



**A Charitable Incorporated Organisation
Registered charity number 1181216**

**Trustees' Report and
Financial Statements
for the year ended
31 March 2022**

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Administrative details of the charity and its trustees

Dose of Nature is a Charitable Incorporated Organisation ('CIO').

Charity registration number: 1181216

Website: www.doseofnature.org.uk

Principal office of the charity:

51 Gloucester Road

Richmond

Surrey

TW9 3BT

Chief Executive and Lead Psychologist:

Dr Alison Greenwood, DPsych

Trustees:

Sir Mark Rowley (Chair)

Dr Dan Bloomfield

Ms Meena Bond

Ms Kerry Godden

Dr Faisal Islam

Dr Amelia Kidd

Professor Martin Milton

Structure, Governance and Management

The governing document of the CIO adopts the 'Association' Model Constitution, as registered with the Charities Commission on 17 December 2018.

At the start of the period under review, the day-to-day activities of the charity were led and delivered by Dr Alison Greenwood and an Operations Manager. During the year, the charity recruited an additional Operations Manager, a second Counselling Psychologist, a Communications and Engagement Manager and an Operations Assistant. In addition to these paid members of staff, the charity has over 50 volunteer Dose of Nature Guides, all of whom have completed a full training programme under the direction of Dr Greenwood. Overview is provided by the trustees listed above.

Financial review

The year to 31 March 2022 was the third full year of activities and has seen the charity expand its operations, as described more fully on pages 3-4 of this Trustees' Report. At the end of 31 March 2022, the charity has total funds of £91,426, an increase on the 31 March 2021 position which stood at £46,949. The increase is primarily a result of the receipt of a grant from NHS SW London CCG in amount of £49,600, which will be spent during the year to March 2023.

The trustees recognise the need for a coherent policy on the level of reserves held. The aim of the trustees is to build a level of reserves which will enable a proportion to be set aside in a Designated Fund, to meet financial obligations to employees and any others, in the unlikely event of the charity ceasing to exist. At the end of this current year, the trustees have transferred a further £12,000 to this Designated Fund, bringing the total to £24,000; the goal is to build the fund over time to approximate three months of committed operating cash outflows of the charity. The remaining unrestricted funds of £17,826 are available to continue to support the work of the charity as described in this Trustees' Report.

Objectives and activities

Dose of Nature is a mental health charity whose purpose is to improve the mental health and wellbeing of individuals through increased engagement with the natural world. Our work is rooted in a wealth of scientific evidence that demonstrates the physiological and psychological benefits of spending time in nature, and we work with both clinical populations, through our Dose of Nature Prescription Programme, and non-clinical groups, delivering our wellbeing workshops, training sessions and seminars to the general population.

A Dose of Nature Prescription

We deliver 'nature prescriptions' to people referred by their GP with a wide range of mental health issues, including depression, anxiety, stress, bereavement, trauma, and addiction. Through a combination of education, first-hand experience, and practical and motivational support, we encourage a greater connection with nature, and inspire lifestyle changes that have a significant and lasting impact on mental wellbeing. Our model is a positive, hopeful and outward-looking approach to mental health.

With an understanding of the importance of an individual approach, and at the same time recognising many people's need for increased social interaction, our programme offers a highly flexible 1:1 10-week programme, alongside multiple opportunities for participating in a wide range of group activities for an unlimited amount of time. Our nature prescriptions are a genuine alternative to both medication and more traditional psychological interventions; they are led by chartered psychologists, delivered by trained and supervised volunteers, and draw on the curative power of nature.

Our recovery rates are significantly higher than those for comparable mental health interventions such as CBT (over 75% for a Dose of Nature Prescription, compared with 33-50% for an equivalent NHS treatment). As a result of our nature prescriptions, many clients reduce, and frequently cease, their medication, and report significant lifestyle changes such as returning to work or university, finding a job, doing voluntary work, or undertaking new training. Furthermore, with a focus on developing new habits, independent of the person delivering the 10-week programme, clients have a life-long resource in nature that is free, accessible, and sustainable.

Individuals are referred by their GP or other health professional, and, after an initial consultation with a psychologist, a specially trained Dose of Nature Guide (a volunteer) meets with them on a weekly basis for a period of 10 weeks in natural environments that are local to them. In addition to this individual programme, individuals on the programme also have the opportunity to participate in a range of group activities, for example courses in nature-based creative writing, birdwatching, art in nature, nature-inspired poetry, mindfulness sessions, nature photography and film making, knitting and nattering in nature, outdoor yoga, tennis classes, and group walks.

