# SUNSHINE WELLNESS HUB

England & Wales · Charity number 1193400

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | CIO |
| **Registered** | 2021-02-04 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | 17 Lower Lime Road<br>Oldham<br>OL8 3NN |
| **Phone** | 07985215578 |
| **Email** | annekuzo@gmail.com |

## Activities

**Objects:** A) THE RELIEF OF THE PHYSICAL AND MENTAL SICKNESS OF PERSONS IN NEED BY REASON OF DEPRESSION AND DOMESTIC VIOLENCE, IN PARTICULAR BY THE PROVISION OF COUNSELLING AND SUPPORT, INCLUDING SIGNPOSTING TO OTHER SERVICES, AND BY ANY OTHER MEANS AS THE TRUSTEES IN THEIR DISCRETION SHALL DETERMINE.B) TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE "SOCIALLY EXCLUDED" MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS; CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY).

**Activities:** The relief of the physical and mental sickness of persons in need by reason of depression and domestic violence, in particular by the provision of counselling and support, including signposting to other services, and by any other means as the trustees in their discretion shall determine. To promote social inclusion for the public benefit by preventing people from becoming socially excluded.

## Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-12-31 | £915 | £920 | - | - |
| 2023-12-31 | £0 | £6,744 | - | - |
| 2022-12-31 | £10,010 | £4,113 | - | - |
| 2021-12-31 | £10,600 | £9,194 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Anne Uzo** | Chair | 2020-10-19 |
| Amaka Benedicta Okonkwo | | 2025-10-20 |
| Obinna Lawrence Nwankwo | | 2020-10-19 |

# Accounts

Registered Charity Number
1193400

**SUNSHINE WELLNESS HUB**

**TRUSTEES REPORT AND ACCOUNTS**

**31 December 2024**

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**SUNSHINE WELLNESS HUB**
**Charity Information**
**Year ended 31 December 2024**

| | |
|---|---|
| Registered charity name | SUNSHINE WELLNESS HUB |
| Charity number | 1193400 |
| Registered office | 17 Lower Lime Road<br>Oldham<br>OL8 3NN |
| Trustees | Anne Uzo (Chair)<br>Obinna Lawrence Nwankwo |
| Accountants | BC NWAIWU & CO LTD<br>Building 1 Suit 4A Office 6<br>Wilsons Park Business Centre<br>Manchester<br>M40 8WN |

**SUNSHINE WELLNESS HUB**
**Trustees' Report**
**Year ended 31 December 2024**

The Trustees, present their annual report with the unaudited financial statements of the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, 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 (effective 1 January 2019).

**Reference and administrative details**

The Charity is a charitable incorporated organisation and was formed on 4 February 2021 as Sunshine Wellness Hub.

**Objectives**

The objects of the charity for the public benefit include;

1. the relief of the physical and mental sickness of persons in need by reason of depression and domestic violence, in particular by the provision of counselling and support, including signposting to other services, and by any other means as the trustees in their discretion shall determine.
2. to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society.

**Public Benefit**

The board of trustees have given due consideration to Charity Commission's published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

**Going concern**

The trustees have assessed the ability of the charity to continue operating and discharging its role for the foreseeable future, and have made financial projections, taken into consideration the current economic climate because. We have adequate financial resources and are able to manage our business risks.

**SUNSHINE WELLNESS HUB**
**Trustees' Report**
**Year ended 31 December 2024**

## Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

Anne Uzo
Chair of Trustees

**SUNSHINE WELLNESS HUB**
**Accountant's report**
**For the period ended 31 December 2024**

**Accountants' report to the board of trustees on the preparation of the unaudited statutory accounts of Sunshine Wellness Hub for the period ended 31 December 2024.**

In order to assist you to fulfil your duties under the Charity Act 2011, we have prepared for your approval the accounts of Sunshine Wellness Hub for the period ended 31 December 2024 which comprise of the Statement of financial activities (incorporating income & expenditure account), the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of Sunshine Wellness Hub, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Sunshine Wellness Hub and state those matters that we have agreed to state to the Trustees of Sunshine Wellness Hub, as a body, in this report to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Sunshine Wellness Hub and its Trustees as a body for our work or for this report.

It is your duty to ensure that Sunshine Wellness Hub has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position of Sunshine Wellness Hub. You consider that Sunshine Wellness Hub is exempt from the statutory audit/independent examination requirement for the period.

We have not been instructed to carry out an audit/independent examination or a review of the accounts of Sunshine Wellness Hub. 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 accounts.

