

TONIC HEALTH

England & Wales · Charity number 1167453

Details

Status Registered

Legal form CIO

Registered 2016-06-03

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

Contact

Address 6 Broadgate House
Westlode Street
Spalding
Lincolnshire
PE11 2AF

Phone 01775725059

Email info@tonic-health.co.uk

Website www.tonic-health.co.uk

Activities

Objects: The object[s] of the CIO are: The advancement of health and the relief of those in need by reason of youth, age, ill-health, disability or financial hardship by the operation and maintenance of community hubs and services for public benefit in Spalding, its surrounding areas and beyond. to promote a community capacity buildings, which is available for hire to members of the public. the provision of facilities for recreation and other leisure-time occupation in the interests of social welfare with the object of improving the conditions of life for the persons for whom they are intended. to provide services to members of the public for the relief of old age, injury and/or disability, such as providing specialist training, advice, education and drop in centres etc. to promote activities that have a proven beneficial effect on health and wellbeing for public benefit. to provide room space and facilities for medical practitioners.

Activities: The advancement of health and the relief of those in need by reason of youth, age, ill-health, disability or financial hardship by the operation and maintenance of a complementary health centre and services for public benefit in Spalding, its surrounding areas and beyond.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£577,383	£539,211	£123,392	24
2024-05-31	£449,264	£413,841	-	-
2023-05-31	£276,366	£392,308	-	-
2022-05-31	£237,933	£341,879	-	-
2021-05-31	£258,474	£219,223	-	-

Trustees

Name	Role	Appointed
Barrie James Pierpoint	Chair	2026-01-26
Emily Jane Moss		2025-01-13
Fiona Meanwell		2022-08-01
Lynne Wyles		2026-01-26
Matthew Robert Pilgrim		2021-01-01
Michael Fredric Morris		2016-06-03
Neil John Darwin		2019-04-01
Robert Wright		2019-09-23

TONIC HEALTH

England & Wales - Charity number 1167453

Accounts

Approval Financial Statements

Charity registration number 1167453

TONIC HEALTH CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

**Approval Financial Statements
TONIC HEALTH CIO**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M F Morris Ms S Waltham Ms F Meanwell Mr M R Pilgrim Mr R Wright Mr N J Darwin Mrs H Mason-Foster Ms E Moss	(Appointed 13 January 2025) (Appointed 13 January 2025)
Charity number	1167453	
Principal address	6 Broadgate House Westlode Street Spalding Lincolnshire PE11 2AF	
Independent examiner	TC Group 1-4 London Road Spalding Lincolnshire PE11 2TA	

**Approval Financial Statements
TONIC HEALTH CIO**

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Approval Financial Statements
TONIC HEALTH CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

The Trustees present their annual report and financial statements for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "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).

Objectives and activities

Tonic Health is a charity community hub for health and wellbeing, situated close to Spalding town centre. It houses a complementary therapy clinic, hosts a number of exercise classes, provides a range of community based projects and offers hire of facilities to other local organisations.

The charity's objects are:

The advancement of health and the relief of those in need by reason of youth, age, ill-health, disability or financial hardship by the operation and maintenance of a complementary health centre and services for public benefit in Spalding, its surrounding areas and beyond; more specifically

- To provide services to members of the public for the relief of old age, injury, disease and/or disability (such as providing specialist treatment, advice, education and drop in centres);
- To provide facilities for healthy recreation including mental stimulation, conventional and/or complimentary, alternative or holistic medical treatment and care for the public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Approval Financial Statements
TONIC HEALTH CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

Achievements and performance

A full report is available at <https://sway.cloud.microsoft/qFAXJqdeOrlWAbXj>

As we reflect on another remarkable year at Tonic Health, I am filled with both pride and gratitude. The 2024–2025 period has been one of incredible growth, adaptation, and continued dedication to our mission—supporting health and wellbeing across our communities in South Lincolnshire.

At the heart of everything we do are the people – our beneficiaries, staff, volunteers, funders, partners, and stakeholders. Their unwavering belief in the power of connection and compassion is what makes Tonic Health more than just a charity – it makes us a lifeline, a listening ear, and a place where individuals feel seen, heard, and supported.

Our community connectors have gone above and beyond to bridge gaps and build trust across services. Their work has empowered countless individuals to access the help they need – sometimes at their most vulnerable moments. We have also welcomed a new site to the Tonic Health family – grade 2 listed, 14th century former manor house, Pescod Hall in Boston. Whilst we have just taken the keys to the building, our plans are to develop this into a flourishing Community Hub and be the home to the Boston Youth Hub. I look forward to seeing how this latest project grows and develops.

Of course, this impact would not be possible without the vital contributions from funders, local businesses, supporters, and volunteers. At a time when the cost of living and rising operational costs challenge many charities, your continued support means everything to us. It keeps our doors open, our services thriving, and our communities connected.

As we look to the year ahead, we remain committed to being agile, people-led, and driven by local voices. Whether through a new project, a chance conversation, or a moment of shared support – we know that small actions lead to lasting change.

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr M F Morris

Ms S Waltham

Ms F Meanwell

Mr M R Pilgrim

Mr R Wright

Mr N J Darwin

Mrs H Mason-Foster

(Appointed 13 January 2025)

Approval Financial Statements
TONIC HEALTH CIO

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

Ms E Moss

(Appointed 13 January 2025)

The power to appoint new trustees is vested in the trustees for the time being. The trustees normally meet bi monthly.

When new trustees are appointed, they are given an overview of the trust and an outline of both its operational and financial activities. New trustees are selected in order to gain benefit from their skills and experience, to complement the existing trustees, and to provide succession.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 0.7 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The charity is a Charitable Incorporated Organisation, first registered on 3 June 2016. It is constituted as a Foundation and is governed in accordance with its model constitution dated 4 December 2015.

The trustees who served during the year and up to the date of signature of the financial statements were:

MF Morris
S Waltham
N Darwin
R Wright
MR Pilgrim

The Trustees' report was approved by the Board of Trustees.



.....
Mr M F Morris

Trustee

Dated: 26/09/2025.....

**Approval Financial Statements
TONIC HEALTH CIO**

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TONIC HEALTH CIO

I report to the Trustees on my examination of the financial statements of Tonic Health CIO (the Charity) for the year ended 31 May 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.


Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


Peter Wright FCCA
TC Group
1-4 London Road
Spalding
Lincolnshire
PE11 2TA

Dated:1/10/25.....

Approval Financial Statements
TONIC HEALTH CIO

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	5,922	-	5,922	7,336	1,438	8,774
Charitable activities	4	156,336	415,125	571,461	165,645	274,845	440,490
Total income		162,258	415,125	577,383	172,981	276,283	449,264
Expenditure on:							
Charitable activities	5	181,530	357,681	539,211	129,275	284,566	413,841
Total expenditure		181,530	357,681	539,211	129,275	284,566	413,841
Net income/(expenditure) and movement in funds		(19,272)	57,444	38,172	43,706	(8,283)	35,423
Reconciliation of funds:							
Fund balances at 1 June 2024		17,435	67,785	85,220	(26,271)	76,068	49,797
Fund balances at 31 May 2025		(1,837)	125,229	123,392	17,435	67,785	85,220

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Approval Financial Statements
TONIC HEALTH CIO

BALANCE SHEET

AS AT 31 MAY 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		23,264		28,640
Current assets					
Debtors	11	5,114		3,359	
Cash at bank and in hand		96,291		129,876	
		<u>101,405</u>		<u>133,235</u>	
Creditors: amounts falling due within one year	12	<u>(1,277)</u>		<u>(76,655)</u>	
Net current assets			<u>100,128</u>		<u>56,580</u>
Total assets less current liabilities			<u>123,392</u>		<u>85,220</u>
Net assets excluding pension liability			<u>123,392</u>		<u>85,220</u>
The funds of the Charity					
Restricted income funds	14		125,229		67,785
Unrestricted funds			(1,837)		17,435
			<u>123,392</u>		<u>85,220</u>

The financial statements were approved by the Trustees on21/09/2025.....


