment at Burrows Lea during the period either using our Healing Rooms or by telephone contact. In addition we gave contact healing in our Chapel at Open Days, and at other venues from time to time to meet the needs of individuals who could not visit Burrows Lea, or were not previously aware of the Sanctuary.

The charity's annual Spring Fair, Open Day and Autumn Fairs unfortunately all had to be cancelled due to the covid restrictions. In an attempt to compensate for this, our plans to expand our online events were accelerated and a weekly program on various social media platforms including Zoom and Facebook was developed. These have proven very successful with substantial numbers taking advantage of the opportunity to participate and experience healing activities remotely. Social media platforms enabled us to go ahead with our Christmas Service in December 2020 despite the covid restrictions, and much positive feedback was received. Such events are arranged for promotional purposes and, although helping to fulfil the charity's objectives, do not immediately result in funding for the charity.

As with our Fairs and Open Days, our normal programme was substantially reduced this year due to the covid restrictions. Those who attended were able to have healing, take part in guided meditations and listen to visiting speakers as well as having the chance to relax and unwind in the beautiful surroundings of the Surrey Hills. The Retreats were attended by members of the public, some of whom had some knowledge of spiritual healing, whilst others came to enjoy an opportunity to explore their own spiritual healing or self-healing ability in the company of like-minded people. We will continue to offer these retreats and plan to return to our usual frequency as covid restrictions ease next year.

It is also the Charity's practice to encourage coach parties comprising small groups of the public who are interested in spiritual healing to visit Burrows Lea, although due to the restrictions, no coach parties were hosted during the year under review.

The Charity's wholly owned trading company began operations on 1 October 2005 with the intention of providing a stream of future income in support of the charity. Initially, the company absorbed substantial setting up costs which were met with the help of a secured loan facility. After many years trading, the subsidiary company was able to remove its call on that secured loan facility, which was a welcome development for the charity.

The trading company's Memorandum and Articles of Association provide the necessary safeguards about distribution of its profits, and control of its Board of Directors is vested in the charity. Covid had an adverse impact on the financial viability of the subsidiary which accelerated a review of its operations. As a result the subsidiary business is being wound down, and the resources that had been involved in it are progressively being redeployed onto the charities core activities and objectives.

The conduct of family functions and other events on site has allowed the charity to attract visitors, although again, the number were reduced this year due to the covid restrictions. Although these visitors may not instinctively think of spiritual healing as an option open to them, the charity's promotional literature is always on display and available to them, and this continues to prompt interest in the subject and in the related services offered by the charity.

The Directors continue to monitor staff numbers to ensure that they are sufficient for the tasks to be done but not more. Minor adjustments were made during the period.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2021

STRATEGIC REPORT

Financial review

Investment policy and objectives

In accordance with the Memorandum and Articles of Association, the charity has the power to invest charity funds not immediately required for the furtherance of its objects in or upon such investments, securities or property as may be thought fit. The trustees employ Investec Wealth and Investment Limited to manage the charity's investments.

The policy of the trustees is to adopt a medium risk balance between capital and income growth in a portfolio of investments and cash to support operating costs. This is achieved by investing prudently and cautiously in a broad range of fixed interest securities and equities with no investment in derivatives, no single investment in fixed interest securities exceeding 10% of the total fund, and no single investment in equities exceeding 5% of the total fund.

The value of Harry Edwards Healing Sanctuary's investments reflected the uncertainty of stock markets during the period. At the year end the charity's portfolio was valued at £3,032,262 compared with £2,867,412 at 30 September 2020. The increase in market value was £335,440 compared with the decrease in market value of £68,008 at 30 September 2020. Our investment managers continue to monitor progress of the charity's portfolio against the WM Charity Fund Monitor and throughout the year achieved results broadly in line with the benchmark.

Reserves policy

The level of reserves that the charity ought to have is reviewed periodically by trustees, to ensure that it still reflects current charity developments.

Review

The charity depends primarily on volatile sources of income, such as donations and legacies. The charity's total incoming resources on unrestricted funds, which are its operational reserves were £435,029 (2020:£440,035) including unrestricted investment income of £74,706 (2020: £73,016). Restricted voluntary income of £4,236 (2020:£5,891) was also received, so that total incoming resources for the year were £439,265 (2020:£445,926). A donation of £Nil (2020 - £Nil) was received from Burrows Lea Country House Ltd (a wholly owned subsidiary) this year.

However, during the year unrestricted funds resources expended amounted to £643,769 (2020:£623,735) of which £125,156 (2020:£80,865) was the cost of generating voluntary income. £495,815 (2020:£489,788) was charitable expenditure relating to contact and distant healing work and education activities, and £22,798 (2020:£28,032) was governance costs. Expenditure of £7,443 (2020:£3,206) was expended on restricted fund. Total resources expended was £651,212 (2020:£626,941).

The resulting outflow of resources £208,740 (2020:£181,015) was aided by realised gain on the sales of investment assets of £222,367 (2020: 29,361) and unrealised gain on investment assets of £166,936 (2020: £138,766 loss). There were no disposals of fixed assets during the year, and the property revaluation remained the same.

There is a continuing need to increase voluntary income and to maintain rental income from three residential properties owned by the charity at Burrows Lea. Ongoing maintenance & repairs to property stock were undertaken during the period.

Future developments

The major financial concern for the charity continues to be the volatility of its voluntary income. The dividends and interest it receives from its investment portfolio are insufficient to cover overheads. Legacy income has made a significant contribution in some years but cannot be relied upon. The charity continues to take steps to encourage more of our supporters to provide for the charity in their wills. Meanwhile donations each year remain a vital source of income for the charity.

The trustees want to expand the availability of the charity's contact and distant healing services and have successfully exploited the use of social media to keep the public informed and to answer questions that may be asked. As described earlier, the trustees also aim to maintain rental income and to increase the use of the charity's facilities to generate more funds to support charitable objectives.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Harry Edwards Healing Sanctuary Limited (the charity) is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 11 April 2003. It is registered as a charity with the Charity Commission. The original subscribers to the Memorandum of Association and such other persons as the Board of Directors (the trustees) shall admit to membership shall be members of the charity. Currently, trustees in office are members, each of whom agrees to contribute £1 in the event of the company winding up.

Recruitment and appointment of new trustees

All the directors of the company are also trustees of the charity. As set out in the Articles of Association, the charity by resolution of its members has the power to appoint or remove any trustee and to fix a maximum and minimum number of trustees. At present, no maximum has been set, but the minimum is three. The trustees also have the power at any time to appoint any person to be a trustee, but any trustee so appointed is subject to re-election by the members at the next Annual General Meeting. Furthermore, one third of the trustees (usually the longest in office) are subject to re-election by the members at the Annual General Meeting.

The board consisted of the same five trustees for the entire year. Of these, all have served for less than 5 years, except for one who has served for more than 10 years.

Organisational structure

The trustees, who administer the charity, meet as a body at least four times a year and more frequently as circumstances dictate.

During the year, a paid Operations Director managed the day-to-day activities of the charity including responsibility for the Operations staff. The charity's externally focussed interests were managed by a paid Director of Business Development.

Induction and training of new trustees

New trustees are selected from amongst those with appropriate skills and experience considered to be required by the charity in the opinion of the trustees in office. New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision making process and recent financial performance of the charity. During their induction, they meet other trustees and key employees. They are expected to attend appropriate external training events where these will facilitate the undertaking of their role.

Related parties

The charity's wholly owned subsidiary, Burrows Lea Country House Limited, was established as a fund raising vehicle on 1 October 2005 to operate functions including catering, conferencing, and retreat facilities, and the sales of books and other articles, at Burrows Lea. It uses staff employed by the charity as necessary and bears a share of their costs. Any distributable profits are donated to the charity. The sale of Books has been transferred to become an activity of the Charity.

