

Tonic Health

Annual Report and Financial Statements

for the Year Ended 31 May 2021

Approval

Tonic Health

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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

Approved

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
Trustee

Approval

Tonic Health

Statement of Trustees' Responsibilities

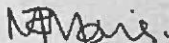
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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
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.

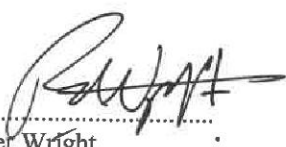
Independent examiner's statement

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		69,130	312,102	381,232
Expenditure on:				
Charitable activities		(59,735)	(165,104)	(224,839)
Total expenditure		(59,735)	(165,104)	(224,839)
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	(36,950)	306,635	269,685
	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		75,903	182,571	258,474
Expenditure on:				
Charitable activities		(81,555)	(137,668)	(219,223)
Total expenditure		(81,555)	(137,668)	(219,223)
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	(46,345)	159,637	113,292

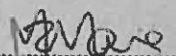
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 10.

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 23/03/22 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 charity 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
	16,983	229,863	246,846	211,549

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	21	13

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	55,520	55,520
At 31 May 2021	55,520	55,520
Depreciation		
At 1 June 2020	5,376	5,376
Charge for the year	5,376	5,376
At 31 May 2021	10,752	10,752
Net book value		
At 31 May 2021	44,768	44,768
At 31 May 2020	50,144	50,144

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
	<u>19,814</u>	<u>32,837</u>

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	159,635	312,101	(115,853)	355,883
Total funds	113,290	381,231	(224,840)	269,681
	Balance at 1 June 2019 £	Incoming resources £	Resources expended £	Balance at 31 May 2020 £
Unrestricted funds				
General				
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	114,734	182,572	(137,671)	159,635
Total funds	74,041	258,475	(219,226)	113,290

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	(36,950)	306,635	269,685

	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	(46,345)	159,637	113,292

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	52,147	23,772
Charitable activities	16,983	52,131
Total income	69,130	75,903
Expenditure on:		
Charitable activities	(59,735)	(81,555)
Total expenditure	(59,735)	(81,555)
Net income/(expenditure)	9,395	(5,652)
Net movement in funds	9,395	(5,652)
Reconciliation of funds		
Total funds brought forward	(46,345)	(40,693)
Total funds carried forward	(36,950)	(46,345)

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	82,239	23,153
Charitable activities	229,863	159,418
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	146,998	44,903
Net movement in funds	146,998	44,903
Reconciliation of funds		
Total funds brought forward	159,637	114,734
Total funds carried forward	<u>306,635</u>	<u>159,637</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	<u>156,393</u>	<u>39,251</u>
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
	<u>134,386</u>	<u>46,925</u>
<i>Charitable activities</i>		
Sales within charitable activities	16,983	52,015
Ancillary trading income	-	116
Performance related grants	229,863	159,418
	<u>246,846</u>	<u>211,549</u>
<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)
	<u>(224,839)</u>	<u>(219,223)</u>