______________________

BC NWAIWU & CO LTD

Building 1 Suit 4A Office 6
Wilsons Park Business Centre
Manchester
M40 8WN

Date: 7th November 2024

**SUNSHINE WELLNESS HUB**
**Income Statement**
**For the period ended 31 December 2024**

| | Note | Unrestricted | Restricted | 2024 | 2023 |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Income from:** | | | | | |
| Donations and legacies | 2 | 915 | - | 915 | - |
| Charitable activities | 3 | - | - | - | - |
| **Total income** | | 915 | - | 915 | - |
| **Expenditure on:** | | | | | |
| charitable activities | 4 | 350 | 570 | 920 | 6,744 |
| **Total expenditure** | | 350 | 570 | 920 | 6,744 |
| **Net income/(expenditure) for the year** | 5 | 565 | (570) | (5) | (6,744) |
| Transfer between funds | | - | - | - | - |
| Net movement in funds for the year | | 565 | (570) | (5) | (6,744) |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | - | - | - | - |
| **Total funds carried forward** | | 565 | (570) | (5) | (6,744) |

The notes on pages 9 to 14 form part of these financial statements

**SUNSHINE WELLNESS HUB**
**Statement of Financial Position**
**As at 31 December 2024**

| | **Note** | | 2024 | | 2023 |
|---|---|---|---|---|---|
| | | £ | £ | | |
| **Fixed assets** | | | | | |
| Tangible assets | 6 | | 904 | | 1,205 |
| Total fixed assets | | | 904 | | 1,205 |
| **Current assets** | | | | | |
| Cash at bank and in hand | 7 | 1 | | 20 | |
| Debtors | 8 | - | | - | |
| Total current assets | | 1 | | 20 | |
| **Liabilities** | | | | | |
| Creditors - *Amount falling due within one year* | 9 | (350) | | (365) | |
| **Net current assets** | | | (349) | | (345) |
| **Total assets less current liabilities** | | | 555 | | 860 |
| Creditors - *Amount falling due after more than one year* | 10 | | - | | 300 |
| **Net assets** | | | 555 | | 560 |
| **The funds of the charity:** | | | | | |
| Unrestricted funds | 11 | | 231 | | (334) |
| Restricted funds | 11 | | 324 | | 894 |
| **Total charity funds** | | | 555 | | 560 |

Anne Uzo
Chair of Trustees

Approved by the board on 7th November 2024

The notes on pages 9 to 14 form part of these financial statements

**SUNSHINE WELLNESS HUB**
**Notes to the Financial Statements**
**For the period ended 31 December 2024**

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Sunshine Wellness Hub meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. **Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. **Going concern**

The trustees have reviewed the charity's forecasts and projections taking into consideration the current cost of living crises, the trustees are confident that the charity can fulfil its commitments to its beneficiaries for the period ending 31 December 2025.

d. **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e. **Income**

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

f. **Expenditure**

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 the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

g. **Tangible fixed assets**

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

| | |
|---|---|
| Freehold land and buildings | Nil |
| Computer infrastructure | 5 years |
| Computer equipment | 4 years |
| Furniture, fixtures and equipment | 4 years |

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

h. **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i. **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j. **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

| 2. **Donations and legacies** | Unrestricted | Restricted | 2024 | 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations | 250 | - | 250 | - |
| Other income | 665 | - | 665 | - |
| **Total** | 915 | - | 915 | - |

| 3. **Charitable activities** | Unrestricted | Restricted | 2024 | 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Grants** | | | | |
| National Lottery Community | - | - | - | - |
| | - | - | - | - |
| **Charitable trading** | | | | |
| Charity sales | - | - | - | - |
| Support services | - | - | - | - |
| | - | - | - | - |
| **Total income from charitable activities** | - | - | - | - |

## 4. Expenditure on charitable activities

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Staff cost | - | 1,260 |
| Project costs | - | 2,138 |
| Depreciation | 301 | 402 |
| Professional fees | - | 125 |
| Governance costs | 350 | 365 |
| Support costs | 269 | 2,455 |
| | 920 | 6,744 |
| Restricted expenditure | 570 | 6,379 |
| Unrestricted expenditure | 350 | 365 |
| | 920 | 6,744 |

## 5. Net income/(expenditure) for the year

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| This is stated after charging/(crediting): | | |
| Depreciation | 301 | 402 |

## 6. Fixed assets: tangible assets

| | Land and Buildings | Fixtures and fittings | Computer equipment | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cost** | | | | |
| At 01 January 2024 | - | 114 | 2,596 | 2,710 |
| Additions | - | - | - | - |
| At 31 December 2024 | - | 114 | 2,596 | 2,710 |
| **Depreciation** | | | | |
| At 01 January 2024 | - | 66 | 1,439 | 1,505 |
| Charge for the year | - | 12 | 289 | 301 |
| At 31 December 2024 | - | 78 | 1,728 | 1,806 |
| **Net book value** | | | | |
| At 31 December 2024 | - | 36 | 868 | 904 |
| At 01 January 2024 | - | 48 | 1,157 | 1,205 |