Covid had an adverse impact on the financial viability of the subsidiary which accelerated a review of its operations. As a result the subsidiary business is being wound down, and the resources that had been involved in it are progressively being redeployed onto the charities core activities and objectives.

Risk management

The trustees have assessed and put in place appropriate policies to address the major risks to which the charity is exposed, in particular those related to its operations, finances, and its use of Information and Communications Technology (ICT), and Health & Safety legislation. These include damage to or destruction of the building or systems at Burrows Lea through natural or man-made causes, and any incident that might result in death or injury to a member of the public, the Charity's employees and volunteers. Adequate insurance, back-up duplication, and systems to mitigate exposure to such major risks are in place and reviewed regularly. The Charity has increased its Cyber Security Levels and Insurance cover in this aspect.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harry Edwards Healing Sanctuary Limited for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Berringers LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 16 November 2022 and signed on the board's behalf by:

Mr M D Thomas - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARRY EDWARDS HEALING SANCTUARY LIMITED

Opinion

We have audited the financial statements of Harry Edwards Healing Sanctuary Limited (the 'charitable company') for the year ended 30 September 2021 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2021 and of its 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARRY EDWARDS HEALING SANCTUARY LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

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:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and error, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries to management about their own assessment of the risks of fraud and error;
- the matters discussed among the audit engagement team regarding how and where fraud may occur in the financial statements and any potential indicators of fraud.

Our procedures to respond to risk include the following:

- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
HARRY EDWARDS HEALING SANCTUARY LIMITED**

Use of our report

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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Allan BSoc Sc FCA (Senior Statutory Auditor)
for and on behalf of Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

16 November 2022

HARRY EDWARDS HEALING SANCTUARY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 30 September 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	184,403	4,236	188,639	234,169
Other trading activities	3	51,666	-	51,666	63,949
Investment income	4	74,706	-	74,706	73,016
Other income		124,254	-	124,254	74,792
Total		435,029	4,236	439,265	445,926
EXPENDITURE ON					
Raising funds					
Raising funds	5	125,156	-	125,156	109,021
		125,156	-	125,156	109,021
Charitable activities					
Governance costs	6	22,798	-	22,798	28,032
Charitable expenditure		495,815	7,443	503,258	489,888
Total		643,769	7,443	651,212	626,941
Net gains on investments		222,367	-	222,367	29,361
NET INCOME/(EXPENDITURE)		13,627	(3,207)	10,420	(151,654)
Transfers between funds	17	(1,224)	1,224	-	-
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		166,936	-	166,936	(138,766)
Net movement in funds		179,339	(1,983)	177,356	(290,420)
RECONCILIATION OF FUNDS					
Total funds brought forward		7,413,181	18,133	7,431,314	7,721,734
TOTAL FUNDS CARRIED FORWARD		7,592,520	16,150	7,608,670	7,431,314

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED (REGISTERED NUMBER: 04731491)

**BALANCE SHEET
30 September 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	4,468,242	-	4,468,242	4,473,600
Investments	13	3,032,262	-	3,032,262	2,867,414
		<u>7,500,504</u>	<u>-</u>	<u>7,500,504</u>	<u>7,341,014</u>
CURRENT ASSETS					
Stocks	14	19,543	-	19,543	18,712
Debtors	15	113,848	-	113,848	105,306
Cash at bank and in hand		35,325	16,150	51,475	43,928
		<u>168,716</u>	<u>16,150</u>	<u>184,866</u>	<u>167,946</u>
CREDITORS					
Amounts falling due within one year	16	(76,700)	-	(76,700)	(77,646)
NET CURRENT ASSETS		<u>92,016</u>	<u>16,150</u>	<u>108,166</u>	<u>90,300</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,592,520</u>	<u>16,150</u>	<u>7,608,670</u>	<u>7,431,314</u>
NET ASSETS		<u>7,592,520</u>	<u>16,150</u>	<u>7,608,670</u>	<u>7,431,314</u>
FUNDS	17				
Unrestricted funds				7,592,520	7,413,181
Restricted funds				16,150	18,133
TOTAL FUNDS				<u>7,608,670</u>	<u>7,431,314</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 November 2022 and were signed on its behalf by:

Mr M D Thomas - Trustee

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

CASH FLOW STATEMENT for the year ended 30 September 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(210,643)</u>	<u>(123,196)</u>
Net cash used in operating activities		<u>(210,643)</u>	<u>(123,196)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,080)	(10,821)
Purchase of fixed asset investments		(376,836)	(482,987)
Sale of tangible fixed assets		815	-
Sale of fixed asset investments		<u>601,291</u>	<u>627,237</u>
Net cash provided by investing activities		<u>218,190</u>	<u>133,429</u>
Change in cash and cash equivalents in the reporting period		<u>7,547</u>	<u>10,233</u>
Cash and cash equivalents at the beginning of the reporting period		<u>43,928</u>	<u>33,695</u>
Cash and cash equivalents at the end of the reporting period		<u><u>51,475</u></u>	<u><u>43,928</u></u>

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

**NOTES TO THE CASH FLOW STATEMENT
for the year ended 30 September 2021**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of financial activities)	10,420	(151,654)
Adjustments for:		
Depreciation charges	11,118	12,765
Gain on investments	(222,367)	(29,361)
Loss on disposal of fixed assets	505	-
Increase in stocks	(831)	(16,938)
(Increase)/decrease in debtors	(8,542)	42,843
(Decrease)/increase in creditors	(946)	19,149
Net cash used in operations	<u>(210,643)</u>	<u>(123,196)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.20 £	Cash flow £	At 30.9.21 £
Net cash			
Cash at bank and in hand	43,928	7,547	51,475
	<u>43,928</u>	<u>7,547</u>	<u>51,475</u>
Total	<u>43,928</u>	<u>7,547</u>	<u>51,475</u>

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 September 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Various support costs were apportioned and allocated to Raising funds on the ratio based on 1 divided by the number of full time staff employed.

Wages were apportioned and allocated to Raising funds on the ratio based on 1 divided by the number of full time staff employed.

Wages were apportioned and allocated to Support costs on 10% of the administration staff costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost and 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes net gains and losses arising on revaluations and disposals throughout the year.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gift Aid	39,807	35,777
Donations	66,872	56,086
Legacies received (gross)	81,960	142,306
	<u>188,639</u>	<u>234,169</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Income from courses	24,950	35,980
Raffle	818	5,086
Other income	11,959	6,270
Appointments	13,939	16,613
	<u>51,666</u>	<u>63,949</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Investment income (gross) and interest on deposits	<u>74,706</u>	<u>73,016</u>

5. RAISING FUNDS

	2021	2020
	£	£
Staff costs	21,347	23,339
Magazine costs	22,688	24,101
Advertising & publicity	6,780	943
Friends expenses	3,057	4,591
Distant healing costs	-	98
Course costs	16,076	14,690
Other expenditure	10,509	5,551
Legal fees	1,280	2,552
Rent agent fees	14,011	7,712
Investor broker fees	20,240	14,786
Depreciation	618	751
Loss on sale of assets	28	-
Support costs	8,522	9,907
	<u>125,156</u>	<u>109,021</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2021

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Governance costs	-	22,798	22,798
Charitable expenditure	358,172	145,086	503,258
	<u>358,172</u>	<u>167,884</u>	<u>526,056</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Raising donations and legacies	8,522	-	8,522
Governance costs	-	22,798	22,798
Charitable expenditure	144,873	213	145,086
	<u>153,395</u>	<u>23,011</u>	<u>176,406</u>

Support costs, included in the above, are as follows:

	2021		2020	
	Raising donations and legacies £	Governance costs £	Charitable expenditure £	Total activities £
Rates and water	401	-	6,821	7,222
Insurance	484	-	8,219	8,703
Light & heat	825	-	14,030	14,855
Telephone	567	-	9,631	10,198
Printing, stationery & postage	561	-	9,529	10,090
Computer costs	1,424	-	24,208	25,632
Repairs & Renewals	3,498	-	59,474	62,972
Garden expenses	290	-	4,929	5,219
Motor & travelling	41	-	699	740
Bank charges	125	-	2,124	2,249
Legal & professional fees	-	-	-	-
Training	306	-	5,209	5,515
Trustees' remuneration etc	-	-	213	213
Wages	-	10,896	-	10,896
Auditors' remuneration	-	8,280	-	8,280
Professional fees	-	3,622	-	3,622
	<u>8,522</u>	<u>22,798</u>	<u>145,086</u>	<u>176,406</u>
	<u>8,522</u>	<u>22,798</u>	<u>145,086</u>	<u>168,377</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2021

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	8,280	8,280
Depreciation - owned assets	11,118	12,764
Deficit on disposal of fixed assets	505	-
	<u>19,903</u>	<u>21,044</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

	2021	2020
	£	£
Trustees' expenses	213	963
	<u>213</u>	<u>963</u>

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	341,595	347,814
Social security costs	24,755	25,350
Other pension costs	8,516	8,712
	<u>374,866</u>	<u>381,876</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Cost of generating voluntary income	2	2
Charitable expenditure	16	17
	<u>18</u>	<u>19</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	228,278	5,891	234,169
Other trading activities	63,949	-	63,949
Investment income	73,016	-	73,016
Other income	74,792	-	74,792
Total	<u>440,035</u>	<u>5,891</u>	<u>445,926</u>

EXPENDITURE ON

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Raising funds			
Raising funds	105,915	3,106	109,021
	<u>105,915</u>	<u>3,106</u>	<u>109,021</u>
Charitable activities			
Governance costs	28,032	-	28,032
Charitable expenditure	489,788	100	489,888
	<u>489,788</u>	<u>100</u>	<u>489,888</u>
Total	<u>623,735</u>	<u>3,206</u>	<u>626,941</u>
Net gains on investments	29,361	-	29,361
	<u>29,361</u>	<u>-</u>	<u>29,361</u>
NET INCOME/(EXPENDITURE)	(154,339)	2,685	(151,654)
Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets	(138,766)	-	(138,766)
	<u>(138,766)</u>	<u>-</u>	<u>(138,766)</u>
Net movement in funds	(293,105)	2,685	(290,420)
RECONCILIATION OF FUNDS			
Total funds brought forward	7,706,286	15,448	7,721,734
	<u>7,706,286</u>	<u>15,448</u>	<u>7,721,734</u>
TOTAL FUNDS CARRIED FORWARD	<u>7,413,181</u>	<u>18,133</u>	<u>7,431,314</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2021

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 October 2020	4,450,000	164,058	119,486
Additions	-	5,100	-
Disposals	-	(3,588)	-
At 30 September 2021	4,450,000	165,570	119,486
DEPRECIATION			
At 1 October 2020	-	147,044	118,445
Charge for year	-	8,289	346
Eliminated on disposal	-	(2,268)	-
At 30 September 2021	-	153,065	118,791
NET BOOK VALUE			
At 30 September 2021	4,450,000	12,505	695
At 30 September 2020	4,450,000	17,014	1,041
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 October 2020	8,381	76,799	4,818,724
Additions	-	1,980	7,080
Disposals	-	-	(3,588)
At 30 September 2021	8,381	78,779	4,822,216
DEPRECIATION			
At 1 October 2020	8,381	71,254	345,124
Charge for year	-	2,483	11,118
Eliminated on disposal	-	-	(2,268)
At 30 September 2021	8,381	73,737	353,974
NET BOOK VALUE			
At 30 September 2021	-	5,042	4,468,242
At 30 September 2020	-	5,545	4,473,600

The Freehold Land and Buildings were valued on 19 February 2019 at £4,450,000 on the basis of Existing Use Value by Now Chartered Surveyors, and are disclosed at that value. The trustees consider that there has been no material change in value since then.

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2021

13. FIXED ASSET INVESTMENTS

	2021	2020
	£	£
Cost value at 1 October 2020	2,867,412	2,255,460
Additions	376,836	482,987
Disposals	(547,428)	(597,845)
Net unrealised investment gains	335,440	726,810
	<u>3,032,260</u>	<u>2,867,412</u>
Market value at 30 September 2021	<u>3,032,260</u>	<u>2,867,412</u>
Historical cost at 30 September 2021	<u>2,138,723</u>	<u>2,140,602</u>

The figure shown for unrealised gain does not necessarily indicate the gain that will be made as these are determined by the proceeds received/market values at times of sales.

Unlisted investments

Burrows Lea Country House Ltd

Class of shares: Ordinary % holding: 100

	2021	2020
	£	£
Aggregate capital and reserves	(33,574)	(29,866)
(Loss)/profit for the year	(3,708)	(38,489)
	<u></u>	<u></u>

14. STOCKS

	2021	2020
	£	£
Stocks	19,543	18,712
	<u></u>	<u></u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	4,083	-
Amounts owed by group undertakings	34,297	32,426
Other debtors	-	2
Income tax recoverable	17,736	10,176
Accrued income	2,684	5,592
Prepayments	15,842	15,577
Stock brokers account	39,206	41,533
	<u>113,848</u>	<u>105,306</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2021

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,040	10,262
Social security and other taxes	6,000	6,361
Other creditors	1,994	1,574
Credit Card	1,319	704
Accrued expenses	21,869	21,670
Deferred income	44,478	37,075
	<u>76,700</u>	<u>77,646</u>

17. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	539,581	185,921	(1,224)	724,278
Projects fund				
	1,000,000	-	-	1,000,000
Fixed asset fund				
	4,473,600	(5,358)	-	4,468,242
Overheads reserve	1,400,000	-	-	1,400,000
	<u>7,413,181</u>	<u>180,563</u>	<u>(1,224)</u>	<u>7,592,520</u>
Restricted funds				
Staff fund	84	-	-	84
Special Aids donations	7	-	-	7
Memorial garden	10,675	(32)	-	10,643
Bluebell room	5,429	(13)	-	5,416
Sunflower Trust	1,938	(2,195)	257	-
Rose Garden Pond	-	(967)	967	-
	<u>18,133</u>	<u>(3,207)</u>	<u>1,224</u>	<u>16,150</u>
TOTAL FUNDS	<u>7,431,314</u>	<u>177,356</u>	<u>-</u>	<u>7,608,670</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2021

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	435,029	(638,411)	389,303	185,921
Fixed asset fund				
	-	(5,358)	-	(5,358)
	435,029	(643,769)	389,303	180,563
Restricted funds				
Memorial garden	150	(182)	-	(32)
Bluebell room	-	(13)	-	(13)
Sunflower Trust	2,836	(5,031)	-	(2,195)
Rose Garden Pond	1,250	(2,217)	-	(967)
	4,236	(7,443)	-	(3,207)
TOTAL FUNDS	439,265	(651,212)	389,303	177,356

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	830,742	(291,162)	539,580
Projects fund			
	1,000,000	-	1,000,000
Fixed asset fund			
	4,475,544	(1,943)	4,473,601
Overheads reserve	1,400,000	-	1,400,000
	7,706,286	(293,105)	7,413,181
Restricted funds			
Staff fund	84	-	84
Special Aids donations	7	-	7
Memorial garden	9,828	847	10,675
Bluebell room	5,529	(100)	5,429
Sunflower Trust	-	1,938	1,938
	15,448	2,685	18,133
TOTAL FUNDS	7,721,734	(290,420)	7,431,314

