

Blueberry Wellbeing Ltd

England & Wales · Charity number 278673

Details

Other names	HAWKINGE ACTIVITIES AND ADVENTURE CENTRE LIMITED, BLUEBERRY WELLBEING LTD
Status	Registered
Legal form	Charitable company
Company number	01443289
Registered	1979-12-03
Register	View on the Charity Commission register

Contact

Address
Channel Business Centre
Ingles Manor
Castle Hill Avenue
Folkestone
Kent
CT20 2RD

Phone 01303 223176

Email nicki.thomas2@btinternet.com

Activities

Objects: To promote the positive mental health, wellbeing and development of children and young people through all and any means both preventative and restorative; to include, but not limited to, education, therapy/counselling, physical activity, social skills, linguistic and communication enrichment, emotional support, parental engagement and support.

Activities: DISPENSING CHARITY FOR THE EDUCATION AND DEVELOPMENT OF YOUNG PEOPLE AND CHILDREN

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, Other Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** HAWKINGE
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£63,880	£91,517	-	-
2024-03-31	£54,238	£67,631	-	-
2023-03-31	£47,834	£76,985	-	-
2022-03-31	£40,762	£69,252	-	-
2021-03-31	£6	£27,839	-	-

Trustees

Name	Role	Appointed
George Thomas	Chair	
Emma Boyce		2021-03-19
NICOL MARIA Thomas		2014-01-03

Blueberry Wellbeing Ltd

England & Wales - Charity number 278673

Accounts

REGISTERED COMPANY NUMBER: 01443289 (England and Wales)
REGISTERED CHARITY NUMBER: 278673

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
BLUEBERRY WELLBEING LTD
(A COMPANY LIMITED BY GUARANTEE)**

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

BLUEBERRY WELLBEING LTD

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FOR THE YEAR ENDED 31 MARCH 2025**

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BLUEBERRY WELLBEING LTD

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES	Ms E J Boyce Ms N M Thomas G A Thomas
COMPANY SECRETARY	Ms N M Thomas
REGISTERED OFFICE	Channel Business Centre Ingles Manor Castle Hill Avenue FOLKESTONE Kent CT20 2RD
REGISTERED COMPANY NUMBER	01443289 (England and Wales)
REGISTERED CHARITY NUMBER	278673
INDEPENDENT EXAMINER	McCabe Ford Williams Chartered Accountants Charlton House Dour Street DOVER Kent CT16 1BL

BLUEBERRY WELLBEING LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Principal activities

To promote the positive mental health, wellbeing and development of children and young people through all and any means both preventative and restorative; to include, but not limited to, education, therapy / counselling, physical activity, social skills, linguistic and communication enrichment, emotional support, parental engagement and support.

Public benefit

The Trustees have had due regard for the public benefit guidance published by the Charity Commission.

FINANCIAL REVIEW

Financial position

Headlines

- The charity continues to meet goals on improving children and young people's (CYP) mental health through use of the natural environment, support of Deaf CYP, the use of creative arts, and educating and supporting parents to develop strong attachment relationships with their children. In addition, the board has agreed to explore a new focus on supporting Children in care (LAC) and to remove psycho-education, for the time being, as a main strand. While these areas are the main focus strands of the Charity donations our broad objective allow for the flexibility.
- Donations have been given to East Kent Equine Therapy and Learning, Spurgeons, Nine Acres, Buddy bags, Woven, Auditory Verbal UK, Papyrus, London Youth Rowing and Deaf Action.
- The Charity remains completely self-funding and no funds or donations have been received from the general public, NGOs or governmental organisations.
- Investments have shown healthy return providing regular income to the charity. Additional funds released from the Charity's solicitor Tees Law (held in escrow account for promotor's planning permission costs) has been invested in a high interest account. Interest from additional savings accounts have enabled additional funds for donations in this financial year.
- Following intense, time consuming, negotiations the 'Marketing and Sales Strategy' was finalised and the final tranche of land, Area 3 - Elvington Lane, was placed on the open market on 7th May 2024. A buyer was agreed upon following four offers, subsequent interviews and negotiations of the 'Heads of Terms', which were finally agreed on 16th December 2024. The sale is currently proceeding with completion date of no later than 11th January 2026.