**SUNSHINE WELLNESS HUB**
**Notes to the Financial Statements**
**For the period ended 31 December 2024**

| 7 | **Cash at bank and in hand** | 2024 | 2023 |
|---|---|---|---|
| | | £ | £ |
| | Cash at bank | 1 | 20 |
| | Cash in hand | - | - |
| | | 1 | 20 |

| 8 | **Debtors** | 2024 | 2023 |
|---|---|---|---|
| | | £ | £ |
| | Trading debtors | - | - |
| | Grant debtors | - | - |
| | Prepayments | - | - |
| | | - | - |

| 9 | **Creditors** - *Amount falling due within one year* | 2024 | 2023 |
|---|---|---|---|
| | | £ | £ |
| | Accountancy fee | 350 | 365 |
| | | 350 | 365 |

| 10 | **Creditors** - *Amount falling due after more than one year* | 2024 | 2023 |
|---|---|---|---|
| | | £ | £ |
| | Trade creditors | - | 300 |
| | Other creditors | - | - |
| | | - | 300 |

| 11. Fund movements | Balance at 01 January 2024 | Income | Expenditure | As at 31 December 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Restricted funds | | | | |
| Restricted project fund | 894 | - | (570) | 324 |
| | 894 | - | (570) | 324 |
| Unrestricted funds | | | | |
| General fund | (334) | 915 | (350) | 231 |
| | (334) | 915 | (350) | 231 |
| The funds of the charity | 560 | 915 | (920) | 555 |

# Accounts

Registered Charity Number
1193400

**SUNSHINE WELLNESS HUB**

**TRUSTEES REPORT AND ACCOUNTS**

**31 December 2022**

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**SUNSHINE WELLNESS HUB**
**Charity Information**
**Year ended 31 December 2023**

| | |
|---|---|
| Registered charity name | SUNSHINE WELLNESS HUB |
| Charity number | 1193400 |
| Registered office | 17 Lower Lime Road<br>Oldham<br>OL8 3NN |
| Trustees | Anne Uzo (Chair)<br>Funmilayo Joy Oshibajo<br>Obinna Lawrence Nwankwo |
| Accountants | BC NWAIWU & CO LTD<br>Building 1 Suit 4A Office 6<br>Wilsons Park Business Centre<br>Manchester<br>M40 8WN |
| Bankers | Barclays Bank UK PLC |

**SUNSHINE WELLNESS HUB**
**Trustees' Report**
**Year ended 31 December 2023**

The Trustees, present their annual report with the unaudited financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2022 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 (effective 1 January 2019).

## Reference and administrative details

The Charity is a charitable incorporated organisation and was formed on 4 February 2021 as Sunshine Wellness Hub.

## Objectives

The objects of the charity for the public benefit include;

1. the relief of the physical and mental sickness of persons in need by reason of depression and domestic violence, in particular by the provision of counselling and support, including signposting to other services, and by any other means as the trustees in their discretion shall determine.
2. to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society.

## Public Benefit

The board of trustees have given due consideration to Charity Commission's published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

## Going concern

The trustees have assessed the ability of the charity to continue operating and discharging its role for the foreseeable future, and have made financial projections, taken into consideration the current economic climate because. We have adequate financial resources and are able to manage our business risks.

## Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022.

Anne Uzo
Chair of Trustees

**SUNSHINE WELLNESS HUB**
**Accountant's report**
**For the period ended 31 December 2023**

**Accountants' report to the board of trustees on the preparation of the unaudited statutory accounts of Sunshine Wellness Hub for the period ended 31 December 2023.**

In order to assist you to fulfil your duties under the Charity Act 2022, we have prepared for your approval the accounts of Sunshine Wellness Hub for the period ended 31 December 2023 which comprise of the Statement of financial activities (incorporating income & expenditure account), the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of Sunshine Wellness Hub, as a body, in accordance with the terms of our engagement dated 22nd July 2024. Our work has been undertaken solely to prepare for your approval the accounts of Sunshine Wellness Hub and state those matters that we have agreed to state to the Trustees of Sunshine Wellness Hub, as a body, in this report to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Sunshine Wellness Hub and its Trustees as a body for our work or for this report.

It is your duty to ensure that Sunshine Wellness Hub has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position of Sunshine Wellness Hub. You consider that Sunshine Wellness Hub is exempt from the statutory audit/independent examination requirement for the period.

We have not been instructed to carry out an audit/independent examination or a review of the accounts of Sunshine Wellness Hub. 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 accounts.

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BC NWAIWU & CO LTD

Building 1 Suit 4A Office 6
Wilsons Park Business Centre
Manchester
M40 8WN

Date: 30 July 2024

## SUNSHINE WELLNESS HUB
## Income Statement
## For the period ended 31 December 2023

| | Note | Unrestricted | Restricted | 2023 | 2022 |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Income from:** | | | | | |
| Donations and legacies | 2 | - | - | - | 10 |
| Charitable activities | 3 | - | - | - | 10,000 |
| **Total income** | | **-** | **-** | **-** | **10,010** |
| **Expenditure on:** | | | | | |
| charitable activities | 4 | 365 | 6,379 | 6,744 | 4,113 |
| **Total expenditure** | | **365** | **6,379** | **6,744** | **4,113** |
| **Net income/(expenditure) for the year** | 5 | **(365)** | **(6,379)** | **(6,744)** | **5,898** |
| Transfer between funds | | - | - | - | - |
| Net movement in funds for the year | | **(365)** | **(6,379)** | **(6,744)** | **5,898** |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | - | - | - | - |
| **Total funds carried forward** | | **(365)** | **(6,379)** | **(6,744)** | **5,898** |