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2021

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	440,033	(621,790)	(109,405)	(291,162)
Fixed asset fund				
	2	(1,945)	-	(1,943)
	440,035	(623,735)	(109,405)	(293,105)
Restricted funds				
Memorial garden	947	(100)	-	847
Bluebell room	-	(100)	-	(100)
Sunflower Trust	4,944	(3,006)	-	1,938
	5,891	(3,206)	-	2,685
TOTAL FUNDS	<u>445,926</u>	<u>(626,941)</u>	<u>(109,405)</u>	<u>(290,420)</u>

Projects fund:	The trustees have set aside this reserve for projects.
Fixed assets fund:	This amount represents the net book value of the tangible fixed assets of the company. The trustees believe that this enables users of these accounts to more readily identify the funds that are available for the day to day running of the charity.
Overheads reserve:	The trustees have set aside this reserve as a prudent measure against future overheads. It equates to approximately two years expenditure.
Sunflower trust	This fund was set up to support Healers working in NHS hospitals.
Staff fund	This fund is to record donations made to support and thank the staff.
Special Aids donations	This fund was set up to buy specific items to aid the less mobile visitors and to aid their access.
Memorial garden	Donation are received to maintain the memorial garden.
Bluebell room	This fund was set up for people to donate to maintain the special atmosphere and equipment in the Bluebell room.
Rose garden	The fund was set up to help support the renovation of The Sanctuary Pond.

HARRY EDWARDS HEALING SANCTUARY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2021**

18. RELATED PARTY DISCLOSURES

During the year wages of £11,150 (2020: £27,000) was cross charged to Burrows Lea Country House Limited. Various share costs such Rates, Water rate, Insurance and Telephone were cross charged by 15 percent of the total cost during the year. Similarly, Electricity and Gas were cross charged by 10% of the total cost during the year. At the year end Harry Edwards Healing Sanctuary was owed £34,297 from Burrows Lea Country House Limited, a wholly owned subsidiary (2020 - £32,426).

Burrows Lea Country House Limited made no donations to Harry Edwards Healing Sanctuary this year (2020: £Nil) due to not having taxable income.

HARRY EDWARDS HEALING SANCTUARY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 September 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift Aid	39,807	35,777
Donations	66,872	56,086
Legacies received (gross)	81,960	142,306
	188,639	234,169
Other trading activities		
Income from courses	24,950	35,980
Raffle	818	5,086
Other income	11,959	6,270
Appointments	13,939	16,613
	51,666	63,949
Investment income		
Investment income (gross) and interest on deposits	74,706	73,016
Other income		
Rents received	66,546	44,085
Other income from JRS	57,708	30,707
	124,254	74,792
Total incoming resources		
	439,265	445,926
EXPENDITURE		
Raising funds		
Wages	21,347	23,339
Magazine costs	22,688	24,101
Advertising & publicity	6,780	943
Friends expenses	3,057	4,591
Distant healing costs	-	98
Course costs	16,076	14,690
Other expenditure	10,509	5,551
Legal fees	1,280	2,552
Rent agent fees	14,011	7,712
Investor broker fees	20,240	14,786
Plant and machinery	461	552
Fixtures and fittings	19	23
Computer equipment	138	176
Loss on sale of tangible fixed assets	28	-
	116,634	99,114

This page does not form part of the statutory financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2021

	2021 £	2020 £
Raising funds		
Charitable activities		
Wages	309,352	311,707
Social security	24,755	25,350
Pensions	8,516	8,712
Sundries	4,572	1,667
Plant and machinery	7,828	8,837
Fixtures and fittings	327	369
Computer equipment	2,345	2,808
Loss on sale of tangible fixed assets	477	-
	358,172	359,450
Support costs		
Management		
Rates and water	7,222	6,841
Insurance	8,703	7,908
Light & heat	14,855	29,543
Telephone	10,198	6,044
Printing, stationery & postage	10,090	4,739
Computer costs	25,632	28,627
Repairs & Renewals	62,972	43,223
Garden expenses	5,219	7,449
Motor & travelling	740	1,493
Bank charges	2,249	2,751
Legal & professional fees	-	764
Training	5,515	-
	153,395	139,382
Governance costs		
Trustees' expenses	213	963
Wages	10,896	12,768
Auditors' remuneration	8,280	8,280
Professional fees	3,622	6,984
	23,011	28,995
Total resources expended	651,212	626,941
Net expenditure before gains and losses	(211,947)	(181,015)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	222,367	29,361
Net income/(expenditure)	10,420	(151,654)

This page does not form part of the statutory financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

England & Wales - Charity number 1098712

Accounts

REGISTERED COMPANY NUMBER: 04731491 (England and Wales)
REGISTERED CHARITY NUMBER: 1098712

HARRY EDWARDS HEALING SANCTUARY LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2020

Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

HARRY EDWARDS HEALING SANCTUARY LIMITED

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HARRY EDWARDS HEALING SANCTUARY LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 30 September 2020

TRUSTEES	Mrs S G Bell Mr M D Thomas Mrs T Leyman Mr S Farrow (resigned 15.7.2020) Ms A Skelly Mr P D N D Lewis (resigned 15.7.2020) Mr A A Moore (appointed 10.3.2020) Ms G M B Barton (appointed 10.3.2020) (resigned 26.8.2020)
COMPANY SECRETARY	Mrs S G Bell
REGISTERED OFFICE	Burrows Lea Hook Lane Shere Guildford Surrey GU5 9QG
REGISTERED COMPANY NUMBER	04731491 (England and Wales)
REGISTERED CHARITY NUMBER	1098712
AUDITORS	Berringers LLP Chartered Accountants and Statutory Auditors Lygon House 50 London Road Bromley Kent BR1 3RA

HARRY EDWARDS HEALING SANCTUARY LIMITED

**REPORT OF THE TRUSTEES
for the year ended 30 September 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2020

OBJECTIVES AND ACTIVITIES

Objectives and aims

On 1 October 2003, the charity took over the assets and operations of The Harry Edwards Spiritual Healing Trust (the Trust) under authority from the Charity Commission. As such, it now holds the property that was held by the earlier Trustees and continues the work of the Trust. A notification of the formal merger of the Harry Edwards Spiritual Healing Sanctuary Trust and the Harry Edwards Healing Sanctuary Limited was submitted to the Charity Commission during a previous period.

The objects of the charity are to promote public health by the provision and promotion of spiritual healing for the benefit of the public by educating and training spiritual healers and by ensuring proper standards in the practice of spiritual healing.

The strategies employed to achieve the charity's objectives are to:

- Increase awareness of and opportunities for a broad range of people to understand and experience spiritual healing and explore their own spiritual healing and self-healing abilities;
- Maintain facilities at which our registered spiritual healers can offer both distant and contact spiritual healing services;
- Maintain the availability of spiritual healing services at the charity's facilities by retaining the involvement of sufficient volunteer healers who are registered with UK Healers;
- Encourage the use of the charity's facilities by others sharing the same objectives as the charity;
- Sponsor research into spiritual healing;
- Provide a programme for educating and training spiritual healers, including healing related talks, workshops and retreats;
- Finance support of the charity's facilities and services through donations, legacies, fund raising, investment and rental income, and judiciously conducted commercial activity through a wholly owned trading subsidiary company.

The charity supports, and is a founder member of, UK Healers, the professional association established to agree standards for spiritual healing and spiritual healers in this country. In company with other spiritual healing organisations that are members of UK Healers, we comply with the Standards and the Code of Conduct established by that body, and we restrict our recruitment of spiritual healers to join our register and work at our premises to those who have successfully completed our own training programme and those healers who have met the standards of UK Healers with other UK Healer member organisations. The charity has established the Harry Edwards Healing College within the charity to further develop the training provided. The College offers training at various levels including an introductory course; a two year healer qualification course (The Harry Edwards Healing Course); and post qualification CPD workshops.