Charity Development

The objects of the charity are: -

"To promote the positive mental health, wellbeing and development of children and young people through all and any means both preventative and restorative; to include, but not limited to, psycho-education, therapy/counselling, physical activity, social skills, linguistic and communication enrichment, emotional support, parental engagement and support."

This was agreed by the Charity Commission on September 11th 2021.

In light of the broad objects the trustees felt that the focus of the charity's current level of donations would be best used through targeting more specific areas thought to be most beneficial in supporting the mental health and wellbeing of children and young people (CYP). However, these goal areas/strands are fluid and can be extended, added to or changed as the trustees see fit. There is also the capacity to support one-off donations so long as the original objects of the charity are met. The strands originally identified were:

1. Use of the natural environment
2. Psycho-education
3. Supporting parents/carers to develop strong attachment relationships with their CYPs.

BLUEBERRY WELLBEING LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Projects have continued to be identified within CICs and Charities which could support these specific goal areas from the Charity's objects. The strands are constantly under review and the following directions were approved moving forward:

A fourth focus area was agreed at the end of the financial year 2023/2024; to support deaf children and young people. This is due to the very high prevalence of mental health, in the deaf population, 30-60%, which is caused through isolation, communication problems and early attachment issues. Additionally, Nicol Thomas has professional expertise in this area as a qualified Teacher of the Deaf and Psychotherapist.

During this financial year, following the success of donations for an after school creative arts group and summer school given to Woven to support CYP from a highly deprived area, it was decided to incorporate an additional strand supporting CYP through the creative arts. Further donations were given to Woven and additional projects and charities will be sought.

Additionally, an initial step was made towards supporting CYP in care by providing back packs for CYP who, often at short notice and in distressing circumstances, have to leave their family or move to a new care provider. During the move the CYP's belongings are often left behind and lost causing further mental distress with links to the past and comforting objects vanished. This increases feelings of abandonment, helplessness, loneliness and lack of attachment. A donation was given to Buddy bags. A new strand focusing on LAC and YP will be further developed when increased funding is available.

While the charity has supported the Psycho-education strand through different projects it was felt that the focus of the charity's work, for the time being, would best meet the mental health needs of CYP through the other focus strands. Once further funding becomes available through the land sale this could be reviewed.

It was agreed at the board meeting on 13th October 2024 the following strands/aspects would, currently, best meet the overall goal of supporting the Mental Health and Wellbeing of CYP:

- Use of the outdoors for nurturing of CYP positive health mental and Wellbeing
- Development of positive attachment relationships between CYP and families
- Supporting the mental health of deaf CYP
- Using creative arts to support CYP mental health and wellbeing
- Supporting the mental health and wellbeing of LAC CYP.

The focus strands of the charity are reviewed annually.

Donations

The charity donated £80,860 in total during the financial year 2024-2025. Funds for donation are received quarterly from investments at Barratt and Cooke stockbrokers. Additional monies for donation were received through interest received from maturation of a savings account and the late clearing of donations to Woven at the end of the financial year 23/24.

Generally, donations are given to Charities and CICs where monies are ringfenced to focus on specific activities/projects which are always closely aligned with goals from the Charity's objects identified above: these are initially ascertained in discussion with the organisation and clarified through the Blueberry's application form. However, there is also flexibility in donating activities and smaller donations are given to charities with one clearly identified specific focus such as Papyrus and Buddy Bags; providing that the work of the charity fits with the objects of Blueberry.

Over the financial year 2024/2025 money was donated to East Kent Equine Therapy and Learning, Spurgeons, Nine Acres, Woven, AVUK, London Rowing Club, Papyrus, Buddy Bags and Deaf Action.

- **East Kent Equine Therapy and Learning CIC**
- **Strand - use of outdoors**

The ongoing work being carried out at the stables is equine assisted therapeutic support. The target groups were Y6 transition students who have a diagnosis or show signs of ASD.