.....
Mr M F Morris
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

Charity information

Tonic Health CIO is a foundation registered 3 June 2016 and subsequently amended and approved on 2 August 2018.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	5,922	-	5,922	7,336	1,438	8,774

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from charitable activities						
Sale of goods	91,260	-	91,260	62,743	-	62,743
Performance related grants	65,076	415,125	480,201	102,902	274,845	377,747
	156,336	415,125	571,461	165,645	274,845	440,490

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

5 Expenditure on charitable activities

	Expenditure for charitable activities 2025 £	Expenditure for charitable activities 2024 £
Direct costs		
Staff costs	301,211	200,239
Depreciation and impairment	5,376	5,376
Project expenditure	44,853	80,075
Contribution to costs	115,722	92,632
Utilities	2,291	2,997
Light, heat and power	30,187	26,119
Repairs	17,957	18,905
Project expenditure (unrestricted)	77,690	24,209
Telephone	1,932	1,688
Office expenses, cleaning and refreshments	6,434	5,938
Trade subscriptions, licences and management fees	859	1,034
Sundry expenses	6,348	9,086
Marketing	4,408	5,535
Contribution to costs	(115,722)	(92,632)
Legal and professional	14,065	1,750
Bank charges	8	92
Rent and insurance	25,592	30,798
	<u>539,211</u>	<u>413,841</u>
Analysis by fund		
Unrestricted funds	181,530	129,275
Restricted funds	357,681	284,566
	<u>539,211</u>	<u>413,841</u>
6 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	5,376	5,376
	<u>5,376</u>	<u>5,376</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	36	29
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	301,211	200,239
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

Michael Morris gross salary £24,000 for the year ended 31 May 2025

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

Approval Financial Statements
TONIC HEALTH CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

10 Tangible fixed assets

	Leasehold land and buildings £
Cost	
At 1 June 2024	55,520
At 31 May 2025	55,520
Depreciation and impairment	
At 1 June 2024	26,880
Depreciation charged in the year	5,376
At 31 May 2025	32,256
Carrying amount	
At 31 May 2025	23,264
At 31 May 2024	28,640

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	5,114	3,359

12 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		(2,560)	(37)
Deferred income	13	-	67,855
Other creditors		3,837	8,837
		1,277	76,655

13 Deferred income

	2025 £	2024 £
Other deferred income	-	67,855

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

13 Deferred income (Continued)

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	-	67,855
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 June 2024	67,855	-
Released from previous periods	(67,855)	-
Resources deferred in the year	-	67,855
	<u> </u>	<u> </u>
Deferred income at 31 May 2025	<u> </u>	<u>67,855</u>

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2024	Incoming resources	Resources expended	At 31 May 2025
	£	£	£	£
Safe Places	(94,866)	309,192	(285,808)	(71,482)
Dementia	89,650	39,573	(31,548)	97,675
Events	-	-	(5,439)	(5,439)
Core funding	40,882	-	(2,957)	37,925
Surfleet GNS	-	20,404	-	20,404
Youth	32,119	38,236	(31,929)	38,426
Talk stick	-	7,720	-	7,720
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>67,785</u>	<u>415,125</u>	<u>(357,681)</u>	<u>125,229</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

14 Restricted funds					(Continued)
Previous year:	At 1 June 2023	Incoming resources	Resources expended	At 31 May 2024	
	£	£	£	£	
Safe Places	(25,075)	171,321	(241,112)	(94,866)	
Dementia	69,348	47,767	(27,465)	89,650	
Core funding	25,483	22,619	(7,220)	40,882	
Youth	6,312	34,576	(8,769)	32,119	
	<u>76,068</u>	<u>276,283</u>	<u>(284,566)</u>	<u>67,785</u>	

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024	Incoming resources	Resources expended	At 31 May 2025
	£	£	£	£
General funds	<u>17,435</u>	<u>162,258</u>	<u>(181,530)</u>	<u>(1,837)</u>
Previous year:				
	At 1 June 2023	Incoming resources	Resources expended	At 31 May 2024
	£	£	£	£
General funds	<u>(26,271)</u>	<u>172,981</u>	<u>(129,275)</u>	<u>17,435</u>

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 May 2025:			
Tangible assets	23,264	-	23,264
Current assets/(liabilities)	(25,101)	125,229	100,128
	<u>(1,837)</u>	<u>125,229</u>	<u>123,392</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 May 2024:			
Tangible assets	28,640	-	28,640
Current assets/(liabilities)	(11,205)	67,785	56,580
	<u>17,435</u>	<u>67,785</u>	<u>85,220</u>

17 Related party transactions

During the year Michael F Morris Ltd was charged £2,849 (2024: £3,685) for room hire. As at 31 May 2025 the charity owed Michael F Morris £3,387 (2024: £8,387). All transactions are on full commercial terms.

M Morris, a trustee, is a director of Michael F Morris Ltd.

TONIC HEALTH

England & Wales - Charity number 1167453

Accounts

Approval Financial Statements

Charity registration number 1167453

TONIC HEALTH CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

**Approval Financial Statements
TONIC HEALTH CIO**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M F Morris Ms S Waltham Ms F Meanwell Mr M R Pilgrim Mr R Wright Mr N J Darwin
Charity number	1167453
Principal address	6 Broadgate House Westlode Street Spalding Lincolnshire PE11 2AF
Independent examiner	TC Group 1-4 London Road Spalding Lincolnshire PE11 2TA

**Approval Financial Statements
TONIC HEALTH CIO**

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Approval Financial Statements
TONIC HEALTH CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

The Trustees present their annual report and financial statements for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "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).

Objectives and activities

Tonic Health is a charity community hub for health and wellbeing, situated close to Spalding town centre. It houses a complementary therapy clinic, hosts a number of exercise classes, provides a range of community based projects and offers hire of facilities to other local organisations.

The charity's objects are:

The advancement of health and the relief of those in need by reason of youth, age, ill-health, disability or financial hardship by the operation and maintenance of a complementary health centre and services for public benefit in Spalding, its surrounding areas and beyond; more specifically

- To provide services to members of the public for the relief of old age, injury, disease and/or disability (such as providing specialist treatment, advice, education and drop in centres);
- To provide facilities for healthy recreation including mental stimulation, conventional and/or complimentary, alternative or holistic medical treatment and care for the public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

A full report is available at https://issuu.com/tonichealth/docs/annual_report_202324

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr M F Morris
Ms S Waltham
Ms F Meanwell
Mr M R Pilgrim
Mr R Wright

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024**

Mr N J Darwin

The power to appoint new trustees is vested in the trustees for the time being. The trustees normally meet bi monthly.

When new trustees are appointed, they are given an overview of the trust and an outline of both its operational and financial activities. New trustees are selected in order to gain benefit from their skills and experience, to complement the existing trustees, and to provide succession.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

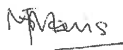
Trade creditors of the company at the year end were equivalent to 0.7 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The charity is a Charitable Incorporated Organisation, first registered on 3 June 2016. It is constituted as a Foundation and is governed in accordance with its model constitution dated 4 December 2015.

The trustees who served during the year and up to the date of signature of the financial statements were:

MF Morris
S Waltham
N Darwin
R Wright
MR Pilgrim

The Trustees' report was approved by the Board of Trustees.



.....
Mr M F Morris

Trustee

Dated:28/03/25.....

**Approval Financial Statements
TONIC HEALTH CIO**

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF TONIC HEALTH CIO**

I report to the Trustees on my examination of the financial statements of Tonic Health CIO (the Charity) for the year ended 31 May 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

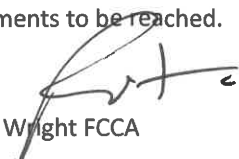
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


Peter Wright FCCA
TC Group
1-4 London Road
Spalding
Lincolnshire
PE11 2TA

Dated:*31st March 2025*.....

Approval Financial Statements
TONIC HEALTH CIO

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	7,336	1,438	8,774	530	1,261	1,791
Charitable activities	4	165,645	274,845	440,490	105,430	169,146	274,576
Total income		<u>172,981</u>	<u>276,283</u>	<u>449,264</u>	<u>105,960</u>	<u>170,407</u>	<u>276,367</u>
Expenditure on:							
Charitable activities	5	129,275	284,566	413,841	108,965	283,344	392,309
Total expenditure		<u>129,275</u>	<u>284,566</u>	<u>413,841</u>	<u>108,965</u>	<u>283,344</u>	<u>392,309</u>
Net income/(expenditure) and movement in funds		43,706	(8,283)	35,423	(3,005)	(112,937)	(115,942)
Reconciliation of funds:							
Fund balances at 1 June 2023		(26,271)	76,068	49,797	(23,266)	189,005	165,739
Fund balances at 31 May 2024		<u>17,435</u>	<u>67,785</u>	<u>85,220</u>	<u>(26,271)</u>	<u>76,068</u>	<u>49,797</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Approval Financial Statements
TONIC HEALTH CIO

BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		28,640		34,016
Current assets					
Debtors	11	3,359		12,585	
Cash at bank and in hand		129,876		16,796	
		<u>133,235</u>		<u>29,381</u>	
Creditors: amounts falling due within one year	12	<u>(76,655)</u>		<u>(13,600)</u>	
Net current assets			<u>56,580</u>		<u>15,781</u>
Total assets less current liabilities			<u>85,220</u>		<u>49,797</u>
Net assets excluding pension liability			<u>85,220</u>		<u>49,797</u>
The funds of the Charity					
Restricted income funds	14		67,785		76,068
Unrestricted funds			17,435		(26,271)
			<u>85,220</u>		<u>49,797</u>

The financial statements were approved by the Trustees on31/03/25.....