The notes on pages 9 to 14 form part of these financial statements

**SUNSHINE WELLNESS HUB**
**Statement of Financial Position**
**As at 31 December 2023**

| | **Note** | £ | 2023<br>£ | | 2022 |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 6 | | 1,205 | | 1,607 |
| Total fixed assets | | | 1,205 | | 1,607 |
| **Current assets** | | | | | |
| Cash at bank and in hand | 7 | 20 | | 6,297 | |
| Debtors | 8 | - | | - | |
| Total current assets | | 20 | | 6,297 | |
| **Liabilities** | | | | | |
| Creditors - Amount falling due within one year | 9 | (365) | | (300) | |
| **Net current assets** | | | **(345)** | | **5,997** |
| **Total assets less current liabilities** | | | 860 | | 7,604 |
| Creditors - Amount falling due after more than one year | 10 | | 300 | | 300 |
| **Net assets** | | | **560** | | **7,304** |
| **The funds of the charity:** | | | | | |
| Unrestricted funds | 11 | | (334) | | 31 |
| Restricted funds | 11 | | 894 | | 7,297 |
| **Total charity funds** | | | **560** | | **7,304** |

Anne Uzo
Chair of Trustees

Approved by the board on 30July 2024

The notes on pages 9 to 14 form part of these financial statements

**SUNSHINE WELLNESS HUB**
**Notes to the Financial Statements**
**For the period ended 31 December 2023**

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Sunshine Wellness Hub meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. **Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. **Going concern**

The trustees have reviewed the charity's forecasts and projections taking into consideration the current cost of living crises, the trustees are confident that the charity can fulfil its commitments to its beneficiaries for the period ending 31 December 2024.

d. **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e. **Income**

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

f. **Expenditure**

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 the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.

- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

g. **Tangible fixed assets**

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

| | |
|---|---|
| Freehold land and buildings | Nil |
| Computer infrastructure | 5 years |
| Computer equipment | 4 years |
| Furniture, fixtures and equipment | 4 years |

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

h. **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i. **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j. **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

| 2 **Donations and legacies** | Unrestricted | Restricted | 2023 | 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations | - | - | - | 10 |
| Other income | - | - | - | - |
| **Total** | - | - | - | 10 |

| 3 **Charitable activities** | Unrestricted | Restricted | 2023 | 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Grants** | | | | |
| National Lottery Community | - | - | - | 10,000 |
| | - | - | - | 10,000 |
| **Charitable trading** | | | | |
| Charity sales | - | - | - | - |
| Support services | - | - | - | - |
| | - | - | - | - |
| **Total income from charitable activities** | - | - | - | 10,000 |

## 4. Expenditure on charitable activities

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Staff cost | 1,260 | 1,500 |
| Project costs | 2,138 | 925 |
| Depreciation | 402 | 536 |
| Professional fees | 125 | - |
| Governance costs | 365 | 300 |
| Support costs | 2,455 | 852 |
| | 6,744 | 4,113 |
| Restricted expenditure | 6,379 | 3,813 |
| Unrestricted expenditure | 365 | 300 |
| | 6,744 | 4,113 |

## 5. Net income/(expenditure) for the year

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| This is stated after charging/(crediting): | | |
| Depreciation | 402 | 1,103 |

## 6. Fixed assets: tangible assets

| | Land and Buildings | Fixtures and fittings | Computer equipment | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cost** | | | | |
| At 01 January 2023 | - | 114 | 2,596 | 2,710 |
| Additions | - | - | - | - |
| At 31 December 2023 | - | 114 | 2,596 | 2,710 |
| **Depreciation** | | | | |
| At 01 January 2023 | - | 50 | 1,053 | 1,103 |
| Charge for the year | - | 16 | 386 | 402 |
| At 31 December 2023 | - | 66 | 1,439 | 1,505 |
| **Net book value** | | | | |
| At 31 December 2023 | - | 48 | 1,157 | 1,205 |
| At 01 January 2023 | - | 64 | 1,543 | 1,607 |

## 7 Cash at bank and in hand

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Cash at bank | 20 | 6,297 |
| Cash in hand | - | - |
| | 20 | 6,297 |

## 8 Debtors

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trading debtors | - | - |
| Grant debtors | - | - |
| Prepayments | - | - |
| | - | - |

## 9 **Creditors** - *Amount falling due within one year*

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Accountancy fee | 365 | 300 |
| | 365 | 300 |

## 10 **Creditors** - *Amount falling due after more than one year*

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade creditors | 300 | 300 |
| Other creditors | - | - |
| | 300 | 300 |

| 11. Fund movements | Balance at 01 January 2023 | Income | Expenditure | As at 31 December 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Restricted funds | | | | |
| Restricted project fund | 7,274 | - | (6,379) | 894 |
| | 7,274 | - | (6,379) | 894 |
| Unrestricted funds | | | | |
| General fund | 31 | - | (365) | 334 |
| | 31 | - | (365) | 334 |
| The funds of the charity | 7,304 | - | (6,744) | 560 |

