



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

**Trustees' Report and  
Financial Statements  
for the year ended  
31 March 2023**

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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](http://www.doseofnature.org.uk)

Principal office of the charity:

51 Gloucester Road

Richmond

Surrey

TW9 3BT

Chief Executive:

Dr Alison Greenwood, DPsych

Trustees:

Sir Mark Rowley (Chair)

Dr Dan Bloomfield (resigned December 2022)

Ms Meena Bond

Ms Kerry Godden

Dr Faisal Islam

Dr Amelia Kidd

Professor Martin Milton

Mr Toby Seth (appointed July 2023)

Ms Amelia Gosal (appointed July 2023)

## 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.

During the period under review, the day-to-day activities of the charity were delivered by a team of three psychologists, including Chief Executive Dr Alison Greenwood, and an operations team consisting of four members of staff. In addition to those paid members of staff, the charity had over 70 volunteer Dose of Nature Guides, all of whom received enhanced DBS checks, completed a full training programme, including safeguarding, and continue to receive regular supervision and ongoing training from Dose of Nature psychologists. Since March 2023, the charity has recruited two additional psychologists for our Richmond base and a Lead Psychologist for our new hub in Surrey, as well as a further 20 Dose of Nature volunteers across both sites.

The trustees named above ensure the charity carries out its purposes for the public benefit, providing strategic and financial oversight.

## **Financial review**

The year to 31 March 2023 was the fourth full year of activities and has seen the charity expand its operations, as described more fully in this Trustees' Report. At the end of 31 March 2023, the charity has total funds of £166,105, an increase on the 31 March 2022 position which stood at £91,426. The increase is primarily a result of focusing on the raising of both restricted and unrestricted funds in advance of the expansion of operations planned for the year to March 2024. Income for the year to March 2023 totalled £313,541 (2022: £177,684). 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 £24,000 to this Designated Fund, bringing the total to £48,000, close to the goal of building the fund over time to approximate three months of committed operating cash outflows of the charity. The remaining unrestricted funds of £31,005 are available to continue to support the work of the charity as described in this Trustees' Report, while the restricted funds of £87,100 are the subject of regular reports to the providers of such funds as to how they have been applied.

## **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. We work with both clinical populations, through our Dose of Nature Prescription Programme, and the general population, delivering wellbeing workshops, training sessions, seminars and lectures. A further important aspect of our work is our contribution to the growing body of research demonstrating the mental health and wellbeing benefits of spending time in nature.

### ***A Dose of Nature Prescription***

We deliver 'nature prescriptions' to people referred by their GP with a wide range of mental health problems, including depression, anxiety, stress, bereavement, trauma, addiction, and long covid. 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.

We believe in the importance of an individual approach for those suffering with mental health problems and offer a highly flexible one-to-one 8-week programme that is tailored to the specific needs and preferences of our clients. We also recognise the importance of offering access to ongoing support in order to reduce the likelihood of relapse, and therefore, alongside the one-to-one element of our programme, we offer a wide range of nature-based groups, that remain available to all of our clients on a drop-in basis and 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 approximately 50% for an equivalent NHS intervention). 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 8-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, they are matched with a specially trained volunteer Dose of Nature Guide who meets with them on a weekly basis for a period of 8 weeks in natural environments that are easily accessible and local to them. Following or alongside this 8-week course, our clients have the opportunity to join any or all of our group activities, including nature-based creative writing, birdwatching, art in nature, nature-inspired poetry, mindfulness sessions, nature photography, knitting and nattering in nature, outdoor yoga, qigong, 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, charity leaders, people experiencing homelessness, refugees, firefighters, and survivors of domestic abuse.

### ***Young People's Programme***

At the beginning of 2022, in response to demand from many of our referring 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 that includes an individual psychological assessment, a 6-week course with a dedicated volunteer Dose of Nature Guide and an end of programme review. In addition, there are opportunities to join nature-based groups specifically developed for young people. 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 take young people away from screens, decrease anxiety, increase mood, and build resilience, confidence, and self-esteem. They are fun, interesting, optimistic and forward-looking, and encourage the use of nature as a free and accessible resource that will last a lifetime. With no waiting lists, high engagement rates and impressive outcome measures, they have been well received by GPs and young people alike.