M F Morris

.....
 Mr M F Morris
 Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

Charity information

Tonic Health CIO is a foundation registered 3 June 2016 and subsequently amended and approved on 2 August 2018.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10% straight line
------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	7,336	1,438	8,774	530	1,261	1,791

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from charitable activities						
Sale of goods	62,743	-	62,743	73,690	-	73,690
Performance related grants	102,902	274,845	377,747	31,740	169,146	200,886
	165,645	274,845	440,490	105,430	169,146	274,576

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024

5 Expenditure on charitable activities

	Expenditure for charitable activities 2024 £	Expenditure for charitable activities 2023 £
Direct costs		
Staff costs	200,239	195,315
Depreciation and impairment	5,376	5,376
Project expenditure	80,075	67,370
Contribution to costs	92,632	97,255
Utilities	2,997	4,366
Light, heat and power	26,119	19,014
Repairs	18,905	17,467
Project expenditure (unrestricted)	24,209	19,829
Telephone	1,688	1,848
Office expenses, cleaning and refreshments	5,938	7,806
Trade subscriptions, licences and management fees	1,034	760
Sundry expenses	9,086	9,077
Marketing	5,535	1,648
Contribution to costs	(92,632)	(97,255)
Legal and professional	1,750	3,468
Bank charges	92	128
Rent and insurance	30,798	38,837
	<u>413,841</u>	<u>392,309</u>
Analysis by fund		
Unrestricted funds	129,275	108,965
Restricted funds	284,566	283,344
	<u>413,841</u>	<u>392,309</u>
6 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>5,376</u>	<u>5,376</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	29	29
	<u>29</u>	<u>29</u>
Employment costs	2024	2023
	£	£
Wages and salaries	200,239	195,315
	<u>200,239</u>	<u>195,315</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

10 Tangible fixed assets		Leasehold land and buildings	
		£	
Cost			
At 1 June 2023			55,520
At 31 May 2024			55,520
Depreciation and impairment			
At 1 June 2023			21,504
Depreciation charged in the year			5,376
At 31 May 2024			26,880
Carrying amount			
At 31 May 2024			28,640
At 31 May 2023			34,016
11 Debtors			
		2024	2023
Amounts falling due within one year:		£	£
Trade debtors		3,359	12,585
12 Creditors: amounts falling due within one year			
		2024	2023
	Notes	£	£
Other taxation and social security		(37)	(237)
Deferred income	13	67,855	-
Other creditors		8,837	13,837
		76,655	13,600
13 Deferred income			
		2024	2023
		£	£
Other deferred income		67,855	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024

13 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	67,855	-
Movements in the year:		
Deferred income at 1 June 2023	-	-
Resources deferred in the year	67,855	-
Deferred income at 31 May 2024	67,855	-

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
Safe Places	(25,075)	171,321	(241,112)	(94,866)
Dementia	69,348	47,767	(27,465)	89,650
Core funding	25,483	22,619	(7,220)	40,882
Youth	6,312	34,576	(8,769)	32,119
	<u>76,068</u>	<u>276,283</u>	<u>(284,566)</u>	<u>67,785</u>
Previous year:	At 1 June 2022	Incoming	Resources	At 31 May
	£	resources	expended	2023
	£	£	£	£
Safe Places	84,156	117,054	(226,285)	(25,075)
Dementia	80,614	13,228	(24,494)	69,348
Core funding	24,235	27,783	(26,535)	25,483
Youth	-	12,342	(6,030)	6,312
	<u>189,005</u>	<u>170,407</u>	<u>(283,344)</u>	<u>76,068</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2023	Incoming resources	Resources expended	At 31 May 2024
	£	£	£	£
General funds	(26,271)	172,981	(129,275)	17,435
	<u>(26,271)</u>	<u>172,981</u>	<u>(129,275)</u>	<u>17,435</u>
Previous year:	At 1 June 2022	Incoming resources	Resources expended	At 31 May 2023
	£	£	£	£
General funds	(23,266)	105,960	(108,965)	(26,271)
	<u>(23,266)</u>	<u>105,960</u>	<u>(108,965)</u>	<u>(26,271)</u>

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 May 2024:			
Tangible assets	28,640	-	28,640
Current assets/(liabilities)	(11,205)	67,785	56,580
	<u>17,435</u>	<u>67,785</u>	<u>85,220</u>
	<u><u>17,435</u></u>	<u><u>67,785</u></u>	<u><u>85,220</u></u>
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
At 31 May 2023:			
Tangible assets	34,016	-	34,016
Current assets/(liabilities)	(60,287)	76,068	15,781
	<u>(26,271)</u>	<u>76,068</u>	<u>49,797</u>
	<u><u>(26,271)</u></u>	<u><u>76,068</u></u>	<u><u>49,797</u></u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024

17 Related party transactions

During the year Michael F Morris Ltd was charged £3,685 (2023: £3,874) for room hire. As at 31 May 2024 the charity owed Michael F Morris £8,387 (2023: £13,837). All transactions are on full commercial terms.

M Morris, a trustee, is a director of Michael F Morris Ltd.

TONIC HEALTH

England & Wales - Charity number 1167453

Accounts

TONIC HEALTH CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

APPROVAL Financial Statements
TONIC HEALTH CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M F Morris Ms S Waltham Ms F Meanwell Mr M R Pilgrim Mr R Wright Mr N J Darwin	(Appointed 1 August 2022)
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Charity number	1167453
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Principal address	6 Broadgate House Westlode Street Spalding Lincolnshire PE11 2AF
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Independent examiner	TC Group 1-4 London Road Spalding Lincolnshire PE11 2TA
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**APPROVAL Financial Statements
TONIC HEALTH CIO**

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2023

The Trustees present their report and financial statements for the year ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "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)".

Objectives and activities

Tonic Health is a charity community hub for health and wellbeing, situated close to Spalding town centre. It houses a complementary therapy clinic, hosts a number of exercise classes, provides a range of community based projects and offers hire of facilities to other local organisations.

The charity's objects are:

The advancement of health and the relief of those in need by reason of youth, age, ill-health, disability or financial hardship by the operation and maintenance of a complementary health centre and services for public benefit in Spalding, its surrounding areas and beyond; more specifically

- To provide services to members of the public for the relief of old age, injury, disease and/or disability (such as providing specialist treatment, advice, education and drop in centres);
- To provide facilities for healthy recreation including mental stimulation, conventional and/or complimentary, alternative or holistic medical treatment and care for the public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

A full report is available at <https://issuu.com/tonichealth/docs/zix8e9mxoly>

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr M F Morris

Ms S Waltham

Ms F Meanwell

Mr M R Pilgrim

Mr R Wright

(Appointed 1 August 2022)

**APPROVAL Financial Statements
TONIC HEALTH CIO**

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

Mr N J Darwin

The power to appoint new trustees is vested in the trustees for the time being. The trustees normally meet bi monthly.

When new trustees are appointed, they are given an overview of the trust and an outline of both its operational and financial activities. New trustees are selected in order to gain benefit from their skills and experience, to complement the existing trustees, and to provide succession.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

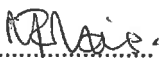
Trade creditors of the company at the year end were equivalent to 0.7 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The charity is a Charitable Incorporated Organisation, first registered on 3 June 2016. It is constituted as a Foundation and is governed in accordance with its model constitution dated 4 December 2015.

The trustees who served during the year and up to the date of signature of the financial statements were:

MF Morris
S Waltham
N Darwin
R Wright
MR Pilgrim

The Trustees' report was approved by the Board of Trustees.

.....


Mr M F Morris

Trustee

Dated: 8/3/2024

**APPROVAL Financial Statements
TONIC HEALTH CIO**

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF TONIC HEALTH CIO**

I report to the Trustees on my examination of the financial statements of Tonic Health CIO (the Charity) for the year ended 31 May 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


Peter Wright FCCA

TC Group
1-4 London Road
Spalding
Lincolnshire
PE11 2TA

Dated: 14/3/2024

**APPROVAL Financial Statements
TONIC HEALTH CIO**

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MAY 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Donations and legacies	3	530	1,261	1,791	12,994	2,430	15,424
Charitable activities	4	105,430	169,145	274,575	90,833	131,676	222,509
Total income		105,960	170,406	276,366	103,827	134,106	237,933
<u>Expenditure on:</u>							
Charitable activities	5	108,965	283,343	392,308	90,143	251,736	341,879
Net expenditure for the year/ Net movement in funds		(3,005)	(112,937)	(115,942)	13,684	(117,630)	(103,946)
Fund balances at 1 June 2022		(23,266)	189,005	165,739	(36,950)	306,635	269,685
Fund balances at 31 May 2023		(26,271)	76,068	49,797	(23,266)	189,005	165,739

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

All income and expenditure derive from continuing activities.