# Accounts

Registered Charity Number
1193400

**SUNSHINE WELLNESS HUB**

**TRUSTEES REPORT AND ACCOUNTS**

**31 December 2022**

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**SUNSHINE WELLNESS HUB**
**Charity Information**
**Year ended 31 December 2022**

| | |
|---|---|
| Registered charity name | SUNSHINE WELLNESS HUB |
| Charity number | 1193400 |
| Registered office | 17 Lower Lime Road<br>Oldham<br>OL8 3NN |
| Trustees | Anne Uzo (Chair)<br>Funmilayo Joy Oshibajo<br>Obinna Lawrence Nwankwo |
| Accountants | BC NWAIWU & CO LTD<br>Building 1 Suit 4A Office 6<br>Wilsons Park Business Centre<br>Manchester<br>M40 8WN |
| Bankers | Barclays Bank UK PLC |

**SUNSHINE WELLNESS HUB**
**Trustees' Report**
**Year ended 31 December 2022**

The Trustees, present their annual report with the unaudited financial statements of the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2022 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 (effective 1 January 2019).

## Reference and administrative details

The Charity is a charitable incorporated organisation and was formed on 4 February 2021 as Sunshine Wellness Hub.

## Objectives

The objects of the charity for the public benefit include;

1. the relief of the physical and mental sickness of persons in need by reason of depression and domestic violence, in particular by the provision of counselling and support, including signposting to other services, and by any other means as the trustees in their discretion shall determine.
2. to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society.

## Projects

Projects undertaken during the year include:

### BAME Relief

We have been supporting BAME family members of our community who were affected by the cost-of-living crisis or have lost jobs and going through hardship by delivering food parcels and other support to them.

## Public Benefit

The board of trustees have given due consideration to Charity Commission's published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

## Going concern

The trustees have assessed the ability of the charity to continue operating and discharging its role for the foreseeable future, and have made financial projections, taken into consideration the current economic climate because of Coronavirus (COVID-19) crisis and its potential impact on the various sources of income and planned expenditure. We have adequate financial resources and are able to manage our business risks.

## Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022.

Anne Uzo
Chair of Trustees

**SUNSHINE WELLNESS HUB**
**Accountant's report**
**For the period ended 31 December 2022**

**Accountants' report to the board of trustees on the preparation of the unaudited statutory accounts of Sunshine Wellness Hub for the period ended 31 December 2022.**

In order to assist you to fulfil your duties under the Charity Act 2022, we have prepared for your approval the accounts of Sunshine Wellness Hub for the period ended 31 December 2022 which comprise of the Statement of financial activities (incorporating income & expenditure account), the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of Sunshine Wellness Hub, as a body, in accordance with the terms of our engagement dated 22nd July 2024. Our work has been undertaken solely to prepare for your approval the accounts of Sunshine Wellness Hub and state those matters that we have agreed to state to the Trustees of Sunshine Wellness Hub, as a body, in this report to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Sunshine Wellness Hub and its Trustees as a body for our work or for this report.

It is your duty to ensure that Sunshine Wellness Hub has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position of Sunshine Wellness Hub. You consider that Sunshine Wellness Hub is exempt from the statutory audit/independent examination requirement for the period.

We have not been instructed to carry out an audit/independent examination or a review of the accounts of Sunshine Wellness Hub. 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 accounts.

______________________

BC NWAIWU & CO LTD

Building 1 Suit 4A Office 6
Wilsons Park Business Centre
Manchester
M40 8WN

Date: 29 July 2024

**SUNSHINE WELLNESS HUB**
**Income Statement**
**For the period ended 31 December 2022**

| | Note | Unrestricted | Restricted | 2022 | 2021 |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Income from:** | | | | | |
| Donations and legacies | 2 | 10 | - | 10 | 620 |
| Charitable activities | 3 | - | 10,000 | 10,000 | 9,980 |
| **Total income** | | **10** | **10,000** | **10,010** | **10,600** |
| **Expenditure on:** | | | | | |
| charitable activities | 4 | 300 | 3,813 | 4,113 | 9,194 |
| **Total expenditure** | | **300** | **3,813** | **4,113** | **9,194** |
| **Net income/(expenditure) for the year** | 5 | **(290)** | **6,187** | **5,898** | **1,406** |
| Transfer between funds | | - | - | - | - |
| Net movement in funds for the year | | **(290)** | **6,187** | **5,898** | **1,406** |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | - | - | - | - |
| **Total funds carried forward** | | **(290)** | **6,187** | **5,898** | **1,406** |