### ***Research***

We are committed to advancing the research into the mental health benefits of engaging with the natural world. In the past, Dose of Nature's Prescription Programme has been part of research studies at a number of universities including the Universities of Surrey, Exeter, and Liverpool John Moores. In one of these we partnered with Dr Kaye Richards and Dr James Fullam on a UKRI funded project to develop a practical resource on 'Sustainability Indicators when Utilising Nature for Mental Health'.

We are currently collaborating with two professors from the London School of Economics, Dr Kate Laffan and Dr Chirs Krekel, on a year-long RCT (Randomised Control Trial) investigating the efficacy of our Dose of Nature Prescription Programme. As well as evaluating the impact on individuals' wellbeing, the research is measuring the effect of increasing people's engagement with the natural world on their pro-environmental behaviour.

Dose of Nature has also been the focus of a number of Masters students research studies investigating different aspects of nature's mental health benefits, including a current project specifically examining the benefits of our Dose of Nature Prescription Programme for young people aged 15 to 17.

### ***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. For example, we trained a client engagement officer from the homelessness charity SPEAR in the mental health benefits of nature, and as a result, nature as a resource for mental wellbeing is being integrated into the support they offer their clients.

We are often asked to present at conferences and symposiums. For example, our CEO was recently invited to provide keynote speeches at Surrey County Council's Green Health and Wellbeing event, 'Cultivating a Green Health and Wellbeing Movement in Surrey, and at the National Trust's London and South-East regional conference.

## **Achievements and Performance**

### ***Reaching more people with our Nature Prescriptions***

In March 2022, we extended our nature prescriptions to all 22 GP practices in the Borough of Kingston-upon-Thames.

In response to demand for our referring GPs to extend our nature prescriptions to young people, aged 15-17, we have adapted our programme to suit the specific needs of young people, and as well as GPs, we now take referrals from Tiers Two and Three CAMHS teams, young people's counselling service Off the Record, and the Leaving Care team.

Having been funded by Surrey County Council to deliver our nature prescriptions to patients from eight GP surgeries across North Guildford, in 2023, a further 15 GP surgeries across East Guildford and East and West Waverley asked to refer their patients to our service.

### ***Performance Data***

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

- Over 1,000 referrals from 70 GP practices and a further seven mental health organisations
- Over 100 volunteers recruited and trained to be Dose of Nature Guides
- Over 95% of clients have reported a reduction in anxiety and depression
- 7 point mean reduction in depression scores (using the PHQ-9 27-point scale for depression)
- 8 point mean reduction in anxiety scores (using the GAD-7 21-point scale for anxiety)
- Recovery rate of 75% (compared with 50% for an equivalent short-term therapy in NHS IAPT services)
- Delivery of over 250 workshops, seminars, and training sessions, promoting the mental health benefits of nature.

### ***Collaborations***

Alongside numerous local environmental and mental health organisations, we have worked with a number of prestigious national organisations, including English Heritage, National Trust, Shaw Trust and Kew Gardens. In addition, we have collaborated with a number of academic institutions, including the London School of Economics, Regent's University and the Universities of Exeter, Surrey, Liverpool John Moores, and Roehampton.

### ***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 in numerous podcasts and 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, 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 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 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."*



**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 eight 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!”*

## Future Plans

The charity aims to continue both to grow its influence in the sector and to extend its reach, in order that more people access the mental health benefits of nature. 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.

## 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 black ink, appearing to read 'Mark Rowley', with a large, stylized flourish at the end.

Sir Mark Rowley

Chair

Date:

A handwritten date in black ink, reading '4<sup>th</sup> December 2023', with a stylized flourish at the end.