The format of the charity's magazine (The Healer), which was introduced by Harry Edwards and has been continuously issued ever since, was revised in 2007 and that format has been retained (with one brief departure) since then. Care has been taken to ensure that, though the magazine's design has been modernised, its essential messages, including those contained in articles written by the charity's founder, are preserved.

Through the charity's 'Healing Minute' programme initiated by our founder, Harry Edwards, people of goodwill are encouraged to link together at 10am and/or 10pm in prayer and thought for healing to reach all those who are sick where ever they may be, and also for world peace and understanding. This facility has been extended by broadcasting them live on social media.

A major area of activity at Burrows Lea continues to be dealing with requests by letter, e-mail and telephone for distant healing. Applications for contact healing at our premises vary from week to week and are met by a growing band of volunteer spiritual healers. We extended out contact healing service in a previous period so that contact healing has been available at Burrows Lea seven days per week with the exception only of Bank Holidays. We are actively seeking ways of expanding this service. Both distant healing and contact healing are provided to the public on a donation only basis.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2020

During 2008 the charity established Bluebells Cancer Help Centre at Burrows Lea with help and input from Macmillan Cancer Support. This provides a dedicated space where patients can come for healing and to enjoy the peace the premises offer as well as to obtain easy access to the wide range of information available on the internet, and to our library of books (which may be borrowed) potentially helpful to those living with cancer and their carers. The volunteers who lead the Centre's activities introduced, during the previous period, a series of talks under a Wellness heading to benefit those who use the Centre. These talks continued during the period currently reported.

Public benefit

The charity benefits the public by providing information about spiritual healing, via our donation only magazine (The Healer) issued quarterly, and through leaflets, the charity's website, and Social Media posts (Facebook and Twitter). The charity offers at Burrows Lea a daily contact healing service in private Healing Rooms. This service is also donation only.

We have also provide short contact healing sessions without charge at the charity's Open Days and similar events. Our Distant Healing service continues to be on a 'donation only' basis, as it has always been. We also from time to time provide contact healing at suitable venues and events away for the Sanctuary, and the charity is ready to provide financial and healer support for research into the efficacy of spiritual healing. The charity's premises are open to the public without any charge 365 days per year so that the public may enjoy the peaceful atmosphere of our house and grounds, and the chance for contemplation and relaxation in surroundings that our many visitors find help to bring them peace of mind. The charity corresponds daily with those who seek distant healing and also receives visitors for contact healing daily.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2020

STRATEGIC REPORT

Achievement and performance

Charitable activities

While no promise can ever be made that spiritual healing will be successful, the charity provides distant healing to a substantial number of people from around the world each year, irrespective of their ability to contribute towards the charity's overheads. The charity has many patients who continue to ask for healing help for themselves and/or others and who send whatever they can afford to support the charity's work. The charity has received and responded to 17,320 requests for distant healing during the period. The requests received each day are read by qualified spiritual healers in the Sanctuary chapel before a Webcam. This enables those who wish to do so to view at home via the internet the healers reading the distant healing requests. The names of all people for whom distant healing has been sought during the previous twenty four hours are placed each morning in the Distant Healing book located in the Sanctuary at Burrows Lea. They remain there for at least a month to benefit from prayerful thoughts offered every morning by the charity's healers during a regular period of meditative contemplation in the Sanctuary.

The availability of a contact healing service on weekends as well as during the week has proved especially beneficial to old and new visitors, many of whom are otherwise engaged during the working week. We have provided 527 individual healing sessions by appointment at Burrows Lea during the period either using our Healing Rooms or by telephone contact. In addition we gave contact healing in our Chapel at Open Days, and at other venues from time to time to meet the needs of individuals who could not visit Burrows Lea, or were not previously aware of the Sanctuary.

The charity's annual Spring Fair, Open Day and Autumn Fairs unfortunately all had to be cancelled due to the covid restrictions. In an attempt to compensate for this, our plans to expand our online events were accelerated and a weekly program on various social media platforms including Zoom and Facebook was developed. These have proven very successful with substantial numbers taking advantage of the opportunity to participate and experience healing activities remotely. In accordance with our usual practice, a Christmas Service was also held on-site in December 2019 and it too was well attended. Such events are arranged for promotional purposes and, although helping to fulfil the charity's objectives, do not immediately result in funding for the charity.

During 2019/20 only two 4-Day Residential Retreats and two 1-Day non-residential Retreats were held at Burrows Lea. As with our Fairs and Open Days, our normal programme was substantially reduced this year due to the covid restrictions. Those who attended were able to have healing, take part in guided meditations and listen to visiting speakers as well as having the chance to relax and unwind in the beautiful surroundings of the Surrey Hills. The Retreats were attended by members of the public, some of whom had some knowledge of spiritual healing, whilst others came to enjoy an opportunity to explore their own spiritual healing or self-healing ability in the company of like-minded people. We will continue to offer these retreats and plan to return to our usual frequency as covid restrictions ease next year.

It is also the Charity's practice to encourage coach parties comprising small groups of the public who are interested in spiritual healing to visit Burrows Lea, especially during the more clement months of the year, no coach parties were received and hosted by our staff during the year under review.

The Charity's wholly owned trading company began operations on 1 October 2005 with the intention of providing a stream of future income in support of the charity. Initially, the company absorbed substantial setting up costs which were met with the help of a secured loan facility but measures taken thereafter were sufficient for the trading company to remove its call on that secured loan facility. This was a significant and welcome development for the charity.

The trading company's Memorandum and Articles of Association provide the necessary safeguards about distribution of its profits, and control of its Board of Directors is vested in the charity. The trading company assists in the promotion of sales of healing publications and other articles, the conduct of family functions, and other events carried out at the charity's premises during the year. The trading company bears a proportion of the charity's overheads.

The conduct of family functions and other events on site has allowed the charity to attract visitors, although again, the number were reduced this year due to the covid restrictions. Although these visitors may not instinctively think of spiritual healing as an option open to them, the charity's promotional literature is always on display and available to them, and this continues to prompt interest in the subject and in the related services offered by the charity.

The Directors continue to monitor staff numbers to ensure that they are sufficient for the tasks to be done but not more. Some adjustments were made during the period.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2020

STRATEGIC REPORT

Financial review

Investment policy and objectives

In accordance with the Memorandum and Articles of Association, the charity has the power to invest charity funds not immediately required for the furtherance of its objects in or upon such investments, securities or property as may be thought fit. The trustees employ Investec Wealth and Investment Limited to manage the charity's investments.

The policy of the trustees is to adopt a medium risk balance between capital and income growth in a portfolio of investments and cash to support operating costs. This is achieved by investing prudently and cautiously in a broad range of fixed interest securities and equities with no investment in derivatives, no single investment in fixed interest securities exceeding 10% of the total fund, and no single investment in equities exceeding 5% of the total fund.

The value of Harry Edwards Healing Sanctuary's investments reflected the uncertainty of stock markets during the period. At the year end the charity's portfolio was valued at £2,867,412 compared with £3,121,067 at 30 September 2019, however the decrease in market value over cost as at the year end was £68,008 compared with increase in market value of £77,850 at 30 September 2019. Our investment managers continue to monitor progress of the charity's portfolio against the WM Charity Fund Monitor and throughout the year achieved results broadly in line with the benchmark.

Reserves policy

The level of reserves that the charity ought to have is reviewed periodically by trustees, to ensure that it still reflects current charity developments.

Review

The charity depends primarily on volatile sources of income, such as donations and legacies. The charity's total incoming resources on unrestricted funds, which are its operational reserves were £440,704 (2019:£552,664) including unrestricted investment income of £73,016 (2019:£93,561). Restricted voluntary income of £5891 (2019:£581) was also received, so that total incoming resources for the year were £446,595 (2019:£553,245). A donation of £Nil (2019 - £7,184) was received from Burrows Lea Country House Ltd (a wholly owned subsidiary) this year.