The notes on pages 9 to 14 form part of these financial statements

**SUNSHINE WELLNESS HUB**
**Statement of Financial Position**
**As at 31 December 2022**

| | Note | | 2022 | | 2021 |
|---|---|---|---|---|---|
| | | £ | £ | £ | |
| **Fixed assets** | | | | | |
| Tangible assets | 6 | | 1,607 | | 1,702 |
| Total fixed assets | | | 1,607 | | 1,702 |
| **Current assets** | | | | | |
| Cash at bank and in hand | 7 | 6,297 | | 4 | |
| Debtors | 8 | - | | - | |
| Total current assets | | 6,297 | | 4 | |
| **Liabilities** | | | | | |
| Creditors - Amount falling due within one year | 9 | (300) | | (300) | |
| **Net current assets** | | | **5,997** | | **(296)** |
| **Total assets less current liabilities** | | | 7,604 | | 1,406 |
| Creditors - Amount falling due after more than one year | 10 | | 300.00 | | - |
| **Net assets** | | | **7,304** | | **1,406** |
| **The funds of the charity:** | | | | | |
| Unrestricted funds | 11 | | 31 | | 320 |
| Restricted funds | 11 | | 7,274 | | 1,086 |
| **Total charity funds** | | | **7,304** | | **1,406** |

Anne Uzo
Chair of Trustees

Approved by the board on 29 July 2024

The notes on pages 9 to 14 form part of these financial statements

## 1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Sunshine Wellness Hub meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

### b. Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

### c. Going concern

The trustees have reviewed the charity's forecasts and projections taking into consideration the current cost of living crises, the trustees are confident that the charity can fulfil its commitments to its beneficiaries for the period ending 31 December 2023.

### d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

### e. Income

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

f. **Expenditure**

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 the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

g. **Tangible fixed assets**

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

| | |
|---|---|
| Freehold land and buildings | Nil |
| Computer infrastructure | 5 years |
| Computer equipment | 4 years |
| Furniture, fixtures and equipment | 4 years |

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

h. **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i. **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j. **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

| 2 | **Donations and legacies** | Unrestricted | Restricted | 2022 | 2021 |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| | Donations | 10 | - | 10 | 620 |
| | Other income | 0 | - | 0 | 0 |
| | **Total** | 10 | - | 10 | 620 |

| 3 | **Charitable activities** | Unrestricted | Restricted | 2022 | 2021 |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| | **Grants** | | | | |
| | National Lottery Community Fund | - | 10,000 | 10,000 | 9,980 |
| | | - | 10,000 | 10,000 | 9,980 |
| | **Charitable trading** | | | | |
| | Charity sales | - | - | - | - |
| | Support services | - | - | - | - |
| | | - | - | - | - |
| | **Total income from charitable activities** | - | 10,000 | 10,000 | 9,980 |

## 4. Expenditure on charitable activities

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Staff cost | 1,500 | 1,400 |
| Covid-19 food support | - | 2,526 |
| Project costs | 925 | 513 |
| Depreciation | 536 | 567 |
| Professional fees | - | 600 |
| Governance costs | 300 | 300 |
| Support costs | 852 | 3,287 |
| | 4,113 | 9,194 |
| Restricted expenditure | 3,813 | 8,894 |
| Unrestricted expenditure | 300 | 300 |
| | 4,113 | 9,194 |

## 5. Net income/(expenditure) for the year

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| This is stated after charging/(crediting): | | |
| Depreciation | 536 | 567 |

## 6. Fixed assets: tangible assets

| | Land and Buildings | Fixtures & fittings | Computer equipment | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cost** | | | | |
| At 01 January 2022 | - | 114 | 2,156 | 2,270 |
| Additions | - | - | 440 | 440 |
| At 31 December 2022 | - | 114 | 2,596 | 2,710 |
| **Depreciation** | | | | |
| At 01 January 2022 | - | 28 | 539 | 567 |
| Charge for the year | - | 21 | 514 | 536 |
| At 31 December 2022 | - | 50 | 1,053 | 1,103 |
| **Net book value** | | | | |
| At 31 December 2022 | - | 64 | 1,543 | 1,607 |
| At 01 January 2022 | - | 85 | 1,617 | 1,702 |

7. **Cash at bank and in hand**

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Cash at bank | 6,297 | 4 |
| Cash in hand | - | - |
| | **6,297** | **4** |

8. **Debtors**

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trading debtors | - | - |
| Grant debtors | - | - |
| Prepayments | - | - |
| | - | - |

9. **Creditors** - *Amount falling due within one year*

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Accountancy fee | 300 | 300 |
| | 300 | 300 |

10. **Creditors** - *Amount falling due after more than one year*

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade creditors | 300 | - |
| Other creditors | - | - |
| | 300 | - |

| 11. Fund movements | Balance at 01 January 2022 | Income | Expenditure | As at 31 December 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Restricted funds | | | | |
| Restricted project fund | 1,086 | 10,000 | (3,813) | 7,274 |
| | 1,086 | 10,000 | (3,813) | 7,274 |
| Unrestricted funds | | | | |
| General fund | 320 | 10 | (300) | 31 |
| | 320 | 10 | (300) | 31 |
| The funds of the charity | 1,406 | 10,010 | (4,113) | 7,304 |