## Statement of Financial Activities for the year ended 31 March 2023

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Mar 23 £	Mar 22 £
<b>Income from:</b>						
Donations and grants	2	170 577	-	138 087	308 664	175 054
Charitable activities	3	4 877	-	-	4 877	2 630
<b>Total</b>		<b>175 454</b>	<b>-</b>	<b>138 087</b>	<b>313 541</b>	<b>177 684</b>
<b>Expenditure on:</b>						
Raising funds		-	-	-	-	(54)
Charitable activities	4	(138 275)	-	(100 587)	(238 862)	(133 153)
Other		-	-	-	-	-
<b>Total</b>		<b>(138 275)</b>	<b>-</b>	<b>(100 587)</b>	<b>(238 862)</b>	<b>(133 207)</b>
<b>Net income/(expenditure)</b>		<b>37 179</b>	<b>-</b>	<b>37 500</b>	<b>74 679</b>	<b>44 477</b>
Transfers between funds		(24 000)	24 000	-	-	-
Net movement in funds		13 179	24 000	37 500	74 679	44 477
<b>Reconciliation of funds:</b>						
Total funds brought forward		17 826	24 000	49 600	91 426	46 949
<b>Total funds carried forward</b>		<b>31 005</b>	<b>48 000</b>	<b>87 100</b>	<b>166 105</b>	<b>91 426</b>

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 13 to 18 form part of these Financial Statements.

## Balance Sheet as at 31 March 2023

	Notes	Mar 23 £	Mar 22 £
<b>Fixed assets</b>	7	-	-
<b>Current assets:</b>			
Debtors	8	40 011	58 300
Cash at bank and in hand	9	126 686	35 796
Total current assets		166 697	94 096
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	10	(592)	(2 670)
<b>Net current assets</b>		166 105	91 426
<b>Net assets</b>		166 105	91 426
<b>The funds of the charity:</b>			
Restricted funds	12	87 100	49 600
Unrestricted funds	13	31 005	17 826
Designated funds	14	48 000	24 000
<b>Total charity funds</b>		166 105	91 426

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 4 December 2023 and signed on behalf of the trustees by:

Sir Mark Rowley  
Trustee

The notes on pages 13 to 18 form part of these Financial Statements.

## Statement of Cashflows for the year ended 31 March 2023

	Mar 23 £	Mar 22 £
Net income/(expenditure)	74 679	44 477
(Increase)/decrease in debtors	18 289	(32 908)
(Decrease)/increase in creditors	(2 078)	(425)
<b>Net cash provided by operating activities</b>	<b>90 890</b>	<b>11 144</b>
<b>Cash and cash equivalents</b>		
At start of period	35 796	24 652
<b>At 31 March</b>	<b>126 686</b>	<b>35 796</b>

## Notes to the Financial Statements for the year ended 31 March 2023

### 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 2023

### 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 23 £	Mar 22 £
<i>Restricted grants:</i>		
NHS SW London CCG	49 600	59 600
LBRUT: Richmond Voluntary Fund	987	19 000
Prudence Trust	50 000	-
Surrey CC	37 500	-
Total restricted grants	138 087	78 600
<i>Unrestricted donations:</i>		
Richmond Parish Lands	35 000	35 000
HighwayOne	10 000	-
Maingot Trust	15 000	10 000
Barnes Fund	10 000	-
Richmond Mayor's Charity	14 856	-
Open Gardens	8 500	-
Kew Fete	2 000	-
St Anne's Kew	2 100	2 300
Mortlake Parish	1 819	1 819
St Luke's Kew	596	-
NHS Surrey Heartlands Citizen's Panel	494	-
Hallets Estate Agents	3 000	-
Private donors	36 565	46 905
Legacy	25 000	-
Other	5 647	430
Total unrestricted donations	170 577	96 454
Total income from donations and grants	308 664	175 054

## Notes to the Financial Statements for the year ended 31 March 2023

### 3. Income from charitable activities

	Mar 23 £	Mar 22 £
<i>Workshops, lectures and seminars:</i>		
University of Exeter research	-	1 500
English Heritage	2 200	-
Fountain Centre	500	-
Royal Parks	300	-
Book publishing	1 000	-
Other income	877	1 130
Total income from charitable activities	<u>4 877</u>	<u>2 630</u>

### 4. Expenditure on charitable activities

	Mar 23 £	Mar 22 £
Cost of providing programmes and workshops which promote and develop the mental health benefits of engaging with the natural world	<u>238 862</u>	<u>133 153</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 23 £	Mar 22 £
Wages and salaries	207 150	112 459
Other direct costs	25 378	13 579
Total direct costs	<u>232 528</u>	<u>126 038</u>

#### Support costs

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

	Mar 23 £	Mar 22 £
Premises	1 920	1 679
Office costs	4 413	5 436
Total direct costs	<u>6 333</u>	<u>7 115</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 2023

### 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 £192,976 (2022: £106,721). Social security costs for the year were £14,174 (2022: £5,737), the charity having taken advantage of the Employment Allowance scheme made available by HMRC.