Wellbeing Workshops

Our workshops and seminars are designed to promote the mental health benefits of engaging with the natural world, to the general population. They are informative, fun, interactive and restorative, and have been in high demand since the charity began. We have delivered wellbeing workshops to a wide variety of groups including children, adolescents, students, new parents, older adults, community friendship groups, carers, refugees, firefighters, and survivors of domestic abuse.

Young Person's Programme

At the beginning of 2022, in response to demand from many of our GPs and members of the local community, we extended our Dose of Nature Prescription Programme to young people between the ages of 15 and 17.

As with our adult nature prescriptions, this is a psychological programme, developed, overseen, and supervised by Chartered Psychologists. It includes an individual psychological assessment and mid and end of programme reviews, alongside ongoing training, consultation, and supervision of our Dose of Nature Guides. The programme is overseen by Dr Georgina Gould, Clinical Lead for Children and Young People. Georgina has extensive experience of working with young people including 7 years' experience within Child and Adolescent Mental Health Services (CAMHS).

Our nature prescriptions for young people are a one-one intervention but with opportunities to access groups; they take young people away from screens, decrease anxiety, increase mood, and build resilience, confidence, and self-esteem. Our prescriptions are fun, interesting, optimistic and forward-looking, and encourage the use of nature as a free and accessible resource that will always be there. With no waiting lists, high engagement and impressive outcome measures, they have been well received by GPs and young people alike.

Additional Activities

Training and consultancy

We deliver lectures and training sessions for people responsible for the wellbeing of others, and previous groups have included psychologists, GPs, psychiatrists, teachers, employers, and charity leaders. We also train leaders to train others.

Research

Our Lead Psychologist was co-chair of the MARCH national research group Nature, Outdoors and Mental Health in 2021; her own research has been published in the Journal of Environmental Psychology, and she regularly delivers lectures and seminars on the mental health benefits of nature. Dose of Nature's programme has been part of separate research studies at the University of Surrey, the University of Exeter, and Liverpool John Moores University. Dr Greenwood is currently a co-investigator on a university-led research project investigating sustainability in nature-based interventions.

Young People

In 2021-2022, we offered volunteering opportunities to students participating in the Duke of Edinburgh Award Scheme and helped them to achieve their Bronze and Silver Awards. We have Dose of Nature youth ambassadors and provide work experience opportunities for sixth formers and university students.

Achievements and Performance

Nature Prescriptions

In 2022, we extended our nature prescriptions to the 22 GP practices in the Borough of Kingston-upon Thames. Dose of Nature is now embedded in 51 GP surgeries across South-West London, as well as numerous other mental health organisations, within both the NHS and the third sector.

In the first three years of operation, the Dose of Nature Prescription Programme has achieved the following:

- Over 650 referrals from 51 GP practices and a further 7 mental health organisations
- 62 volunteers recruited and trained to be Dose of Nature Guides
- 98% of clients have reported a reduction in anxiety and depression
- 7.6 mean reduction in depression scores (using the PHQ-9 27-point scale for depression)
- 7.9 mean reduction in anxiety scores (using the GAD-7 21-point scale for anxiety)
- Recovery rate of 76% (compared with 51% for an equivalent short-term therapy in NHS IAPT services)

Surrey Hub

Surrey County Council have committed to fund Dose of Nature in setting up a new hub in North Guildford, an urbanised area of Surrey, identified as being an area of high social deprivation.

Wellbeing workshops

We have delivered over 50 workshops, seminars, and training sessions, promoting the mental health benefits of nature to over 2,000 people, in person and online.

Collaborations

We have worked with English Heritage, National Trust, Kew Gardens, and Royal Parks, as well as the Universities of Exeter, Surrey, Liverpool John Moores University and Regent's.

Media

Dose of Nature has been featured in articles in both local and national newspapers, including the Guardian newspaper, the i newspaper, and The Week, and has also featured on the BBC and ITV national News.