However, during the year unrestricted funds resources expended amounted to £625,165 (2019:£581,901) of which £80,865 (2019:£87,527) was the cost of generating voluntary income. £501,482 (2019:£454,941) was charitable expenditure relating to contact and distant healing work and education activities, and £42,818 (2019:£39,433) was governance costs. Expenditure of £3,206 (2019:£2,100) was expended on restricted fund. Total resources expended was £628,371 (2019:£584,001).

The resulting net outflow of resources £181,776 (2019:£30,756) was offset by realised gains on the sales of investment assets of £29,361 (2019:£15,902) and unrealised loss on investment assets of £138,766 (2019:gains £54,903). There were no disposals of fixed assets during the year, and the property revaluation remained the same.

There is a continuing need to increase voluntary income and to maintain rental income from three residential properties owned by the charity, there was a period of non-occupancy during Covid and, extensive repairs to property stock were undertaken. The activities of the trading company are receiving careful re-examination as are the activities undertaken by the charities wholly owned subsidiary.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2020

STRATEGIC REPORT

Future developments

The major financial concern for the charity is the volatility of its voluntary income. The dividends and interest it receives from its investment portfolio are insufficient to cover continuing overheads. Legacy income has made a significant contribution in some years but cannot be relied upon. The charity continues to take steps to encourage more of our supporters to provide for the charity in their wills. Meanwhile donations each year remain a vital source of income for the charity.

The trustees want to expand the availability of the charity's contact and distant healing services and have successfully exploited the use of social media to keep the public informed and to answer questions that may be asked. As described earlier, the trustees also aim to maintain rental income and to increase the use of the charity's facilities to generate more funds to support charitable objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Harry Edwards Healing Sanctuary Limited (the charity) is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 11 April 2003. It is registered as a charity with the Charity Commission. The original subscribers to the Memorandum of Association and such other persons as the Board of Directors (the trustees) shall admit to membership shall be members of the charity. Currently, trustees in office are members, each of whom agrees to contribute £1 in the event of the company winding up.

Recruitment and appointment of new trustees

All the directors of the company are also trustees of the charity. As set out in the Articles of Association, the charity by resolution of its members has the power to appoint or remove any trustee and to fix a maximum and minimum number of trustees. At present, no maximum has been set, but the minimum is three. The trustees also have the power at any time to appoint any person to be a trustee, but any trustee so appointed is subject to re-election by the members at the next Annual General Meeting. Furthermore, one third of the trustees (usually the longest in office) are subject to re-election by the members at the Annual General Meeting.

Two serving trustees stepped down from the board during the period, and two new trustees were appointed, one of whom then stepped down. As a consequence, at 30 Sept 20, the board consisted of five trustees. Of these, all have served for less than 4 years, except for one who has served for more than 9 years.

Organisational structure

The trustees, who administer the charity, meet as a body at least four times a year and more frequently as circumstances dictate.

During the year, a paid Operations Director managed the day-to-day activities of the charity and provided leadership. The appointee had previously been a trustee of this Charity, but had resigned from that role prior to accepting the staff job.

In April 2021, the operations Director moved into a new role, Director of Business Development, the finance manager moved to Director of Finance and resources.

Induction and training of new trustees

New trustees are selected from amongst those with appropriate skills and experience considered to be required by the charity in the opinion of the trustees in office. New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision making process and recent financial performance of the charity. During their induction, they meet other trustees and key employees. They are expected to attend appropriate external training events where these will facilitate the undertaking of their role.

Related parties

The charity's wholly owned subsidiary, Burrows Lea Country House Limited, was established as a fund raising vehicle on 1 October 2005 to operate functions including catering, conferencing, and retreat facilities, and the sales of books and other articles, at Burrows Lea. It uses staff employed by the charity as necessary and bears a share of their costs. Any distributable profits are donated to the charity. The sale of Books has been transferred to become an activity of the Charity.

HARRY EDWARDS HEALING SANCTUARY LIMITED

REPORT OF THE TRUSTEES for the year ended 30 September 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have assessed and put in place appropriate policies to address the major risks to which the charity is exposed, in particular those related to its operations, finances, and its use of Information and Communications Technology (ICT), and Health & Safety legislation. These include damage to or destruction of the building or systems at Burrows Lea through natural or man-made causes, and any incident that might result in death or injury to a member of the public, the Charity's employees and volunteers. Adequate insurance, back-up duplication, and systems to mitigate exposure to such major risks are in place and reviewed regularly. The Charity has increased its Cyber Security Levels and Insurance cover in this aspect.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harry Edwards Healing Sanctuary Limited for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

Independent auditors will be appointed at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 11 November 2021 and signed on its behalf by:

MD Thomas – Chair, Trustees

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARRY EDWARDS HEALING SANCTUARY LIMITED

Opinion

We have audited the financial statements of Harry Edwards Healing Sanctuary Limited (the 'charitable company') for the year ended 30 September 2020 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2020 and of its 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARRY EDWARDS HEALING SANCTUARY LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

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:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

John Cardnell BSc FCA (Senior Statutory Auditor)
for and on behalf of Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

11 November 2021

HARRY EDWARDS HEALING SANCTUARY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	228,278	5,891	234,169	338,931
Other trading activities	3	58,676	-	58,676	35,842
Investment income	4	73,016	-	73,016	93,561
Other income		<u>80,065</u>	<u>-</u>	<u>80,065</u>	<u>84,911</u>
Total		440,035	5,891	445,926	553,245
EXPENDITURE ON					
Raising funds	5	80,865	3,106	83,971	89,333
Charitable activities	6				
Governance costs		42,818	-	42,818	39,433
Charitable expenditure		<u>500,052</u>	<u>100</u>	<u>500,152</u>	<u>455,235</u>
Total		623,735	3,206	626,941	584,001
Net gains/(losses) on investments		<u>(109,405)</u>	<u>-</u>	<u>(109,405)</u>	<u>69,995</u>
NET INCOME/(EXPENDITURE)		(293,105)	2,685	(290,420)	39,239
RECONCILIATION OF FUNDS					
Total funds brought forward		7,706,286	15,448	7,721,734	7,682,495
TOTAL FUNDS CARRIED FORWARD		<u>7,413,181</u>	<u>18,133</u>	<u>7,431,314</u>	<u>7,721,734</u>

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED (REGISTERED NUMBER: 04731491)

BALANCE SHEET
30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	12	4,473,600	-	4,473,600	4,475,543
Investments	13	2,867,414	-	2,867,414	3,121,069
		7,341,014	-	7,341,014	7,596,612
CURRENT ASSETS					
Stocks	14	18,712	-	18,712	1,774
Debtors	15	105,306	-	105,306	148,150
Cash at bank and in hand		25,795	18,133	43,928	33,695
		149,813	18,133	167,946	183,619
CREDITORS					
Amounts falling due within one year	16	(77,646)	-	(77,646)	(58,497)
NET CURRENT ASSETS		72,167	18,133	90,300	125,122
TOTAL ASSETS LESS CURRENT LIABILITIES		7,413,181	18,133	7,431,314	7,721,734
NET ASSETS		7,413,181	18,133	7,431,314	7,721,734
FUNDS	17				
Unrestricted funds				7,413,181	7,706,286
Restricted funds				18,133	15,448
TOTAL FUNDS				7,431,314	7,721,734

The financial statements were approved by the Board of Trustees and authorised for issue on 11 November 2021 and were signed on its behalf by:

MD Thomas – Chair, Trustees

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

CASH FLOW STATEMENT for the year ended 30 September 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(123,196)</u>	<u>(28,791)</u>
Net cash used in operating activities		<u>(123,196)</u>	<u>(28,791)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(10,821)	(3,857)
Purchase of fixed asset investments		(482,987)	(292,400)
Sale of fixed asset investments		<u>627,237</u>	<u>321,015</u>
Net cash provided by investing activities		<u>133,429</u>	<u>24,758</u>
Change in cash and cash equivalents in the reporting period		10,233	(4,033)
Cash and cash equivalents at the beginning of the reporting period		<u>33,695</u>	<u>37,728</u>
Cash and cash equivalents at the end of the reporting period		<u><u>43,928</u></u>	<u><u>33,695</u></u>

