

Charity registration number 1192849

HOLISTIC WELLNESS COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

HOLISTIC WELLNESS COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Weeks M E Maybank E Berry S Bellisio
Charity number	1192849
Principal address	41 Gainsborough Road Tilgate Crawley West Sussex RH10 5LD
Accountants	Richard Place Dobson Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT

HOLISTIC WELLNESS COMMUNITY

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HOLISTIC WELLNESS COMMUNITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's CIO foundation model, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to promote and protect good mental health through the provision of a range of nature-based therapies or complementary interventions proven to improve health including forest bathing, meditation and mindfulness.

The trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. They believe that the activities and achievements outlined in this report demonstrate the fulfilment of the public benefit requirement for the reporting period.

Achievements and performance

Holistic Wellness Community have continued to support the community with improving and managing their overall wellbeing and mental health. Holistic Wellness Community aim to run two forest bathing and nature crafting sessions each month, 1 online signing class each week and 1 face to face community circle every month.

Our research in 2023 shows 100% of our attendees rated our classes as excellent, 100% recorded an improvement in managing stress and anxiety, 85% recorded reduced social isolation, 92.5% recorded increased confidence to connect with nature independently, 87% learnt new techniques to help manage mental health challenges and 100% improved general health and wellbeing.

Financial review

Net outgoing resources for the year totalled £12,929 (2022, £9,765), as shown on the Statement of Financial Activities on page 4.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The trustees are aware reserves have fallen below this level in the reporting period and are taking steps to increase reserves in the current year.

The trustees have reviewed the major risks facing the charity and are satisfied that appropriate policies, procedures and systems are in place to manage and mitigate these risks.

Structure, governance and management

The charity is a Charitable Incorporated Organisation, registered charity number 1192849. The charity's governing document is based upon the Charity Commission's model CIO (Foundation) constitution, with a small number of amendments.

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

M Weeks

M E Maybank

E Berry

S Bellisio

Apart from the first charity trustees, every trustee must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

HOLISTIC WELLNESS COMMUNITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

Miss M Weeks

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M Weeks

Trustee

Jun 4, 2024

Date:

HOLISTIC WELLNESS COMMUNITY

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF HOLISTIC WELLNESS COMMUNITY FOR THE YEAR ENDED 31 DECEMBER 2023

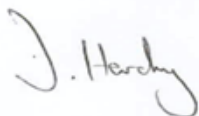
In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Holistic Wellness Community for the year ended 31 December 2023, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 10 February 2022. Our work has been undertaken solely to prepare for your approval the financial statements of Holistic Wellness Community and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Holistic Wellness Community and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Holistic Wellness Community has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Holistic Wellness Community. You consider that Holistic Wellness Community is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Holistic Wellness Community. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Darren Harding ACA FCCA DChA

Richard Place Dobson Services Limited
Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 6 June 2024.....

HOLISTIC WELLNESS COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	240	13,060	13,300	6,226	20,950	27,176
Charitable activities	4	1,140	-	1,140	1,391	-	1,391
Total income		1,380	13,060	14,440	7,617	20,950	28,567
Expenditure on:							
Charitable activities	5	1,500	25,869	27,369	1,864	36,468	38,332
Total expenditure		1,500	25,869	27,369	1,864	36,468	38,332
Net expenditure		(120)	(12,809)	(12,929)	5,753	(15,518)	(9,765)
Transfers between funds		(4,895)	4,895	-	-	-	-
Net movement in funds		(5,015)	(7,914)	(12,929)	5,753	(15,518)	(9,765)
Reconciliation of funds:							
Fund balances at 1 January 2023		5,861	12,479	18,340	108	27,997	28,105
Fund balances at 31 December 2023		846	4,565	5,411	5,861	12,479	18,340

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

HOLISTIC WELLNESS COMMUNITY

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		6,911		20,500	
Creditors: amounts falling due within one year	10	<u>(1,500)</u>		<u>(2,160)</u>	
Net current assets			<u>5,411</u>		<u>18,340</u>
Net assets			<u><u>5,411</u></u>		<u><u>18,340</u></u>
The funds of the charity					
Restricted income funds	11		4,565		12,479
Unrestricted funds			<u>846</u>		<u>5,861</u>
			<u><u>5,411</u></u>		<u><u>18,340</u></u>

The financial statements were approved by the trustees on **Jun 5, 2024**

Monica Maybank

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M E Maybank

Trustee

HOLISTIC WELLNESS COMMUNITY

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

1 Accounting policies

Charity information

Holistic Wellness Community is a Charitable Incorporated Organisation (CIO) and became registered with effect from 17 December 2020.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

Donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised when the claim is made.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

HOLISTIC WELLNESS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

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

Basic financial assets

Basic financial assets, which include cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Financial liabilities classified as payable within one year are not amortised.