**APPROVAL Financial Statements
TONIC HEALTH CIO**

BALANCE SHEET

AS AT 31 MAY 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	8		34,016		39,392
Current assets					
Debtors	9	12,585		10,261	
Cash at bank and in hand		16,796		132,758	
		<u>29,381</u>		<u>143,019</u>	
Creditors: amounts falling due within one year	10	<u>(13,600)</u>		<u>(16,672)</u>	
Net current assets			15,781		126,347
Total assets less current liabilities			<u>49,797</u>		<u>165,739</u>
Income funds					
Restricted funds	11		76,068		189,005
Unrestricted funds			(26,271)		(23,266)
			<u>49,797</u>		<u>165,739</u>

The financial statements were approved by the Trustees on 8/3/24

Mr M F Morris
Mr M F Morris
Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Charity information

Tonic Health CIO is a foundation registered 3 June 2016 and subsequently amended and approved on 2 August 2018.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10% straight line
------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	530	1,261	1,791	10,711	2,430	13,141
Government grants	-	-	-	2,283	-	2,283
	<u>530</u>	<u>1,261</u>	<u>1,791</u>	<u>12,994</u>	<u>2,430</u>	<u>15,424</u>

4 Charitable activities

	Charitable Income 2023	Charitable Income 2022
	£	£
Sales within charitable activities	73,690	90,833
Performance related grants	200,885	131,676
	<u>274,575</u>	<u>222,509</u>
Analysis by fund		
Unrestricted funds	105,430	90,833
Restricted funds	169,145	131,676
	<u>274,575</u>	<u>222,509</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

5 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	195,314	168,741
Depreciation and impairment	5,376	5,376
Project expenditure	67,370	73,759
Contribution to costs	97,255	46,680
Utilities	4,366	3,780
Light, heat and power	19,014	14,838
Repairs	17,467	1,788
Project expenditure (unrestricted)	19,829	21,309
Telephone	1,848	2,907
Office expenses, cleaning and refreshments	7,806	1,782
Trade subscriptions, licences and management fees	760	4,211
Sundry expenses	9,077	4,281
Marketing	1,648	1,143
Contribution to costs	(97,255)	(46,680)
Legal and professional	3,468	13,623
Bank charges	128	139
Rent and insurance	38,837	24,202
	<u>392,308</u>	<u>341,879</u>
	<u>392,308</u>	<u>341,879</u>
Analysis by fund		
Unrestricted funds	108,965	90,143
Restricted funds	283,343	251,736
	<u>392,308</u>	<u>341,879</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

7 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
29	23
<u>29</u>	<u>23</u>

Employment costs

2023 £	2022 £
195,314	168,741
<u>195,314</u>	<u>168,741</u>

Wages and salaries

8 Tangible fixed assets

Leasehold land and buildings
£

Cost

At 1 June 2022

55,520

At 31 May 2023

55,520

Depreciation and impairment

At 1 June 2022

16,128

Depreciation charged in the year

5,376

At 31 May 2023

21,504

Carrying amount

At 31 May 2023

34,016

At 31 May 2022

39,392

9 Debtors

2023 £	2022 £
-----------	-----------

Amounts falling due within one year:

Trade debtors

12,585	10,261
<u>12,585</u>	<u>10,261</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2023

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	(237)	(2,855)
Trade creditors	-	690
Other creditors	13,837	18,837
	<u>13,600</u>	<u>16,672</u>

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 1 June 2022	Movement in funds		Balance at 31 May 2023
	Balance at 1 June 2021	Incoming resources	Resources expended		Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Safe Places	211,269	58,811	(185,924)	84,156	117,054	(226,285)	(25,075)
Dementia	61,157	54,742	(35,285)	80,614	13,228	(24,494)	69,348
Core funding	34,209	29,991	(39,965)	24,235	27,783	(26,535)	25,483
Youth	-	-	-	-	12,342	(6,030)	6,312
	<u>306,635</u>	<u>143,544</u>	<u>(261,174)</u>	<u>189,005</u>	<u>170,407</u>	<u>(283,344)</u>	<u>76,068</u>

12 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 May 2023 are represented by:						
Tangible assets	34,016	-	34,016	39,392	-	39,392
Current assets/ (liabilities)	15,781	-	15,781	126,347	-	126,347
	<u>49,797</u>	<u>-</u>	<u>49,797</u>	<u>165,739</u>	<u>-</u>	<u>165,739</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

13 Related party transactions

During the year Michael F Morris Ltd was charged £3,874 (2022: £3,630) for room hire. As at 31 May 2023 the charity owed Michael F Morris £13,837 (2022: £18,837). All transactions are on full commercial terms.

M Morris, a trustee, is a director of Michael F Morris Ltd.

Document Activity Report

Document Sent

Thu, 14 Mar 2024 12:22:49 GMT

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TONIC HEALTH

England & Wales - Charity number 1167453

Accounts

APPROVAL

Charity Registration No. 1167453

TONIC HEALTH CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

**APPROVAL
TONIC HEALTH CIO**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr M F Morris	
Ms S Waltham	
Ms F Meanwell	(Appointed 1 August 2022)
Mr M R Pilgrim	
Mr R Wright	
Mr N J Darwin	

Charity number 1167453

Principal address

6 Broadgate House
Westlode Street
Spalding
Lincolnshire
PE11 2AF

Independent examiner

TC Group
1-4 London Road
Spalding
Lincolnshire
PE11 2TA

**APPROVAL
TONIC HEALTH CIO**

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Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 16

**APPROVAL
TONIC HEALTH CIO**

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2022

The Trustees present their report and financial statements for the year ended 31 May 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "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)".

Objectives and activities

Tonic Health is a charity community hub for health and wellbeing, situated close to Spalding town centre. It houses a complementary therapy clinic, hosts a number of exercise classes, provides a range of community based projects and offers hire of facilities to other local organisations.

The charity's objects are:

The advancement of health and the relief of those in need by reason of youth, age, ill-health, disability or financial hardship by the operation and maintenance of a complementary health centre and services for public benefit in Spalding, its surrounding areas and beyond; more specifically

- To provide services to members of the public for the relief of old age, injury, disease and/or disability (such as providing specialist treatment, advice, education and drop in centres);
- To provide facilities for healthy recreation including mental stimulation, conventional and/or complimentary, alternative or holistic medical treatment and care for the public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

As we enter a new post-covid era, Tonic Health continues to grow from strength to strength. There were a number of funded projects still running into this financial year, with quite a carry over of funds. Additionally, new opportunities have presented themselves throughout the year, a further strengthened reputation for support and delivery and more corporate connections mean that Tonic Health is in a strong position.

The National Lottery provided us with some funding to complete a full strategic review of the organisation and develop a 3 year development plan. This has been completed and the overall strategy has been shared with stakeholders, funders and the wider community. The plan is an exciting one, highlighting the ambitions for growth, both in terms of new and existing audiences and geographical reach. There is still the need to create more unrestricted finances to ensure the longevity and sustainability of the organisation moving forwards - there is still a huge reliance on the Chair of Trustees providing time on a voluntary basis for example.

As an organisation we are proud to call ourselves members of the Rank Foundation, and in receipt of Bronze Armed Forces Covenant, Disability Employer, Carers Award, and the Charity Excellence Award.

Tonic Health currently have 18 staff members on payroll and 19 volunteers.

**APPROVAL
TONIC HEALTH CIO**

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

Projects & funding

We are very grateful to have received funding through the following sources: National Lottery Community Fund, Lincolnshire Clinical Commissioning Group, Lincolnshire Partnership NHS Foundation Trust, Veterans Foundation, Rank Foundation, Lincolnshire Co-op, Spalding Round Table, South Holland District Council and many other smaller donations.

Safe Places Mental Health Support - this project continues to grow under the direction of Ruth Taplin, with additional groups and activities in place from last year, together with new projects including Tonic Taster Arts, a collaborative project with Transported funded by the Managed Care Network, and the Night Light Cafe, funded by Lincolnshire Clinical Commissioning Group. The Safe Places project has also seen expansion in Boston, courtesy of Lincolnshire Partnership NHS Foundation Trust funding, and Market Deeping, through the Managed Care Network and Shine Lincolnshire.

Dementia Support - the Focus day care project enters its third and final year of funding from the National Lottery Community Fund. This project, overseen by coordinator Jean Gifford, has taken a while to regain momentum following the closure over covid and the understandable concerns of people rejoining groups again, especially within the clinically vulnerable/older adults group. However, it continues to prove to be a lifeline for carers and a place for mental and physical stimulation for the members. Switching venues to Tonci 44 community Cafe has given the project a different feel with much more outdoor activity available, making use of the lovely gardens at the rear of the cafe. The weekly dementia cafe, Movement 4Memory continues to support the wider dementia community and the monthly carers support group has made a welcome final return to the support program on a face to face basis after an extended time on Zoom.