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE CASH FLOW STATEMENT for the year ended 30 September 2020

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net (expenditure)/income for the reporting period (as per the Statement of financial activities)	(290,420)	39,239
Adjustments for:		
Depreciation charges	12,765	11,993
Losses/(gain) on investments	109,405	(69,995)
Increase in stocks	(16,938)	(327)
Decrease/(increase) in debtors	42,843	(12,384)
Increase in creditors	<u>19,149</u>	<u>2,683</u>
Net cash used in operations	<u>(123,196)</u>	<u>(28,791)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.19 £	Cash flow £	At 30.9.20 £
Net cash			
Cash at bank and in hand	<u>33,695</u>	<u>10,233</u>	<u>43,928</u>
	<u>33,695</u>	<u>10,233</u>	<u>43,928</u>
Total	<u>33,695</u>	<u>10,233</u>	<u>43,928</u>

The notes form part of these financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 September 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost and 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes net gains and losses arising on revaluations and disposals throughout the year.

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2020

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Gift Aid	35,777	34,113
Donations	56,086	78,775
Legacies received (gross)	<u>142,306</u>	<u>226,043</u>
	<u><u>234,169</u></u>	<u><u>338,931</u></u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Raffle	5,086	-
Other income	36,977	6,477
Appointments	<u>16,613</u>	<u>29,365</u>
	<u><u>58,676</u></u>	<u><u>35,842</u></u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Investment income (gross) and interest on deposits	<u>73,016</u>	<u>93,561</u>

5. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Staff costs	23,339	20,028
Magazine costs	24,101	25,708
Publicity	-	1,104
Advertising	943	952
Friends expenses	4,591	9,426
Distant healing costs	98	743
Course costs	14,690	18,041
Other expenditure	5,551	3,489
Depreciation	751	749
Support costs	<u>9,907</u>	<u>9,093</u>
	<u><u>83,971</u></u>	<u><u>89,333</u></u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2020

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Governance costs	-	42,818	42,818
Charitable expenditure	359,450	140,702	500,152
	<u>359,450</u>	<u>183,520</u>	<u>542,970</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Raising donations and legacies	9,907	-	9,907
Governance costs	-	42,818	42,818
Charitable expenditure	139,739	963	140,702
	<u>149,646</u>	<u>43,781</u>	<u>193,427</u>

Support costs, included in the above, are as follows:

			2020	2019
	Raising donations and legacies £	Governance costs £	Charitable expenditure £	Total activities £
Rates and water	402	-	6,439	6,841
Insurance	465	-	7,443	7,908
Light & heat	1,738	-	27,805	29,543
Telephone	356	-	5,688	6,044
Printing, stationery & postage	279	-	4,460	4,739
Computer costs	1,684	-	26,943	28,627
Repairs & Renewals	2,528	-	40,695	43,223
Garden expenses	426	-	7,023	7,449
Motor & travelling	88	-	1,405	1,493
Bank charges	162	-	2,589	2,751
Legal & professional fees	1,779	-	9,249	11,028
Trustees' remuneration etc	-	-	963	963
Wages	-	12,768	-	12,768
Auditors' remuneration	-	8,280	-	8,280
Professional fees	-	21,770	-	21,770
	<u>9,907</u>	<u>42,818</u>	<u>140,702</u>	<u>193,427</u>
				<u>162,601</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2020

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Auditors' remuneration	8,280	8,448
Depreciation - owned assets	<u>12,764</u>	<u>11,993</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

	2020	2019
	£	£
Trustees' expenses	<u>963</u>	<u>2,050</u>

10. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	347,814	322,101
Social security costs	25,350	20,655
Other pension costs	<u>8,712</u>	<u>6,149</u>
	<u>381,876</u>	<u>348,905</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Cost of generating voluntary income	2	2
Charitable expenditure	<u>17</u>	<u>17</u>
	<u>19</u>	<u>19</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	338,350	581	338,931
Other trading activities	35,842	-	35,842
Investment income	93,561	-	93,561
Other income	<u>84,911</u>	<u>-</u>	<u>84,911</u>
Total	552,664	581	553,245
EXPENDITURE ON			
Raising funds	87,527	1,806	89,333

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2020

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Governance costs	39,433	-	39,433
Charitable expenditure	454,941	294	455,235
Total	581,901	2,100	584,001
Net gains on investments	69,995	-	69,995
NET INCOME/(EXPENDITURE)	40,758	(1,519)	39,239

RECONCILIATION OF FUNDS

Total funds brought forward	7,665,528	16,967	7,682,495
TOTAL FUNDS CARRIED FORWARD	<u>7,706,286</u>	<u>15,448</u>	<u>7,721,734</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 October 2019	4,450,000	159,415	118,520
Additions	-	4,643	966
At 30 September 2020	<u>4,450,000</u>	<u>164,058</u>	<u>119,486</u>
DEPRECIATION			
At 1 October 2019	-	137,656	118,053
Charge for year	-	9,388	392
At 30 September 2020		<u>147,044</u>	<u>118,445</u>
NET BOOK VALUE			
At 30 September 2020	<u>4,450,000</u>	<u>17,014</u>	<u>1,041</u>
At 30 September 2019	<u>4,450,000</u>	<u>21,759</u>	<u>467</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2020

12. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 October 2019	8,381	71,587	4,807,903
Additions	-	5,212	10,821
	<u>8,381</u>	<u>76,799</u>	<u>4,818,724</u>
At 30 September 2020			
DEPRECIATION			
At 1 October 2019	8,381	68,270	332,360
Charge for year	-	2,984	12,764
	<u>8,381</u>	<u>71,254</u>	<u>345,124</u>
At 30 September 2020			
NET BOOK VALUE			
At 30 September 2020	-	5,545	4,473,600
At 30 September 2019	-	3,317	4,475,543

The Freehold Land and Buildings were valued on 19 February 2019 at £4,450,000 on the basis of Existing Use Value by Now Chartered Surveyors, and are disclosed at that value. The trustees consider that there has been no change in value during the year.

13. FIXED ASSET INVESTMENTS

	Listed investments £	Unlisted investments £	Totals £
MARKET VALUE			
At 1 October 2019	3,121,067	2	3,121,069
Additions	482,987	-	482,987
Disposals	(668,634)	-	(668,634)
Revaluations	(68,008)	-	(68,008)
	<u>2,867,412</u>	<u>2</u>	<u>2,867,414</u>
At 30 September 2020			
NET BOOK VALUE			
At 30 September 2020	2,867,412	2	2,867,414
At 30 September 2019	3,121,067	2	3,121,069

There were no investment assets outside the UK.

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2020

13. FIXED ASSET INVESTMENTS - continued

	2020 £	2019 £
Cost value at 1 October 2019	2,255,460	2,268,173
Additions	482,987	292,400
Disposals	(597,845)	(305,113)
Net unrealised investment gains	<u>726,810</u>	<u>865,607</u>
Market value at 30 September 2020	<u>2,867,412</u>	<u>3,121,067</u>
Historical cost at 30 September 2020	<u>2,140,602</u>	<u>2,255,460</u>

The figure shown for unrealised gain does not necessarily indicate the gain that will be made as these are determined by the proceeds received/market values at times of sales.