# Accounts

Registered Charity Number
1193400

# SUNSHINE WELLNESS HUB

## TRUSTEES REPORT AND ACCOUNTS

**31 December 2021**

**SUNSHINE WELLNESS HUB**
**Financial statement**
**Year ended 31 December 2021**

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**SUNSHINE WELLNESS HUB**
**Charity Information**
**Year ended 31 December 2021**

| | |
|---|---|
| Registered charity name | SUNSHINE WELLNESS HUB |
| Charity number | 1193400 |
| Registered office | 17 Lower Lime Road<br>Oldham<br>OL8 3NN |
| Trustees | Anne Uzo (Chair)<br>Funmilayo Joy Oshibajo<br>Obinna Lawrence Nwankwo |
| Accountants | BC NWAIWU & CO LTD<br>Building 1 Suit 4A Office 6<br>Wilsons Park Business Centre<br>Manchester<br>M40 8WN |
| Bankers | Barclays Bank UK PLC |

**SUNSHINE WELLNESS HUB**
**Trustees' Report**
**Year ended 31 December 2021**

The Trustees, present their annual report with the unaudited financial statements of the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2022 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 (effective 1 January 2019).

**Reference and administrative details**

The Charity is a charitable incorporated organisation and was formed on 4 February 2021 as Sunshine Wellness Hub.

**Objectives**

The objects of the charity for the public benefit include;

1. the relief of the physical and mental sickness of persons in need by reason of depression and domestic violence, in particular by the provision of counselling and support, including signposting to other services, and by any other means as the trustees in their discretion shall determine.
2. to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society.

**Projects**

Projects undertaken during the year include:

**Covid – 19 BAME Relief**

We supported BAME family members of our community who were affected by coronavirus restrictions or have lost jobs and going through hardship by delivering food parcels to their doorstep. This project also enabled BAME bereaved families to foster and create a culture of caring and support in their communities, schools and workplaces as they gain insights and practical methods for supporting grieving children and youth across-diverse communities.

**SUNSHINE WELLNESS HUB**
**Trustees' Report**
**Year ended 31 December 2021**

### Public Benefit

The board of trustees have given due consideration to Charity Commission's published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

### Going concern

The trustees have assessed the ability of the charity to continue operating and discharging its role for the foreseeable future, and have made financial projections, taken into consideration the current economic climate because of Coronavirus (COVID-19) crisis and its potential impact on the various sources of income and planned expenditure. We have adequate financial resources and are able to manage our business risks.

### Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022.

Anne Uzo
Chair of Trustees

**SUNSHINE WELLNESS HUB**
**Accountant's report**
**For the period ended 31 December 2021**

**Accountants' report to the board of trustees on the preparation of the unaudited statutory accounts of Sunshine Wellness Hub for the period ended 31 December 2021.**

In order to assist you to fulfil your duties under the Charity Act 2022, we have prepared for your approval the accounts of Sunshine Wellness Hub for the period ended 31 December 2021 which comprise of the Statement of financial activities (incorporating income & expenditure account), the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of Sunshine Wellness Hub, as a body, in accordance with the terms of our engagement dated 31st December 2022. Our work has been undertaken solely to prepare for your approval the accounts of Sunshine Wellness Hub and state those matters that we have agreed to state to the Trustees of Sunshine Wellness Hub, as a body, in this report to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Sunshine Wellness Hub and its Trustees as a body for our work or for this report.

It is your duty to ensure that Sunshine Wellness Hub has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position of Sunshine Wellness Hub. You consider that Sunshine Wellness Hub is exempt from the statutory audit/independent examination requirement for the period.

We have not been instructed to carry out an audit/independent examination or a review of the accounts of Sunshine Wellness Hub. 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 accounts.

______________________

BC NWAIWU & CO LTD

Building 1 Suit 4A Office 6
Wilsons Park Business Centre
Manchester
M40 8WN

Date: 31 December 2022

**SUNSHINE WELLNESS HUB**
**Income Statement**
**For the period ended 31 December 2021**

| | Note | Unrestricted | Restricted | 2021 |
|---|---|---|---|---|
| | | £ | £ | £ |
| Income from: | | | | |
| Donations and legacies | 2 | 620 | - | 620 |
| Charitable activities | 3 | - | 9,980 | 9,980 |
| Total income | | 620 | 9,980 | 10,600 |
| Expenditure on: | | | | |
| charitable activities | 4 | 300 | 8,894 | 9,194 |
| Total expenditure | | 300 | 8,894 | 9,194 |
| Net income/(expenditure) for the year | 5 | 320 | 1,086 | 1,406 |
| Transfer between funds | | - | - | - |
| Net movement in funds for the year | | 320 | 1,086 | 1,406 |
| Reconciliation of funds | | | | |
| Total funds brought forward | | - | - | - |
| Total funds carried forward | | 320 | 1,086 | 1,406 |