Men's Shed - this group continues to gather at the allotment and now has a meeting group on a weekly basis at Broadgate House, whilst also offering a clothing and mug printing service. This project is self funded and facilitated entirely by volunteers, led by Andy Nicolson.

Veterans Support - we were delighted to receive continuation funding from the Veterans Foundation to provide ongoing support for a fourth year for our Veterans. Much of the support provided this year has been on a one to one basis from our Veterans Lead Rob Simpson and been in the form of peer support, advice and signposting.

**APPROVAL
TONIC HEALTH CIO**

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

Digital exclusion - this has been the latest main project to the Tonic Health offer. The pandemic highlighted the degree of digital exclusion, especially in rural communities. Funding from Lincolnshire Community Foundation via Cellnex supported the completion of a fact finding survey and then the delivery of digital training to a number of community groups across South Lincolnshire. A second digital project, funded by the Lincolnshire Clinical Commissioning Group has seen us provide digital equipment and training to Perinatal women across the county.

Tonic 44 Community Cafe - despite being open for almost three years now, the cafe has at last traded for a full twelve month cycle following the interruptions covid brought us. The cafe continues to serve the local community of Surfleet and wider areas, with regulars and new customers enjoying the menu throughout the year. The cafe has also catered for a number of outside events as the reputation for freshly produced food and homemade cakes reaches a growing customer base. The cafe has also provided work experience opportunities to a small number of SEND young adults. The application to extend the opening hours until 11pm each evening gives us the opportunity to arrange evening themed activities and events.

Surfleet Good Neighbour Scheme - the food larder and voluntary car scheme requirements reduced significantly as the restrictions were relieved, meaning a change in direction for this project, which has been funded largely via donations, and is led by Surfleet resident Alexia Green. The GNS now focuses on providing community events which has so far seen a bring and buy sale, a number of children's craft sessions and a dog walkers breakfast, with a calendar of events spanning across the calendar year for all ages of the community to attend.

Time 2 Shine is a Rank Foundation managed and National Lottery funded project, providing employment for an under-employed person to work in the charity sector, and provide them with additional training and development skills. Alexia Green has been employed as an events and activities coordinator, with a view to increasing revenue and increasing awareness of Tonic Health across the area.

Kickstart - through the Government initiative, we were delighted to provide employment opportunities to four young people who were previously unemployed. The scheme provided employment and work-based opportunities and personal development training alongside our training provider People Plus. Two of the four have been offered permanent employment - Kyle Summers and Corey Atkinson who continue to work as part of the digital team.

Holbeach Hub - Following discussions and expressions of interest to Lincolnshire County Council, we were thrilled to be accepted to take on the running of the former Youth Centre. This was agreed back in August 2021 and it has taken a lengthy time to get this far - although at the time of writing, we await an official handover date.

We continue to be blessed with some amazing staff, Trustees and volunteers who go beyond their scope to ensure the successful running of the organisation and enable us to continue to support our local community as effectively as we do.

Looking ahead to the next year, we continue to seek new opportunities to support, collaborate and make a difference. The appetite and intention remains for growth through geographical reach and numbers of beneficiaries.

Financial review

**APPROVAL
TONIC HEALTH CIO**

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr M F Morris

Ms S Waltham

Ms F Meanwell

(Appointed 1 August 2022)

Mr M R Pilgrim

Mr R Wright

Mr N J Darwin

The power to appoint new trustees is vested in the trustees for the time being. The trustees normally meet bi monthly.

When new trustees are appointed, they are given an overview of the trust and an outline of both its operational and financial activities. New trustees are selected in order to gain benefit from their skills and experience, to complement the existing trustees, and to provide succession.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 0.7 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The charity is a Charitable Incorporated Organisation, first registered on 3 June 2016. It is constituted as a Foundation and is governed in accordance with its model constitution dated 4 December 2015.

The trustees who served during the year and up to the date of signature of the financial statements were:

MF Morris

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R Wright

MR Pilgrim

**APPROVAL
TONIC HEALTH CIO**

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

The Trustees' report was approved by the Board of Trustees.



.....
Mr M F Morris

Trustee

Dated: 26/01/23.....

**APPROVAL
TONIC HEALTH CIO**

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF TONIC HEALTH CIO**

I report to the Trustees on my examination of the financial statements of Tonic Health CIO (the Charity) for the year ended 31 May 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


Peter Wright FCCA
TC Group

1-4 London Road
Spalding
Lincolnshire
PE11 2TA

Dated:

**APPROVAL
TONIC HEALTH CIO**

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MAY 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	12,994	2,430	15,424	52,147	82,239	134,386
Charitable activities	4	90,833	131,676	222,509	16,983	229,863	246,846
Total income		<u>103,827</u>	<u>134,106</u>	<u>237,933</u>	<u>69,130</u>	<u>312,102</u>	<u>381,232</u>
Expenditure on:							
Charitable activities	5	90,143	251,736	341,879	59,735	165,104	224,839
Net income/(expenditure) for the year/ Net movement in funds		13,684	(117,630)	(103,946)	9,395	146,998	156,393
Fund balances at 1 June 2021		(36,950)	306,635	269,685	(46,345)	159,637	113,292
Fund balances at 31 May 2022		<u>(23,266)</u>	<u>189,005</u>	<u>165,739</u>	<u>(36,950)</u>	<u>306,635</u>	<u>269,685</u>

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

All income and expenditure derive from continuing activities.

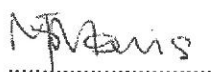
**APPROVAL
TONIC HEALTH CIO**

BALANCE SHEET

AS AT 31 MAY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		39,392		44,768
Current assets					
Debtors	9	10,261		-	
Cash at bank and in hand		132,758		244,731	
		143,019		244,731	
Creditors: amounts falling due within one year	10	(16,672)		(19,814)	
Net current assets			126,347		224,917
Total assets less current liabilities			165,739		269,685
Income funds					
Restricted funds	11		189,005		306,635
Unrestricted funds			(23,266)		(36,950)
			165,739		269,685

The financial statements were approved by the Trustees on 26/01/23



Mr M F Morris
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

1 Accounting policies

Charity information

Tonic Health CIO is a foundation registered 3 June 2016 and subsequently amended and approved on 2 August 2018.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

**APPROVAL
TONIC HEALTH CIO**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022**

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10% straight line
------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**APPROVAL
TONIC HEALTH CIO**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	10,711	2,430	13,141	1,688	82,239	83,927
Government grants	2,283	-	2,283	50,459	-	50,459
	<u>12,994</u>	<u>2,430</u>	<u>15,424</u>	<u>52,147</u>	<u>82,239</u>	<u>134,386</u>

4 Charitable activities

	Charitable Income 2022	Charitable Income 2021
	£	£
Sales within charitable activities	90,833	16,983
Performance related grants	131,676	229,863
	<u>222,509</u>	<u>246,846</u>
Analysis by fund		
Unrestricted funds	90,833	16,983
Restricted funds	131,676	229,863
	<u>222,509</u>	<u>246,846</u>

**APPROVAL
TONIC HEALTH CIO**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022**

5 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	168,741	104,054
Depreciation and impairment	5,376	5,376
Project expenditure	73,759	76,111
Contribution to costs	46,680	49,252
Utilities	3,780	1,813
Light, heat and power	14,838	2,921
Repairs	1,788	246
Project expenditure (unrestricted)	21,309	11,717
Telephone	2,907	1,314
Office expenses, cleaning and refreshments	1,782	2,147
Trade subscriptions, licences and management fees	4,211	898
Sundry expenses	4,281	456
Marketing	1,143	205
Contribution to costs	(46,680)	(49,252)
Legal and professional	13,623	1,348
Bank charges	139	80
Rent and insurance	24,202	16,153
	<u>341,879</u>	<u>224,839</u>
	<u>341,879</u>	<u>224,839</u>
Analysis by fund		
Unrestricted funds	90,143	59,735
Restricted funds	251,736	165,104
	<u>341,879</u>	<u>224,839</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

**APPROVAL
TONIC HEALTH CIO**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022**

7 Employees

The average monthly number of employees during the year was:

2022	2021
Number	Number
23	21
<u>23</u>	<u>21</u>

Employment costs

2022	2021
£	£
168,741	104,054
<u>168,741</u>	<u>104,054</u>

Wages and salaries

8 Tangible fixed assets

Leasehold land and buildings
£

Cost

At 1 June 2021 55,520

At 31 May 2022 55,520

Depreciation and impairment

At 1 June 2021 10,752

Depreciation charged in the year 5,376

At 31 May 2022 16,128

Carrying amount

At 31 May 2022 39,392

At 31 May 2021 44,768

9 Debtors

Amounts falling due within one year:	2022	2021
	£	£

Trade debtors	10,261	-
	<u>10,261</u>	<u>-</u>

APPROVAL
TONIC HEALTH CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	(2,855)	-
Trade creditors	690	977
Other creditors	18,837	18,837
	<u>16,672</u>	<u>19,814</u>