Unlisted investments

Burrows Lea Country House Ltd

Class of shares: Ordinary % holding: 100

	2020 £	2019 £
Aggregate capital and reserves	(29,866)	8,621
(Loss)/profit for the year	<u>(38,489)</u>	<u>2,862</u>

14. STOCKS

	2020 £	2019 £
Stocks	<u>18,712</u>	<u>1,774</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Amounts owed by group undertakings	32,426	26,752
Other debtors	2	300
Income tax recoverable	10,176	6,801
Accrued income	5,592	4,044
Prepayments	15,577	16,712
Stock brokers account	<u>41,533</u>	<u>93,541</u>
	<u>105,306</u>	<u>148,150</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2020

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	10,262	18,736
Social security and other taxes	6,361	3,809
Other creditors	1,574	1,270
Credit Card Cntrl	704	-
Accrued expenses	21,670	15,067
Deferred income	<u>37,075</u>	<u>19,615</u>
	<u>77,646</u>	<u>58,497</u>

17. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	830,742	(291,162)	539,580
Project fund			
	1,000,000	-	1,000,000
Fixed asset fund			
	4,475,544	(1,943)	4,473,601
Overheads reserve	<u>1,400,000</u>	<u>-</u>	<u>1,400,000</u>
	7,706,286	(293,105)	7,413,181
Restricted funds			
Staff fund	84	-	84
Special Aids donations	7	-	7
Memorial garden	9,828	847	10,675
Bluebell room	5,529	(100)	5,429
Sunflower Trust	<u>-</u>	<u>1,938</u>	<u>1,938</u>
	<u>15,448</u>	<u>2,685</u>	<u>18,133</u>
TOTAL FUNDS	<u>7,721,734</u>	<u>(290,420)</u>	<u>7,431,314</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2020

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	440,033	(621,790)	(109,405)	(291,162)
Fixed asset fund				
	<u>2</u>	<u>(1,945)</u>	<u>-</u>	<u>(1,943)</u>
	440,035	(623,735)	(109,405)	(293,105)
Restricted funds				
Memorial garden	947	(100)	-	847
Bluebell room	-	(100)	-	(100)
Sunflower Trust	<u>4,944</u>	<u>(3,006)</u>	<u>-</u>	<u>1,938</u>
	<u>5,891</u>	<u>(3,206)</u>	<u>-</u>	<u>2,685</u>
TOTAL FUNDS	<u>445,926</u>	<u>(626,941)</u>	<u>(109,405)</u>	<u>(290,420)</u>

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.19 £
Unrestricted funds				
General fund	781,849	52,751	(3,858)	830,742
Project fund				
	1,000,000	-	-	1,000,000
Fixed asset fund				
	4,483,679	(11,993)	3,858	4,475,544
Overheads reserve	<u>1,400,000</u>	<u>-</u>	<u>-</u>	<u>1,400,000</u>
	7,665,528	40,758	-	7,706,286
Restricted funds				
Window fund	241	(241)	-	-
Staff fund	84	-	-	84
Special Aids donations	7	-	-	7
Memorial garden	9,381	447	-	9,828
Bluebell room	<u>7,254</u>	<u>(1,725)</u>	<u>-</u>	<u>5,529</u>
	<u>16,967</u>	<u>(1,519)</u>	<u>-</u>	<u>15,448</u>
TOTAL FUNDS	<u>7,682,495</u>	<u>39,239</u>	<u>-</u>	<u>7,721,734</u>

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2020

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	552,664	(569,908)	69,995	52,751
Fixed asset fund				
	<u>-</u>	<u>(11,993)</u>	<u>-</u>	<u>(11,993)</u>
	552,664	(581,901)	69,995	40,758
Restricted funds				
Window fund	-	(241)	-	(241)
Memorial garden	500	(53)	-	447
Bluebell room	<u>81</u>	<u>(1,806)</u>	<u>-</u>	<u>(1,725)</u>
	<u>581</u>	<u>(2,100)</u>	<u>-</u>	<u>(1,519)</u>
TOTAL FUNDS	<u>553,245</u>	<u>(584,001)</u>	<u>69,995</u>	<u>39,239</u>

Projects fund:	The trustees have set aside this reserve for projects.
Fixed assets fund:	This amount represents the net book value of the tangible fixed assets of the company. The trustees believe that this enables users of these accounts to more readily identify the funds that are available for the day to day running of the charity.
Overheads reserve:	The trustees have set aside this reserve as a prudent measure against future overheads. It equates to approximately two years expenditure.
Window fund	This fund was set up to replace and maintain the windows of the premises.
Staff fund	This fund is to record donations made to support and thank the staff.
Special Aids donations	This fund was set up to buy specific items to aid the less mobile visitors and to aid their access.
Memorial garden	Donation are received to maintain the memorial garden.
Bluebell room	This fund was set up for people to donate to maintain the special atmosphere and equipment in the Bluebell room.
Memorial bench fund	Monies are donated to erect a bench in part of the garden. Once installed, the balance is transferred over to the memorial garden fund to maintain the garden.

HARRY EDWARDS HEALING SANCTUARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2020

18. RELATED PARTY DISCLOSURES

At the year end Harry Edwards Healing Sanctuary was owed £32,426 from Burrows Lea Country House Limited, a wholly owned subsidiary (2019 - £26,752).

Burrows Lea Country House Limited made no donations to Harry Edwards Healing Sanctuary this year (2019 - £7,184) due to not having taxable income.

HARRY EDWARDS HEALING SANCTUARY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift Aid	35,777	34,113
Donations	56,086	78,775
Legacies received (gross)	<u>142,306</u>	<u>226,043</u>
	234,169	338,931
Other trading activities		
Raffle	5,086	-
Other income	36,977	6,477
Appointments	<u>16,613</u>	<u>29,365</u>
	58,676	35,842
Investment income		
Investment income (gross) and interest on deposits	73,016	93,561
Other income		
Income from courses	35,980	21,774
Rents received	<u>44,085</u>	<u>63,137</u>
	<u>80,065</u>	<u>84,911</u>
Total incoming resources	445,926	553,245
EXPENDITURE		
Raising donations and legacies		
Wages	23,339	20,028
Magazine costs	24,101	25,708
Publicity	-	1,104
Advertising	943	952
Friends expenses	4,591	9,426
Distant healing costs	98	743
Course costs	14,690	18,041
Other expenditure	5,551	3,489
Plant and machinery	552	572
Fixtures and fittings	23	42
Computer equipment	<u>176</u>	<u>135</u>
	74,064	80,240
Charitable activities		
Wages	311,707	296,375
Social security	25,350	20,655
Carried forward	337,057	317,030

This page does not form part of the statutory financial statements

HARRY EDWARDS HEALING SANCTUARY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2020

	2020 £	2019 £
Charitable activities		
Brought forward	337,057	317,030
Pensions	8,712	6,149
Sundries	1,667	6,737
Plant and machinery	8,837	8,584
Fixtures and fittings	369	630
Computer equipment	<u>2,808</u>	<u>2,030</u>
	359,450	341,160
Support costs		
Management		
Rates and water	6,841	5,790
Insurance	7,908	7,484
Light & heat	29,543	19,456
Telephone	6,044	6,791
Printing, stationery & postage	4,739	5,259
Computer costs	28,627	21,955
Repairs & Renewals	43,223	33,443
Garden expenses	7,449	6,844
Motor & travelling	1,493	1,214
Bank charges	2,751	2,805
Legal & professional fees	<u>11,028</u>	<u>10,077</u>
	149,646	121,118
Governance costs		
Trustees' expenses	963	2,050
Wages	12,768	5,698
Auditors' remuneration	8,280	8,448
Professional fees	<u>21,770</u>	<u>25,287</u>
	<u>43,781</u>	<u>41,483</u>
Total resources expended	<u>626,941</u>	<u>584,001</u>
Net expenditure before gains and losses	(181,015)	(30,756)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(8,419)</u>	<u>9,475</u>
Net expenditure	<u>(189,434)</u>	<u>(21,281)</u>

This page does not form part of the statutory financial statements