The charity had 3 employees at the start of the current period (full and part time), and 7 at the end (full and part time).

The charity operates a defined contribution pension scheme. Contributions by the charity into the scheme during the year totalled £4,775 (2022: £2,966).

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 23 £	Mar 22 £
Gift Aid recoverable	2 511	8 700
Other income	37 500	49 600
	<u>40 011</u>	<u>58 300</u>

### 9. Cash at bank

	Mar 23 £	Mar 22 £
Bank current account	<u>126 686</u>	<u>35 796</u>

### 10. Creditors: amounts falling due within one year

	Mar 23 £	Mar 22 £
Sundry creditors and accruals	<u>592</u>	<u>2 670</u>

## Notes to the Financial Statements for the year ended 31 March 2023

### 11. Operating lease commitments

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

### 12. Restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers between funds	Balance at 31 March 2023 £
NHS SW London CCG	49 600	49 600	(49 600)	-	49 600
LBRUT: Richmond Voluntary Fund	-	987	(987)	-	-
Surrey CC	-	37 500	(37 500)	-	-
Prudence Trust	-	50 000	(12 500)	-	37 500
Total	49 600	138 087	(100 587)	-	87 100

  

	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

Restricted funds are held on trust to be applied to specific purposes. Regular reports are made to the fund providers as to how those funds are applied.

## Notes to the Financial Statements for the year ended 31 March 2023

### 13. Unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 March 2023 £
Unrestricted funds	17 826	175 454	(138 275)	(24 000)	31 005
Designated funds (Note 14)	24 000	-	-	24 000	48 000
	<b>41 826</b>	<b>175 454</b>	<b>(138 275)</b>	<b>-</b>	<b>79 005</b>

  

	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
	<b>46 949</b>	<b>99 084</b>	<b>(104 207)</b>	<b>-</b>	<b>41 826</b>

### 14. Designated funds

	Mar 23 £	Mar 22 £
Wind-down costs	48 000	24 000

## **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 2023.

### **Overview**

Review took place during the period 20<sup>th</sup> November to 11<sup>th</sup> December, 2023 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. Review on sample basis, of employment contracts, the contract with Surrey CC, expense claims and sundry expenses incurred
4. 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. FY22/23 was DoN’s fourth full year of activity and saw the charity expand its operations considerably. Compared to the prior year:
  - a. Total income rose 76.5% to £313,541
  - b. Spending on charitable activities increased by 79.4% to £238,862
  - c. Total funds as at 31/3/23 were 81.7% up on the prior year at £166,105
3. During FY22/23 DoN continued to increase its staff headcount as detailed in the annual report
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, although this should be monitored as the Charity grows.

#### Documentation Reviewed

Document	Review procedure	Comments
Accounting Excel Book	<ul style="list-style-type: none"><li>- Review of staff costs reconciliation</li><li>- Sample review of sundry expenditures for reasonableness</li><li>- Request for explanation of all large (&gt;£300) amounts (representing 50.6% of all non-payroll costs)</li></ul>	<ul style="list-style-type: none"><li>- In order</li><li>- Smaller expense items appear reasonable</li><li>- Satisfactory explanations received</li></ul>
Draft Accounts	<ul style="list-style-type: none"><li>- Review of draft accounts and reconciliation of key captions to the accounting records</li><li>- Review of adequacy of disclosures</li></ul>	<ul style="list-style-type: none"><li>- In order</li><li>- In order</li></ul>

#### 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 2023 that require reporting to either the Trustees or the Charity Commission.

Dated: 23/12/23



Julian S Brown