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 May 2022
	Balance at 1 June 2021	Incoming resources	Resources expended	
	£	£	£	£
Safe Places	135,523	28,148	(134,112)	29,559
Veterans	23,038	20,000	(16,904)	26,134
Dementia	61,157	54,742	(35,285)	80,614
Digital Exclusion	55,902	-	(25,354)	30,548
Events	1,992	12,751	(5,497)	9,246
Core funding	32,217	17,240	(34,468)	14,989
Surfleet GNS	(3,194)	10,663	(9,554)	(2,085)
	<u>306,635</u>	<u>143,544</u>	<u>(261,174)</u>	<u>189,005</u>

12 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 May 2022 are represented by:						
Tangible assets	39,392	-	39,392	-	44,768	44,768
Current assets/(liabilities)	126,347	-	126,347	(36,950)	261,867	224,917
	<u>165,739</u>	<u>-</u>	<u>165,739</u>	<u>(36,950)</u>	<u>306,635</u>	<u>269,685</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022**

13 Related party transactions

During the year Michael F Morris Ltd was charged £3,630 (2021: £2,480) for room hire. As at 31 May 2022 the charity owed Michael F Morris £18,837 (2021: £18,837). All transactions are on full commercial terms.

M Morris, a trustee, is a director of Michael F Morris Ltd.

TONIC HEALTH

England & Wales - Charity number 1167453

Accounts

Tonic Health

Annual Report and Financial Statements

for the Year Ended 31 May 2021

Approval

Tonic Health

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Approval

Tonic Health

Reference and Administrative Details

Trustees	M F Morris S Waltham N Darwin R Wright M R Pilgrim
Principal Office	6 Broadgate House Westlode Street Spalding Lincolnshire PE11 2AF
Charity Registration Number	1167453
Independent Examiner	Peter Wright FCCA TC Group Spalding Lincolnshire PE11 2TA

Approval

Tonic Health

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Tonic Health is a charity community hub for health and wellbeing, situated close to Spalding town centre. It houses a complementary therapy clinic, hosts a number of exercise classes, provides a range of community based projects and offers hire of facilities to other local organisations.

The charity's objects are:

The advancement of health and the relief of those in need by reason of youth, age, ill-health, disability or financial hardship by the operation and maintenance of a complementary health centre and services for public benefit in Spalding, its surrounding areas and beyond; more specifically

- To provide services to members of the public for the relief of old age, injury, disease and/or disability (such as providing specialist treatment, advice, education and drop in centres);
- To provide facilities for healthy recreation including mental stimulation, conventional and/or complimentary, alternative or holistic medical treatment and care for the public benefit

Our vision

To develop an all-inclusive community hub embracing all forms of health and wellbeing provision for Spalding and South Lincolnshire

Our aims

- To provide high quality, cost effective, sustainable healthcare services in a welcoming modern environment;
- To create a point of access for information regarding health and wellbeing services, helping people to easily find the information they need, when they need it;
- To foster strong links and effective collaboration with local groups, companies and organisations, both voluntary, community, statutory and commercial, for mutual benefit;
- To facilitate and promote local complementary and multi-disciplinary therapists and instructors
- To be seen as the go-to venue for health and wellbeing activities in South Holland.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit statement

We are conscious that the guidelines issued by the Charity Commission emphasise the requirement that all charities of every kind must be able to demonstrate that their work is of direct benefit to the public. We believe our objects, core activities and aims as outlined above satisfy this requirement.

Achievements, performance and financial review

Covid response

The year started amidst the uncertainty of the Coronavirus pandemic and national lockdown. Our two main premises, Broadgate House and Tonic 44 Community Cafe were closed and all project support moved virtually, providing a telephone check in service and regular zoom meetings to keep people engaged and supported. At its peak, more than 100 telephone check in calls were being made each week. Monthly gift/craft/activity packs were also sent out to members of the Safe Places and Dementia groups to keep them occupied. Funding for this initial support came initially from the Lincolnshire Community Foundation and the National Emergency Trust. The virtual support did however highlight the significant levels of digital exclusion across the area, with people not connected to the Internet feeling more and more isolated. Lincolnshire County Council funded several tablets and data sim cards for those most digitally deprived to access online services.

Active Lincolnshire provided some funding to establish two new projects aimed at keeping people moving and active. The first project consisted of filming 2 sessions of seated exercise per week for 16 weeks, which continue to be hosted on the charity's YouTube channel. The second involved establishing a healthy walking group and a couch to 5km group which was based from Tonic 44 and was delivered after the first lockdown had ended.

Tonic Health

Trustees' Report

Lincolnshire Clinical Commissioning Group (LCCG) provided funding for a soup kitchen offering as part of their winter relief program to reduce the numbers of people accessing GP/A&E services through loneliness and isolation. Almost 1,000 lunches were provided over a two month period within socially distanced means from Broadgate House three times a week and packed lunches distributed to various local food banks and organisations. Soup pots were donated by Bakkavor Spalding SEF and apples from Worldwide Fruits, Spalding.

In the run up to the Christmas period, funding was sourced via a crowdfunding platform, and generous donations from local individuals, companies and groups to create 50 Christmas gift boxes which were distributed to identified families most in need across South Holland.

We delivered a number of "Friday Night Music Nights" featuring individual artists who would stream a live set across Facebook live each Friday night.

As part of a covid support package funded by the National Lottery, all staff and volunteers had access to some counselling and supervision sessions, which were well received. Lincolnshire County Council also invited Tonic Health staff and volunteers involved in the running of day care groups to receive their Covid vaccinations early, in readiness of restarting groups. This meant that by mid April, all front line staff had received both vaccinations.

Projects

Tonic 44 Community Cafe, Surfleet

Throughout the summer months, the cafe whilst still closed to the public, acted as a distribution centre for Age UK who were sending out food parcels to people across South Holland. The lockdown restrictions did however allow for the revamp of the garden area at the back of the cafe. Raised beds, paving and an artificial lawn were laid to provide an accessible space for patrons and groups to enjoy. As the second lockdown followed, and evidence of there still being a great deal of local need for support, we established the Surfleet Good Neighbour Scheme (SGNS), as part of a county wide initiative hosted by Lincolnshire YMCA. This was funded by the National Lottery Community Covid Response Fund. The concept is to encourage local residents to support each other through transport, gardening, collecting of shopping etc. In early 2021, and with Tonic 44 Community Cafe still closed, the SGNS established a food larder and cooked hot meals to be distributed out across the area to those most in need. Over 1,000 meals and 100 food parcels were delivered out to local residents across a three month period. This project was financed by Bishop Grosseteste University and the Lincolnshire Food Partnership on behalf of Lincolnshire County Council/DEFRA. The SGNS has received continuation funding from the Prince's Countryside Fund until September 2021. Fortunately, the cafe reopened after national restrictions eased in mid May. In April, the SGNS organised a series of "womble" litter picking events, on the back of a very popular Wombles of Spalding Common initiative. The response has been astounding, with over 300 bags of rubbish collected from the area, plus a huge number of other items dumped. Not only does the area look better, it has also brought some more of the locals together, who can now have a coffee and a well earned piece of cake from the cafe at the end of it all!

Safe Places mental health program

We received continuation from the LCCG to continue delivering the support program to the residents of South Holland. Activity groups slowly restarted under strict social distancing measures when it was safe to do so, and this included a project with Transported Arts on creative writing. With many of the group members struggling with loneliness and isolation from the pandemic, it was a welcome relief for many to get out of the house and talking to others again. Gradually, more of the meeting group projects have returned, albeit on fewer numbers and a booking system to attend. We have also recently introduced a weekly men's group and a tea and toast group. Telephone check in/befriending calls are still being made to those who do not feel ready to attend groups on a physical basis. The weekly meeting group has also now been established in Boston, meeting once a week, and is funded by Lincolnshire Partnership NHS Foundation Trust.

Dementia Support

The Focus Dementia day care project, funded by the National Lottery Community Fund, finally restarted in April. The groups were relocated to Tonic 44 due to a larger area, outdoor space and nobody other than group members being in the building. This has also been a welcome relief, especially for the carers, who now have a few hours in the day for some respite of their own. Sadly we saw a 70% reduction in numbers from March 2020, with members sadly passing away or their conditions deteriorating to the extent that the group was no longer suitable for them. Fortunately, since restarting, numbers are picking up and referrals are also restarting again from the Memory Team at the Johnson Hospital. It is hoped that once the remaining national restrictions are lifted, the Movement 4Memory (Spalding) and the Forget Me Not (Crowland) dementia cafes will restart.