Individual Case Studies

Evidence from individual clients illustrates the effectiveness of our Dose of Nature prescriptions and demonstrates the way in which they have transformed the lives of people struggling with mental health issues. Below are just a few examples (changes have been made to ensure anonymity):

Michelle is a 23-year-old who had suffered a traumatic childhood bereavement and been persistently bullied at school. Following a suicide attempt, she had dropped out of university half-way through her second year, and at the time she was referred to our service (via her mother's visit to the GP on her behalf), she had not left her house for three years. She had refused all other therapy, but agreed to meet our psychologist to discuss a nature prescription in a small green space just by her home. Whilst initially extremely anxious, over a period of ten weeks she was able to build a strong and trusting relationship with her Dose of Nature Guide, and progressed from a fifteen minute chat on a nearby bench in week one, to enjoying hour-long walks along the river together by the end of ten weeks. Since completing her nature prescription, Michelle is regularly going outside on her own, she has reconnected with old friends, and just before lockdown felt confident enough to reapply to university to complete her degree.

She said of her Dose of Nature prescription: *"Dose of Nature has been brilliant. I'd completely lost all my confidence and couldn't ever imagine going out again, let alone returning to uni."*

Claire is a 35-year-old woman living alone in a one-bedroom flat. She has a 13-year-old daughter, who lived with her until three years ago when she suffered a psychotic episode and was hospitalised. As a child she suffered severe physical, psychological and sexual abuse at home, and this traumatic childhood led to a drug addiction that lasted 17 years. At the time of her assessment, Claire had been discharged from secondary care services, and was no longer experiencing psychotic symptoms, but presented as low in mood and highly anxious; she rarely left the house, and spent long periods of time isolated and with very little to occupy her. Claire immediately embraced the opportunity to visit different parks and gardens around the Borough with her Dose of Nature Guide, and enjoyed all the activities and exercises designed to increase her connection with nature. By the end of her ten-week prescription she was starting every day with a walk. Her confidence increased and she enrolled at Richmond Adult Education College, initially to study basic English and Maths, but she has since progressed to studying higher level office and business skills. She is also working on a voluntary basis to gain work experience, with a view to getting an office job. She has passed on her new enthusiasm for the outdoors to her daughter, who now spends every weekend with her, and they enjoy exploring new green spaces together. After years of abusive relationships, and then many years alone, she has recently begun a relationship with someone she describes as *"kind and considerate"*. She has also recently completed the Dose of Nature training to become a volunteer Dose of Nature Guide, stating *"I want to help others with mental health issues"*. Claire is now positive and hopeful about her future, seeing her dream of *"a normal life"* as realistic and achievable.

She said of her Dose of Nature Prescription: *"This has completely changed my life. In every way. I would never have gone back to college or thought it was possible to feel completely well again before Dose of Nature. My Dose of Nature Guide made me feel normal, and not like someone with mental health issues like other services and therapy have always done. Going out into nature every day and learning to really notice everything, it really lifts my mood, I feel so much more positive and confident. I cannot believe how much my life has changed. For the first time in my life I feel normal and excited about the future."*

Individual Case Studies (continued):

Jonathan is a 57-year-old deputy-head teacher of a secondary school. He has two grown-up children and having divorced two years ago, he now lives alone. Until recently, he had no history of mental health issues, and no previous experience of therapy. When he was referred to our services by his GP, he had already been off work with stress for two months and was taking anti-depressants for his low mood. He felt his medication was not helping and reported feeling empty, unmotivated and hopeless about the future. Jonathan had always liked being outside in nature, but since his divorce he had found himself going out less and less frequently, and when he did go out, he found little joy in nature: he walked briskly for exercise, and usually listened to podcasts whilst walking. He was immediately fascinated by the science behind the mental health benefits of nature and engaged very positively and actively with the Dose of Nature programme. He enjoyed his weekly meetings with his Guide and embraced a more mindful way of being in nature, learning to slow down and notice the natural environment around him. He was conscientious about taking his daily dose of nature and regularly practised the activities and exercises he had experienced with his Guide. He described being in nature as “*calming and grounding*” as well as “*energising, refreshing and restorative*”. By session five he said he felt he had turned a corner and was feeling more positive, and “*the darkness seems to have lifted*”.

Jonathan returned to work shortly after completing our programme and is no longer taking anti-depressants.

Frances is a 75-year-old woman and the full-time carer for her husband who has recently had a stroke. She has led a busy life pursuing a successful career and bringing up a family. However, with her children married and living away, and a disabled husband to look after, she reported finding little joy in her life; she was having difficulty sleeping and was taking sleeping pills but was reluctant to take anti-depressants in spite of “*feeling low all the time*”. Her GP referred her to our service with depression, but she was sceptical about how helpful it could be for her due to her mobility issues. However, she was able to drive, and her Dose of Nature Guide found different natural spaces that she could easily drive to, so they could sit together and enjoy the natural environment around them. Frances used to paint, and encouraged by her Guide and inspired by nature, she began to paint and sketch again. At the end of ten weeks, Frances joined both our ‘art in nature’ and our ‘writing in nature’ groups and is a regular attendee.