The notes on pages 10 to 14 form part of these financial statements

**SUNSHINE WELLNESS HUB**
**Statement of Financial Position**
**As at 31 December 2021**

| | Note | £ | 2021<br>£ |
|---|---|---|---|
| Fixed assets | | | |
| Tangible assets | 6 | | 1,702 |
| Total fixed assets | | | 1,702 |
| Current assets | | | |
| Cash at bank and in hand | 7 | 4 | |
| Debtors | 8 | - | |
| Total current assets | | 4 | |
| Liabilities | | | |
| Creditors - *Amount falling due within one year* | 9 | (300) | |
| Net current assets | | | (296) |
| Total assets less current liabilities | | | 1,406 |
| Creditors - *Amount falling due after more than one year* | 10 | | - |
| Net assets | | | 1,406 |
| The funds of the charity: | | | |
| Unrestricted funds | 11 | | 320 |
| Restricted funds | 11 | | 1,086 |
| Total charity funds | | | 1,406 |

Anne Uzo
Chair of Trustees

Approved by the board on 31 December 2022

The notes on pages 10 to 14 form part of these financial statements

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Sunshine Wellness Hub meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. **Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. **Going concern**

The trustees have reviewed the charity's forecasts and projections and with the lifting of the Coronavirus (COVID-19) lockdown and social distancing restrictions, the trustees are confident that the charity can fulfil its commitments to its beneficiaries for the period ending 31 December 2022.

d. **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e. **Income**

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

f. **Expenditure**

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 the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

g. **Tangible fixed assets**

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

| | |
|---|---|
| Freehold land and buildings | Nil |
| Computer infrastructure | 5 years |
| Computer equipment | 4 years |
| Furniture, fixtures and equipment | 4 years |

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

h. **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i. **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j. **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

| 2. Donations and legacies | Unrestricted | Restricted | 2021 |
|---|---|---|---|
| | £ | £ | £ |
| Donations | 620 | - | 620 |
| Other income | - | - | - |
| Total | 620 | - | 620 |

| 3. Charitable activities | Unrestricted | Restricted | 2021 |
|---|---|---|---|
| | £ | £ | £ |
| Grants | | | |
| National Lottery Community Fund | - | 9,980 | 9,980 |
| | - | 9,980 | 9,980 |
| Charitable trading | | | |
| Charity sales | - | - | - |
| Support services | - | - | - |
| | - | - | - |
| Total income from charitable activities | - | 9,980 | 9,980 |

## 4 Expenditure on charitable activities

| | 2021 |
|---|---|
| | £ |
| Staff cost | 1,400 |
| Covid-19 food support | 2,526 |
| Project costs | 513 |
| Depreciation | 567 |
| Professional fees | 600 |
| Governance costs | 300 |
| Support costs | 3,287 |
| | 9,194 |
| Restricted expenditure | 8,894 |
| Unrestricted expenditure | 300 |
| | 9,194 |

## 5. Net income/(expenditure) for the year

| | 2021 |
|---|---|
| | £ |
| This is stated after charging/(crediting): | |
| Depreciation | 567 |

## 6. Fixed assets: tangible assets

| | Land and Buildings | Fixtures and fittings | Computer equipment | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cost** | | | | |
| At 4 February 2021 | - | - | - | - |
| Additions | - | 114 | 2,156 | 2,270 |
| At 31 December 2021 | - | 114 | 2,156 | 2,270 |
| **Depreciation** | | | | |
| At 4 February 2021 | - | - | - | - |
| Charge for the year | - | 28 | 539 | 567 |
| At 31 December 2021 | - | 28 | 539 | 567 |
| **Net book value** | | | | |
| At 31 December 2021 | - | 85 | 1,617 | 1,702 |
| At 4 February 2021 | - | - | - | - |

**SUNSHINE WELLNESS HUB**
**Notes to the Financial Statements**
**For the period ended 31 December 2021**

| | | 2021 |
|---|---|---|
| 7. | Cash at bank and in hand | £ |
| | Cash at bank | 4 |
| | Cash in hand | - |
| | | 4 |

| | | 2021 |
|---|---|---|
| 8. | Debtors | £ |
| | Trading debtors | - |
| | Grant debtors | - |
| | Prepayments | - |
| | | - |

| | | 2021 |
|---|---|---|
| 9. | Creditors - *Amount falling due within one year* | £ |
| | Accountancy fee | 300 |
| | | 300 |

| | | 2021 |
|---|---|---|
| 10. | Creditors - *Amount falling due after more than one year* | £ |
| | Trade creditors | - |
| | Other creditors | - |
| | | - |

| 11. Fund movements | Balance at 4 February 2021 | Income | Expenditure | As at 31 December 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Restricted funds | | | | |
| Restricted project fund | - | 9,980 | (8,894) | 1,086 |
| | - | 9,980 | (8,894) | 1,086 |
| Unrestricted funds | | | | |
| General fund | - | 620 | (300) | 320 |
| | - | 620 | (300) | 320 |
| The funds of the charity | - | 10,600 | (9,194) | 1,406 |