Digital Support

Tonic Health

Trustees' Report

Two projects have been funded in response to the digital exclusion problem facing many residents across South Holland. The first project, funded by LCCG is to provide digital access, training and support, to perinatal women identified by the NHS services. The second project, funded by Lincolnshire Community Foundation and in collaboration with South Holland District Council, is to identify levels of digital exclusion across rural South Holland and develop a response strategy to meet the identified needs.

Autistic Led

The group have met via twice weekly Zoom meetings and regular messenger check ins. The project was funded by the Autism Support Network, but this funding has come to an end. Once members are happy to meet on a physical basis, the intention is to continue supporting adults with Autism across South Holland.

Men's Shed

The group has continued to meet on a regular basis at the allotment and has been able to continue without too much disruption throughout the pandemic, due to its outdoor space.

Veterans Support

After a short break due to a gap in securing further funding, our Veteran's Support program is back, following further funding from the Veteran's Foundation. The project only restarted in May 2021, but already we have signed up as an organisation to the Armed Forces Covenant and are planning a range of support mechanisms for veterans, those currently serving, and their families.

Strategy

As part of the organisation's ongoing development, the National Lottery have funded us to perform a strategic overview with a view to creating a 1-3 year vision and plan. This involves the board and senior staff working with a consultant to map out the direction for the organisation, which has seen rapid growth since it was formed in 2016. Wider staff, volunteers, members and stakeholders will also be invited to consult on the plans moving forward. This project is aimed to be completed by August 2021.

Core functions

We have seen the pandemic as an opportunity to try different types of support and delivery models, and have once again been fortunate in securing additional funding across a variety of sources to be able to carry this out. This has not been without its difficulties. During much of the year, the vast majority of the staff were placed on the furlough scheme, which meant much of the work fell on a small number. Room hire income, which in previous years has amounted to almost 25% of the total annual income, was negligible this year, but towards the end of this year it began to pick up and hopefully once full national restrictions are lifted, we will see this side of the organisation grow. We have been able to secure an extension to the opening hours at Tonic 44 which will allow for evening trading, and the hosting of groups, meetings, functions etc which will also contribute to the ongoing revenue streams. Extensive work behind the scenes with stakeholders and funders across the area continues and this will helpfully further strengthen our reputation as an innovative, person-centred organisation across South Holland. Any further growth will require extra core staff. The strategic plan is looking at ways to grow and develop the organisation and to explore additional sources of income away from just relying on grant funding and will explore further coverage across South Holland, in addition to Spalding and Surfleet.

Structure, governance and management

The charity is a Charitable Incorporated Organisation, first registered on 3 June 2016. It is constituted as a Foundation and is governed in accordance with its model constitution dated 4 December 2015.

The trustees who served during the year and up to the date of signature of the financial statements were:

MF Morris

S Waltham

N Darwin

R Wright

MR Pilgrim (appointed 01/01/2022)

The power to appoint new trustees is vested in the trustees for the time being. The trustees normally meet bi monthly.

When new trustees are appointed, they are given an overview of the trust and an outline of both its operational and financial activities. New trustees are selected in order to gain benefit from their skills and experience, to complement the existing trustees, and to provide succession.

Tonic Health

Trustees' Report

The annual report was approved by the trustees of the charity on 23/3/2022 and signed on its behalf by:

M F Morris

M F Morris
Trustee

Approval

Tonic Health

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 23/3/22..... and signed on its behalf by:

M F Morris

.....
M F Morris
Trustee

Tonic Health

Independent Examiner's Report to the trustees of Tonic Health

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 May 2021 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Tonic Health you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Tonic Health's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

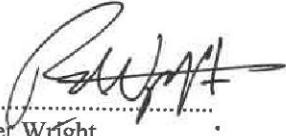
Independent examiner's statement

Since Tonic Health's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Tonic Health as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
Peter Wright
FCCA

TC Group
Spalding
Lincolnshire
PE11 2TA

Date: 29/03/2022

Tonic Health

Statement of Financial Activities for the Year Ended 31 May 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income from:				
Donations and legacies		52,147	82,239	134,386
Charitable activities		16,983	229,863	246,846
Total income		<u>69,130</u>	<u>312,102</u>	<u>381,232</u>
Expenditure on:				
Charitable activities		(59,735)	(165,104)	(224,839)
Total expenditure		<u>(59,735)</u>	<u>(165,104)</u>	<u>(224,839)</u>
Net income		9,395	146,998	156,393
Net movement in funds		9,395	146,998	156,393
Reconciliation of funds				
Total funds brought forward		(46,345)	159,637	113,292
Total funds carried forward	10	<u>(36,950)</u>	<u>306,635</u>	<u>269,685</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		23,772	23,153	46,925
Charitable activities		52,131	159,418	211,549
Total income		<u>75,903</u>	<u>182,571</u>	<u>258,474</u>
Expenditure on:				
Charitable activities		(81,555)	(137,668)	(219,223)
Total expenditure		<u>(81,555)</u>	<u>(137,668)</u>	<u>(219,223)</u>
Net (expenditure)/income		(5,652)	44,903	39,251
Net movement in funds		(5,652)	44,903	39,251
Reconciliation of funds				
Total funds brought forward		(40,693)	114,734	74,041
Total funds carried forward	10	<u>(46,345)</u>	<u>159,637</u>	<u>113,292</u>


All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 10.

Tonic Health

**(Registration number: 1167453)
Balance Sheet as at 31 May 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	44,768	50,144
Current assets			
Cash at bank and in hand		244,731	95,985
Creditors: Amounts falling due within one year	9	<u>(19,814)</u>	<u>(32,837)</u>
Net current assets		<u>224,917</u>	<u>63,148</u>
Net assets		<u>269,685</u>	<u>113,292</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	10	306,635	159,637
Unrestricted income funds			
Unrestricted funds		<u>(36,950)</u>	<u>(46,345)</u>
Total funds	10	<u>269,685</u>	<u>113,292</u>

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 23/03/21 and signed on their behalf by:


.....
M F Morris
Trustee

Tonic Health

Notes to the Financial Statements for the Year Ended 31 May 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Tonic Health meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tonic Health

Notes to the Financial Statements for the Year Ended 31 May 2021

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold	10% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Tonic Health

Notes to the Financial Statements for the Year Ended 31 May 2021

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds Other £	Restricted funds £	Total funds £
Donations and legacies;			
Donations to major appeals	1,688	82,239	83,927
Grants, including capital grants;			
Government grants	50,459	-	50,459
Total for 2021	52,147	82,239	134,386
Total for 2020	23,772	23,153	46,925

3 Income from charitable activities

	Unrestricted funds General income £	Restricted funds Projects income £	Total 2021 £	Total 2020 £
Income within charitable activities	16,983	-	16,983	52,015
Performance related grants	-	229,863	229,863	159,418
Ancillary trading income	-	-	-	116
	<u>16,983</u>	<u>229,863</u>	<u>246,846</u>	<u>211,549</u>

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs and payroll processing	69,689	34,365	104,054
Rent and insurance	16,153	-	16,153
Telephone and computer expenses	1,314	-	1,314
Marketing and office supplies	2,352	-	2,352
Heat, light and utilities	4,734	-	4,734
Repairs	246	-	246
Memberships and subscriptions	898	-	898
Projects expenditure	11,717	76,111	87,828
Property refurbishment and depreciation	-	5,376	5,376
Legal and professional fees	1,348	-	1,348
Bank charges and sundry	536	-	536
Total for 2021	108,987	115,852	224,839
Total for 2020	81,555	137,668	219,223

Tonic Health

Notes to the Financial Statements for the Year Ended 31 May 2021

£108,9875 (2020 - £81,555) of the above expenditure was attributable to unrestricted funds and £115,852 (2020 - £137,668) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £Nil (2019 - £Nil) which relate directly to charitable activities. See note for further details.

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

6 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
The average number of employees during the year was	<u>21</u>	<u>13</u>

No employee received emoluments of more than £60,000 during the year

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 June 2020	<u>55,520</u>	<u>55,520</u>
At 31 May 2021	<u>55,520</u>	<u>55,520</u>
Depreciation		
At 1 June 2020	5,376	5,376
Charge for the year	<u>5,376</u>	<u>5,376</u>
At 31 May 2021	<u>10,752</u>	<u>10,752</u>
Net book value		
At 31 May 2021	<u>44,768</u>	<u>44,768</u>
At 31 May 2020	<u>50,144</u>	<u>50,144</u>

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £44,769 (2020 - £50,145) in respect of leaseholds.