She says of her Dose of Nature Prescription: “*With so very many thanks again to you for my Dose of Nature prescription, you have quite literally saved my life - you have really uplifted my life and spirit more than I can properly say.*”

And her son writes: “*I could not possibly have anticipated how incredibly positive the effect has been on my mother’s outlook on life - she is now engaged, upbeat and stimulated. Amazing. As an outsider looking in, you seem like an incredible group of people who have stumbled across a model with an impact which I would never have imagined – thank you!*”

Plans for future periods

The charity aims to continue to grow the volume of activities delivered, and has set itself ambitious goals for the year to March 2023. The growth will be closely monitored by the trustees, to ensure that at all times the charity is operating within the constraints of its available resources and funding, but with the goal of reaching a number of milestones.

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

Signed on behalf of the trustees:

A handwritten signature in blue ink, appearing to read 'Mark Rowley', with a long, sweeping tail.

Sir Mark Rowley

Chair

Date:

A handwritten date in blue ink, reading '9th May 2022'.

Statement of Financial Activities for the year ended 31 March 2022

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Mar 22 £	Mar 21 £
Income from:						
Donations and grants	2	96 454	-	78 600	175 054	121 811
Charitable activities	3	2 630	-	-	2 630	6 291
Total		99 084	-	78 600	177 684	128 102
Expenditure on:						
Raising funds		(54)	-	-	(54)	(216)
Charitable activities	4	(104 153)	-	(29 000)	(133 153)	(91 228)
Other		-	-	-	-	-
Total		(104 207)	-	(29 000)	(133 207)	(91 444)
Net income/(expenditure)		(5 123)	-	49 600	44 477	36 658
Transfers between funds		(12 000)	12 000	-	-	-
Net movement in funds		(17 123)	12 000	49 600	44 477	36 658
Reconciliation of funds:						
Total funds brought forward		34 949	12 000	-	46 949	10 291
Total funds carried forward		17 826	24 000	49 600	91 426	46 949

All income and expenditure is derived from continuing activities.

There were no recognised gains or losses for the current period other than those included in the Statement of Financial Activities.

The notes on pages 12 to 17 form part of these Financial Statements.

Balance Sheet as at 31 March 2022

	Notes	Mar 22 £	Mar 21 £
Fixed assets	7	-	-
Current assets:			
Debtors	8	58 300	25 392
Cash at bank and in hand	9	35 796	24 651
Total current assets		94 096	50 043
Liabilities:			
Creditors: amounts falling due within one year	10	(2 670)	(3 094)
Net current assets		91 426	46 949
Net assets		91 426	46 949
The funds of the charity:			
Restricted funds	12	49 600	-
Unrestricted funds	13	17 826	34 949
Designated funds	14	24 000	12 000
Total charity funds		91 426	46 949

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved on 9 May 2022 and signed on behalf of the trustees by:



Sir Mark Rowley
Trustee

The notes on pages 12 to 17 form part of these Financial Statements.

Statement of Cashflows for the year ended 31 March 2022

	Mar 22 £	Mar 21 £
Net income/(expenditure)	44 477	36 658
(Increase)/decrease in debtors	(32 908)	(21 142)
(Decrease)/increase in creditors	(424)	(522)
Net cash provided by operating activities	11 145	14 994
Cash and cash equivalents		
At start of period	24 651	9 657
At 31 March	35 796	24 651

Notes to the Financial Statements for the year ended 31 March 2022

1. Accounting policies

General information and basis of preparation

Dose of Nature is a Charitable Incorporated Organisation and a registered charity, number 1181216. The financial statements have been prepared in accordance with Accounting and Reporting by Charities.

In so doing, the financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK, The Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied.

Income recognition

Items of income are recognised in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that the receipt of the income is considered probable;
- the amount can be measured reliably.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and that the amount can be measured reliably.

Expenditure is allocated to each activity where the costs relate directly to that activity. Support costs, including governance costs, that do not relate directly to any activity are apportioned to each activity on the basis of staff time.

Expenditure is included under the following headings:

- Raising Funds, which comprises the costs associated with attracting voluntary donations and grants
- Charitable activities, which comprises the costs associated with running the various activities, services and projects for the beneficiaries of the charity.