2 Critical accounting estimates and judgements

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

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

3 Donations and grants

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations	240	-	240	6,226	-	6,226
Grants	-	13,060	13,060	-	20,950	20,950
	<u>240</u>	<u>13,060</u>	<u>13,300</u>	<u>6,226</u>	<u>20,950</u>	<u>27,176</u>

HOLISTIC WELLNESS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from charitable activities

	Provision of mindfulness classes 2023 £	Provision of mindfulness classes 2022 £
Voluntary classes contributions	1,140	1,391
	<u>1,140</u>	<u>1,391</u>
Analysis by fund		
Unrestricted funds	1,140	1,391
	<u>1,140</u>	<u>1,391</u>

5 Expenditure on charitable activities

	Provision of mindfulness classes 2023 £	Provision of mindfulness classes 2022 £
Direct costs		
Staff costs	6,012	9,231
Instructor fees	16,168	20,559
Studio hire	1,028	1,540
Insurance	970	960
Website costs	155	130
General expenses	-	861
Grant application fees	-	2,100
Marketing	612	751
Repairs and maintenance	-	40
Staff Training	540	-
Subscriptions	384	-
	<u>25,869</u>	<u>36,172</u>
Share of support and governance costs (see note 6)		
Governance	1,500	2,160
	<u>27,369</u>	<u>38,332</u>
Analysis by fund		
Unrestricted funds	1,500	1,864
Restricted funds	25,869	36,468
	<u>27,369</u>	<u>38,332</u>

HOLISTIC WELLNESS COMMUNITY

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

6 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Independent Examiner Fees	-	1,500	1,500	2,160
	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>2,160</u>
	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>2,160</u>
Analysed between Charitable activities	-	1,500	1,500	2,160
	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>2,160</u>

Governance costs includes payments to the Independent Examiner of £1,500 (2022: £2,160).

7 Trustees

During the financial period, Emma-Jo Berry, Trustee, was paid £2,660 (2022: £1,460), under normal market conditions, for the provision of therapy classes, and was reimbursed £21 (2022: £nil) for expenses related to the therapy classes.

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-
	<u>-</u>	<u>-</u>
Employment costs	2023	2022
	£	£
Wages and salaries	6,012	9,231
	<u>6,012</u>	<u>9,231</u>

The charity employed 1 person (2022: 1) on a self employed basis during the year

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

9 Taxation

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

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,500	2,160
	<u>1,500</u>	<u>2,160</u>

HOLISTIC WELLNESS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Restricted funds

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

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
Awards for all (National Lottery)	5,895	-	(5,895)	-	-
Putting Communities First (Crawley Borough Council)	580	-	(580)	-	-
Sussex Giving	-	5,740	(10,635)	4,895	-
Comic Relief	6,004	2,500	(7,922)	-	582
Chalk Cliff Trust	-	4,820	(837)	-	3,983
	<u>12,479</u>	<u>13,060</u>	<u>(25,869)</u>	<u>4,895</u>	<u>4,565</u>
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
Awards for all (National Lottery)	4,334	9,950	(8,389)	-	5,895
Putting Communities First (Crawley Borough Council)	1,085	2,000	(2,505)	-	580
Sussex Giving	3,750	-	(3,750)	-	-
PostCode Lottery	18,828	-	(18,828)	-	-
Comic Relief	-	9,000	(2,996)	-	6,004
	<u>27,997</u>	<u>20,950</u>	<u>(36,468)</u>	<u>-</u>	<u>12,479</u>

The restricted funds listed above are for the following purposes:

- Awards for all (National Lottery) - to provide and co-ordinate mindfulness classes
- Putting Communities First (Crawley Borough Council) - to provide and co-ordinate mindfulness classes
- Sussex Giving- to provide and co-ordinate mindfulness classes
- PostCode Lottery - project co-ordinator costs, workshop facilitators, venue costs, marketing costs, laptop, printer and overhead contribution.
- Comic Relief - These funds are for forest bathing classes and run by experienced forest bathing leaders. The aim of the sessions is to teach the attendees the well researched and proven technique of forest bathing, which is know for to have physical and mental health benefits.
- Chalk Cliff Trust - These funds are also for forest bathing classes run by experienced forest bathing leaders.

HOLISTIC WELLNESS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Unrestricted funds

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

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
General funds	5,861	1,380	(1,500)	(4,895)	846
	<u>5,861</u>	<u>1,380</u>	<u>(1,500)</u>	<u>(4,895)</u>	<u>846</u>
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
General funds	108	7,617	(1,864)	-	5,861
	<u>108</u>	<u>7,617</u>	<u>(1,864)</u>	<u>-</u>	<u>5,861</u>

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	846	4,565	5,411
	<u>846</u>	<u>4,565</u>	<u>5,411</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Current assets/(liabilities)	5,861	12,479	18,340
	<u>5,861</u>	<u>12,479</u>	<u>18,340</u>

14 Related party transactions

There were no disclosable related party transactions during the period.