Tonic Health

Notes to the Financial Statements for the Year Ended 31 May 2021

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	977	-
Other loans	-	10,000
Other creditors	18,837	22,837
	19,814	32,837

10 Funds

	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted funds				
<i>General</i>				
General	(46,345)	69,130	(108,987)	(86,202)
Restricted funds				
Dementia Support	50,407	-	-	50,407
Safe Places	56,737	50,000	(19,299)	87,438
GEM Kids	1,220	-	-	1,220
Tonic 44	19,780	32,332	(18,595)	33,517
Autistic Led	8,546	-	(96)	8,450
Veterans	4,267	20,000	(1,229)	23,038
Broadgate House	(91)	-	-	(91)
Advocacy	11,298	3,503	(4,201)	10,600
Men's Shed	(641)	241	(58)	(458)
M4M	877	1,480	(800)	1,557
Carers	990	-	-	990
Rem TV	275	-	-	275
Forget Me Not	(266)	-	(582)	(848)
Sunday Lunch	(162)	-	(240)	(402)
Focus	(11,144)	24,007	(5,972)	6,891
Pottery	974	-	(1,369)	(395)
FOC Crowland	3,121	-	(1,236)	1,885
COVID NET	3,000	2,085	(3,183)	1,902
COVID Lottery	10,447	66,293	(8,607)	68,133
Active Surfleet	-	1,700	(1,500)	200
Spalding GNS	-	100	-	100
Perinatal	-	42,000	(3,732)	38,268
Digital Exclusion	-	17,820	(186)	17,634
Taster Arts	-	9,900	-	9,900
Surfleet GNS	-	7,190	(5,295)	1,895
Winter Relief	-	21,320	(2,150)	19,170
Christmas Parcels	-	3,031	(1,039)	1,992
COVID Support	-	9,099	-	9,099
Food Larder	-	-	(5,189)	(5,189)
Lottery Strategy	-	-	(12,565)	(12,565)

Tonic Health

Notes to the Financial Statements for the Year Ended 31 May 2021

	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Lottery CCSF	-	-	(18,730)	(18,730)
Total restricted funds	<u>159,635</u>	<u>312,101</u>	<u>(115,853)</u>	<u>355,883</u>
Total funds	<u>113,290</u>	<u>381,231</u>	<u>(224,840)</u>	<u>269,681</u>
	Balance at 1 June 2019 £	Incoming resources £	Resources expended £	Balance at 31 May 2020 £
Unrestricted funds				
<i>General</i>				
General	(40,693)	75,903	(81,555)	(46,345)
Restricted				
Dementia Support	50,407	-	-	50,407
Safe Places	7,808	50,768	(1,839)	56,737
GEM Kids	1,220	-	-	1,220
Tonic 44	31,073	48,633	(59,926)	19,780
Autistic Led	5,407	7,758	(4,619)	8,546
Veterans	11,151	4,000	(10,884)	4,267
Broadgate House	(91)	-	-	(91)
Advocacy	7,759	9,459	(5,920)	11,298
Men's Shed	-	1,408	(2,049)	(641)
M4M	-	4,024	(3,147)	877
Carers	-	1,968	(978)	990
Rem TV	-	275	-	275
Forget Me Not	-	1,535	(1,801)	(266)
Sunday Lunch	-	625	(787)	(162)
Focus	-	30,898	(42,042)	(11,144)
Pottery	-	2,738	(1,764)	974
FOC Crowland	-	3,786	(665)	3,121
COVID NET	-	3,000	-	3,000
COVID LCC	-	250	(250)	-
COVID Lottery	-	11,447	(1,000)	10,447
Total restricted funds	<u>114,734</u>	<u>182,572</u>	<u>(137,671)</u>	<u>159,635</u>
Total funds	<u>74,041</u>	<u>258,475</u>	<u>(219,226)</u>	<u>113,290</u>

Tonic Health

Notes to the Financial Statements for the Year Ended 31 May 2021

Autistic Led - This is an 18+ autistic adult meeting group run for, and by, autistic adults.

Veterans - Providing peer mental health support to Veterans across South Lincolnshire and to create a monthly meeting group for Veterans to attend across the area.

Advocacy - The service will provide 1:1 support for people needing advice and guidance on a range of health and wellbeing issues, including information, signposting and form filling.

Dementia Support - Providing opportunities for people with dementia, their carers and family members to meet, socialise, and enjoy the varied activities.

Safe Places - A weekly meeting group which is open to anyone with experience of mental health problems.

GEM Kids - With the help of local businesses this project aims to engage with children to teach them about healthy eating by undertaking cookery activities.

Tonic 44 - Conversion of a disused former art studio into a community hub for the people in the local area.

Broadgate House - A one-off project to undertake improvements to the lighting of the property, to be more effective, energy efficient and desirable to users of the facilities.

Men's Shed - A meeting group for men to join and take part in community activities.

Tonic Health

Notes to the Financial Statements for the Year Ended 31 May 2021

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds 2021 £
Tangible fixed assets	-	44,768	44,768
Current assets/(liabilities)	(36,950)	261,867	224,917
Total net assets	<u>(36,950)</u>	<u>306,635</u>	<u>269,685</u>

	Unrestricted funds General £	Restricted funds £	Total funds 2020 £
Tangible fixed assets	-	55,520	55,520
Current assets/(liabilities)	(46,345)	104,117	57,772
Total net assets	<u>(46,345)</u>	<u>159,637</u>	<u>113,292</u>

12 Related party transactions

During the year Michael F Morris Ltd was charged £2,480 (2020: £3,060) for room hire. As at 31 May 2021 the charity owed Michael F Morris Ltd £18,837 (2020: £22,837). All transactions are on full commercial terms.

M Morris, a trustee, is a director of Michael F Morris Ltd.

Tonic Health

Statement of Financial Activities by fund for the Year Ended 31 May 2021

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and legacies		
Charitable activities	52,147	23,772
	<u>16,983</u>	<u>52,131</u>
Total income	<u>69,130</u>	<u>75,903</u>
Expenditure on:		
Charitable activities	<u>(59,735)</u>	<u>(81,555)</u>
Total expenditure	<u>(59,735)</u>	<u>(81,555)</u>
Net income/(expenditure)	<u>9,395</u>	<u>(5,652)</u>
Net movement in funds	9,395	(5,652)
Reconciliation of funds		
Total funds brought forward	<u>(46,345)</u>	<u>(40,693)</u>
Total funds carried forward	<u>(36,950)</u>	<u>(46,345)</u>

Tonic Health

Statement of Financial Activities by fund for the Year Ended 31 May 2021

	Total Restricted Funds 2021 £	Total Restricted Funds 2020 £
Income and Endowments from:		
Donations and legacies		
Charitable activities	82,239	23,153
	<u>229,863</u>	<u>159,418</u>
Total income	<u>312,102</u>	<u>182,571</u>
Expenditure on:		
Charitable activities	(165,104)	(137,668)
Total expenditure	<u>(165,104)</u>	<u>(137,668)</u>
Net income	<u>146,998</u>	<u>44,903</u>
Net movement in funds	146,998	44,903
Reconciliation of funds		
Total funds brought forward	<u>159,637</u>	<u>114,734</u>
Total funds carried forward	<u><u>306,635</u></u>	<u><u>159,637</u></u>

Tonic Health

Detailed Statement of Financial Activities for the Year Ended 31 May 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	134,386	46,925
Charitable activities (analysed below)	<u>246,846</u>	<u>211,549</u>
Total income	<u>381,232</u>	<u>258,474</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(224,839)</u>	<u>(219,223)</u>
Total expenditure	<u>(224,839)</u>	<u>(219,223)</u>
Net income	156,393	39,251
Net movement in funds	156,393	39,251
Reconciliation of funds		
Total funds brought forward	<u>113,292</u>	<u>74,041</u>
Total funds carried forward	<u><u>269,685</u></u>	<u><u>113,292</u></u>

Tonic Health

Detailed Statement of Financial Activities for the Year Ended 31 May 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
UK Government grants	50,459	11,205
Donations and gifts - Restricted	82,239	23,153
Donations and gifts - Unrestricted	1,688	12,567
	134,386	46,925
<i>Charitable activities</i>		
Sales within charitable activities	16,983	52,015
Ancillary trading income	-	116
Performance related grants	229,863	159,418
	246,846	211,549
<i>Charitable activities</i>		
Wages and salaries (restricted)	(34,365)	(16,666)
Wages and salaries	(69,689)	(25,697)
Subcontract cost	-	(8,782)
Rent and insurance	(16,153)	(15,017)
Utilities	(1,813)	(1,193)
Light, heat and power	(2,921)	(2,892)
Repairs and renewals	(246)	(1,970)
Projects expenditure	(76,111)	(115,627)
Projects expenditure (unrestricted)	(11,717)	(14,461)
Telephone and fax	(1,314)	(1,263)
Office expenses, cleaning and refreshments	(2,147)	(4,559)
Trade subscriptions	(898)	(1,033)
Sundry expenses	(456)	(1,509)
Marketing	(205)	(595)
Contribution to costs	(49,252)	-
Contribution to costs	49,252	-
Legal and professional fees	(1,349)	(2,519)
Bank charges	(79)	(65)
Depreciation of short leasehold property	(5,376)	(5,375)
	(224,839)	(219,223)