Notes to the Financial Statements for the year ended 31 March 2022

1. Accounting policies (continued)

Fund accounting

Unrestricted general funds are those which are freely available for use in furtherance of the objects of the charity. Designated funds are unrestricted funds set aside by the trustees for particular purposes. Restricted funds can only be used in accordance with the wishes of the donor or have been raised for a particular purpose.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the year to which they relate.

2. Income from donations and grants

	Mar 22 £	Mar 21 £
<i>Restricted grants:</i>		
NHS SW London CCG	59 600	-
LBRUT: Richmond Voluntary Fund	19 000	-
Richmond Parish Lands	-	9 250
The London Community	-	9 500
Charities Trust	-	1 000
Ham Amenities	-	250
Richmond in Bloom	-	250
Total restricted grants	78 600	20 250
<i>Unrestricted donations:</i>		
Richmond Parish Lands	35 000	35 000
HighwayOne	-	15 000
Maingot Trust	10 000	10 000
Thames Water	-	5 000
LBRUT	-	4 920
St Anne's Kew	2 300	-
Mortlake Parish	1 819	1 819
Johnson Mathy	-	300
Private donors	46 905	29 522
Total unrestricted donations	96 454	101 561
Total income from donations and grants	175 054	121 811

Notes to the Financial Statements for the year ended 31 March 2022

3. Income from charitable activities

	Mar 22 £	Mar 21 £
<i>Workshops, lectures and seminars:</i>		
University of Exeter research	1 500	2 000
NHS Recovery College	-	2 000
English Heritage	-	2 200
Royal Botanical Gardens Kew	-	600
Regents College	-	150
Urban Growth, London	-	200
Other income	1 130	1 141
Total income from charitable activities	<u>2 630</u>	<u>6 291</u>

4. Expenditure on charitable activities

	Mar 22 £	Mar 21 £
Cost of providing programmes and workshops which promote and develop the mental health benefits of engaging with the natural world	<u>133 153</u>	<u>91 228</u>

Expenditure on charitable activities is comprised of direct costs and support costs, as follows:

Direct costs

Included within expenditure on charitable activities are direct costs as follows:

	Mar 22 £	Mar 21 £
Wages and salaries	112 459	81 687
Other direct costs	13 579	5 753
Total direct costs	<u>126 038</u>	<u>87 440</u>

Support costs

Included within expenditure on charitable activities are support costs as follows:

	Mar 22 £	Mar 21 £
Premises	1 679	1 500
Office costs	5 436	2 288
Total direct costs	<u>7 115</u>	<u>3 788</u>

Governance including the verification of the Financial Statements, and the cost of the AGM and other committee meetings, is provided at no cost to the charity.

Notes to the Financial Statements for the year ended 31 March 2022

5. Trustee and board member expenses

During the year there were no payments made to trustees in respect of expenses or fees.

6. Staff costs

Total staff costs for the period excluding employers national insurance were £106,721 (2021: £77,739). Social security costs for the year were £5,737 (2021: £3,948), the charity having taken advantage of the Employment Allowance scheme made available by HMRC.

The charity had four employees (one full-time, three part-time) for the entirety of the current period, one part-time employee who left the charity in July 2021, and one part-time employee who joined the charity in March 2022 (2021: two employees). The charity operates a defined contribution pension scheme. Contributions by the charity into the scheme during the year totalled £2,966 (2021: £1,879). None of the Trustees or members of the Management Committee received any emoluments during the year.

7. Tangible fixed assets

The charity employed no fixed assets in the year under review.

8. Debtors

	Mar 22 £	Mar 21 £
Gift Aid recoverable	8 700	4 742
Other income	49 600	20 650
	<u>58 300</u>	<u>25 392</u>

9. Cash at bank

	Mar 22 £	Mar 21 £
Bank current account	<u>35 796</u>	<u>24 651</u>

10. Creditors: amounts falling due within one year

	Mar 22 £	Mar 21 £
Sundry creditors and accruals	<u>2 670</u>	<u>3 094</u>

Notes to the Financial Statements for the year ended 31 March 2022

11. Operating lease commitments

The charity has entered into no material, non-cancellable operating leases.

12. Restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers between funds	Balance at 31 March 2022 £
NHS SW London CCG	-	59 600	(10 000)	-	49 600
LBRUT: Richmond Voluntary Fund	-	19 000	(19 000)	-	-
Total	-	78 600	(29 000)	-	49 600

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers between funds	Balance at 31 March 2021 £
Richmond Parish Lands	-	9 250	(9 250)	-	-
The London Community	-	9 500	(9 500)	-	-
Charities Trust	-	1 000	(1 000)	-	-
Ham Amenities	-	250	(250)	-	-
Richmond in Bloom	-	250	(250)	-	-
Barnes Workhouse	2 500	-	(2 500)	-	-
D'Oyly Carte	-	-	-	-	-
Total	2 500	20 250	(22 750)	-	-

Restricted funds are held on trust to be applied to specific purposes.

Notes to the Financial Statements for the year ended 31 March 2022

13. Unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 March 2022 £
Unrestricted funds	34 949	99 084	(104 207)	(12 000)	17 826
Designated funds (Note 14)	12 000	-	-	12 000	24 000
	<u>46 949</u>	<u>99 084</u>	<u>(104 207)</u>	<u>-</u>	<u>41 826</u>

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 March 2021 £
Unrestricted funds	6 291	107 852	(68 694)	(10 500)	34 949
Designated funds (Note 14)	1 500	-	-	10 500	12 000
	<u>7 791</u>	<u>107 852</u>	<u>(68 694)</u>	<u>-</u>	<u>46 949</u>

14. Designated funds

	Mar 22 £	Mar 21 £
Wind-down costs	<u>24 000</u>	<u>12 000</u>

Dose of Nature (“DoN” or, “the Charity”): registered charity #1181216

Summary of work undertaken to support Independent Examiners Report on Financial Statements for the year ended 31 March 2022

Overview

Review took place during the period 10th to 15th December, 2022 and primarily consisted of:

1. Review of Charity’s founding document
2. Review of the Financial Statements contained within the charity’s Annual Report together with supporting documents primarily consisting of an excel workbook analyzing all bank account movements during the year
3. Discussion of the operations, controls, financial performance of the business and the process of accounts preparation with Mike Greenwood – the preparer of the Financial Statements

Background to Risk/Control environment:

1. DoN was founded by Alison Greenwood who provided all her time for free until prior to the FY20/21 as well as using her own financial resources to pay for other costs during the start-up of the Charity. Ms Greenwood was Chair of the trustees until FY20/21 when, having seen the Charity’s income increase substantially (as a direct result of her own dedication to fund raising as well as running the Charity’s programmes), the trustees determined she should receive remuneration for her work – at which point she resigned as a trustee to avoid any conflict.
2. FY21/22 was DoN’s third full year of activity and saw the charity expand its operations considerably. Compared to the prior year:
 - a. Total income rose 38.7% to £177,684
 - b. Spending on charitable activities increased by 46.0% to £133,153
 - c. Total funds as at 31/3/21 were 94.7% up on the prior year at £91,426
3. During FY21/22 DoN recruited an additional Operations Manager, a second Counselling Psychologist, a Communications and Engagement Manager and an Operations Assistant.
4. DoN’s accounting records and bookkeeping are undertaken by Mike Greenwood, husband of Ms Greenwood. Mr. Greenwood is an ACA, has worked in accountancy for over 30 years and is currently the CFO of a medium sized UK company. As such, he is more than qualified for the role. He receives no remuneration for his work for DoN.
5. The Charity’s income and expenditure are tracked via an excel spreadsheet designed by Mr Greenwood and on which I have based my review. The spreadsheet is used to manually codify each individual movement of the Charity’s bank account according to the type of income or expenditure it represents. The relatively low number of transactions flowing through the accounts makes this an appropriate and cost-effective way of accounting for the Charity.

Documentation Reviewed

Document	Review procedure	Comments
Accounting Excel Book	<ul style="list-style-type: none">- Review of staff costs reconciliation- Sample review of sundry expenditures for reasonableness- Request for explanation of all large (>£300) amounts (representing 37% of non-payroll costs)	<ul style="list-style-type: none">- In order- All smaller expense items appear reasonable- Satisfactory explanations received
Draft Accounts	<ul style="list-style-type: none">- Review of draft accounts and reconciliation of key captions to the accounting records- Review of adequacy of disclosures	<ul style="list-style-type: none">- In order- In order

Additional Review Procedures

In addition to the above, an Optional Checklist for Auditors and Independent Examiners was completed and is submitted together with the current summary.

Conclusions

I have satisfied myself, as Independent Examiner, that there are no matters relating to the Accounts of Dose of Nature for the year ended 31 March 2022 that require reporting to either the Trustees or the Charity Commission.

Dated: 15/12/22



Julian S Brown