

Charity registration number 1192849 (England and Wales)

HOLISTIC WELLNESS COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

HOLISTIC WELLNESS COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Weeks	
	M E Maybank	
	E Berry	
	S Bellisio	
	L A Fuller	(Appointed 2 November 2024)
Charity number	1192849	
Principal address	41 Gainsborough Road	
	Tilgate	
	Crawley	
	West Sussex	
	RH10 5LD	
Independent examiner	Darren Harding ACA FCCA DChA	
	Richard Place Dobson Services Limited	
	Ground Floor	
	1 - 7 Station Road	
	Crawley	
	RH10 1HT	

HOLISTIC WELLNESS COMMUNITY

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HOLISTIC WELLNESS COMMUNITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's 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 2 face to face community circles and meditation every month.

Holistic Wellness Community have been significantly successful in developing their offering in 2024. The local council have supported our growth by providing us with our own premises based at Tilgate forest, this has enabled us to increase our offering to the local community. It has also enabled us to work more closely with other local community groups also offering wellbeing and mental health support.

Our research in 2024 shows the majority of respondents either strongly agreed or agreed that our classes have helped them to alleviate stress and anxiety (100%), reduce social isolation and loneliness (85%), increase confidence to connect with nature independently (92.5%), learn new techniques to help manage mental health challenges (87%), improve general health and wellbeing (100%).

The wealth of feedback strongly demonstrates the difference being made to help our community members manage their day-to-day mental health challenges and Holistic Wellness Community have become a relied upon resource for those needing mental health support.

Financial review

Net incoming resources for the year totalled £7,253 (2023 outgoing resources: £12,929), 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.

HOLISTIC WELLNESS COMMUNITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

L A Fuller

(Appointed 2 November 2024)

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.

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

Miss M Weeks

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M Weeks

Trustee

Jun 18, 2025

Date:

HOLISTIC WELLNESS COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOLISTIC WELLNESS COMMUNITY

I report to the trustees on my examination of the financial statements of Holistic Wellness Community (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

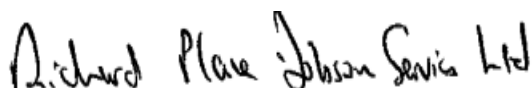
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

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

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



Richard Place Dobson Services Limited

Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 27 June 2025

HOLISTIC WELLNESS COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	8,582	19,968	28,550	240	13,060	13,300
Charitable activities	4	480	-	480	1,140	-	1,140
Total income		9,062	19,968	29,030	1,380	13,060	14,440
Expenditure on:							
Charitable activities	5	3,005	18,772	21,777	1,500	25,869	27,369
Total expenditure		3,005	18,772	21,777	1,500	25,869	27,369
Net income/(expenditure)		6,057	1,196	7,253	(120)	(12,809)	(12,929)
Transfers between funds		-	-	-	(4,895)	4,895	-
Net movement in funds		6,057	1,196	7,253	(5,015)	(7,914)	(12,929)
Reconciliation of funds:							
Fund balances at 1 January 2024		846	4,565	5,411	5,861	12,479	18,340
Fund balances at 31 December 2024		6,903	5,761	12,664	846	4,565	5,411

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 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		15,066		6,911	
Creditors: amounts falling due within one year	10	<u>(2,402)</u>		<u>(1,500)</u>	
Net current assets			12,664		5,411
Net assets			<u>12,664</u>		<u>5,411</u>
The funds of the charity					
Restricted income funds	11		5,761		4,565
Unrestricted funds			6,903		846
			<u>12,664</u>		<u>5,411</u>

Jun 18, 2025

The financial statements were approved by the trustees on

Monica Maybank

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M E Maybank

Trustee

HOLISTIC WELLNESS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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" 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)". 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.

Income from charitable activities includes income from voluntary class contributions which is generated to supplement funding towards providing core services, including studio hire, instructor fees and general expenses incurred whilst providing wellness classes.

HOLISTIC WELLNESS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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.

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 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations	8,582	-	8,582	240	-	240
Grants	-	19,968	19,968	-	13,060	13,060
	8,582	19,968	28,550	240	13,060	13,300

HOLISTIC WELLNESS COMMUNITY

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

4 Income from charitable activities

	Provision of mindfulness classes 2024 £	Provision of mindfulness classes 2023 £
Voluntary classes contributions	480	1,140
	<u>480</u>	<u>1,140</u>
Analysis by fund		
Unrestricted funds	480	1,140
	<u>480</u>	<u>1,140</u>

5 Expenditure on charitable activities

	Provision of mindfulness classes 2024 £	Provision of mindfulness classes 2023 £
Direct costs		
Instructor fees	11,560	16,168
Studio hire	713	1,028
Insurance	881	970
Website costs	166	155
General expenses	276	-
Marketing	637	612
Staff training	-	540
Subscriptions	384	384
Subcontractor labour	4,760	6,012
	<u>19,377</u>	<u>25,869</u>
Share of support and governance costs (see note 6)		
Governance	2,400	1,500
	<u>21,777</u>	<u>27,369</u>
Analysis by fund		
Unrestricted funds	3,005	1,500
Restricted funds	18,772	25,869
	<u>21,777</u>	<u>27,369</u>

HOLISTIC WELLNESS COMMUNITY

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

6 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Independent Examiner Fees	-	2,400	2,400	1,500
	=====	=====	=====	=====
	-	2,400	2,400	1,500
	=====	=====	=====	=====
Analysed between Charitable activities	-	2,400	2,400	1,500
	=====	=====	=====	=====

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 £1,169 (2023: £2,660), under normal market conditions, for the provision of therapy classes, and was reimbursed £nil (2023: £21) for expenses related to the therapy classes.

Marion Weeks was also paid £1,674 (2023: £nil) under normal market conditions for project management services.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-
	=====	=====

The charity employed 1 person (2023: 1) on a self employed basis during the year, this has been included in **Subcontractor labour** per **note 5** £4,760 (2023: 6,012)

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

	2024 £	2023 £
Accruals and deferred income	2,402	1,500
	=====	=====

HOLISTIC WELLNESS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Awards for all (National Lottery)	-	19,968	(14,207)	-	5,761
Comic Relief	582	-	(582)	-	-
Chalk Cliff Trust	3,983	-	(3,983)	-	-
	<u>4,565</u>	<u>19,968</u>	<u>(18,772)</u>	<u>-</u>	<u>5,761</u>
Previous year:	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>

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
- 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 known 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 2024

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 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	846	9,062	(3,005)	-	6,903
	=====	=====	=====	=====	=====
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	5,861	1,380	(1,500)	(4,895)	846
	=====	=====	=====	=====	=====

13 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Current assets/(liabilities)	6,903	5,761	12,664
	=====	=====	=====
	6,903	5,761	12,664
	=====	=====	=====
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Current assets/(liabilities)	846	4,565	5,411
	=====	=====	=====
	846	4,565	5,411
	=====	=====	=====

14 Related party transactions

There were no disclosable related party transactions during the period.