Local schools were approached by the project lead and children identified who met the criteria and who educational professionals believed would benefit from this intervention were selected. During the year £7,400 was granted to this charity.

BLUEBERRY WELLBEING LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

- Spurgeons Charity (<https://spurgeons.org>)

- Strand - Attachment

The trustees consider this an ideal charity to receive donations due to their focus on the mental health of children and young people providing counselling, family support workers, parenting courses and two preschool groups. The Charity supports parents to build positive attachments with their children both with online courses and session work with vulnerable families face to face. It was agreed with Sturgeons that money donated would be ringfenced to support disadvantaged families with young children through the family workers team. During the year £15,000 was granted to this charity.

- Nine Acres project

- Strand - Use of the outdoors

Highworth School received a grant to enable two small groups of YPs experiencing high levels of anxiety to have weekly sessions at Nine Acres, a local outdoor resource, that uses the outdoors and nature to facilitate wellbeing and self-awareness leading to the reduction of anxiety and prevention of school refusal. The groups take place throughout the academic year and different groups of YPs are selected each half term. According to need some YPs have their time in group extended. During the year £6,200 was granted to this project.

- Woven

- Strand - Creative arts

This is a church charity that works with disadvantaged children in one of the most deprived areas in Nottingham. Two separate donations provided support for an after school creative arts club and a summer school respectively. The youth worker team supports the mental health and wellbeing for local CYPs both through the activities but also through building supportive relationships with the CYPs and their families. During the year £20,000 was granted to this charity.

- AVUK

- Strand - Development of attachment relationships and supporting Deaf CYP

This charity supports the development of oral language and communication of very young deaf children through supporting, guiding and educating parents to attune to their deaf child's needs, provide caring, encouraging relationships in linguistically rich, play based environments. Thereby supporting the development of positive attachment relationships between parents and their deaf child through communication and play. During the year £15,000 was granted to this charity.

- London Youth Rowing

- Strand - use of the outdoors

During the course of the year Nicol Thomas had received information about from an organisation 'London Youth Rowing' which provides rowing programmes for disadvantaged YPs to 'improve their physical, social, mental well-being'. This is considered a good fit for the strand of using the outdoors and physical activity to promote mental health and well-being. Nicol Thomas made initial contact and, following completion of the application form, a donation was made which provided indoor and on water rowing courses for groups of disadvantaged CYP and the purchase of two rowing machines to support these courses. During the year £4,260 was granted to this organisation.

- Deaf Action

- Strand - Use of the outdoors and support of Deaf CYP

Deaf Action is run by Deaf people for Deaf people of all ages. Their youth section provides a mother and toddler group, a youth club and summer school amongst other activities. Following an initial contact with a youth leader it was agreed that Blueberry would donate to support the yearly summer outward bound trip. During the year £5,000 was granted to support the trip.

- Buddy Bags

- Strand - Support for LAC

Following Emma Boyce's suggestion regarding a new strand to support CYPs in care (LAC) with an initial first step to donate to a charity that provides suitcases for CYPs moving within care or leaving care, given that CYP's vital personal possessions are often mislaid during the move leading to additional distress in, often, highly traumatic circumstances. Though the trustees were unable to find a charity that provided suitcases Buddy Bags were identified as a good fit; providing a backpack for CYP both for personal possessions and additional, age appropriate, practical and comfort giving items. During the year £3,000 was granted to this charity.

BLUEBERRY WELLBEING LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

- Papyrus

- General support for the mental health of CYP

This charity provides a lifeline to CYP who are experiencing suicidal thoughts. Their telephone call centre provides professional support and help to CYPs who are in extreme distress. Blueberry has previously donated to this charity and Nicol Thomas received a communication to say there was a high possibility that this vital Help line would have to shut down due to lack of funds and the decision was made to provide a donation. During the year £5,000 was granted to this charity.

Finances and Investment update

- Overview

The charity accounts remain healthy. Regular income is provided through investments enabling a significant level of donations to be made.

A contingency fund is maintained in current and savings accounts for charity running costs, unexpected costs that may occur through the process of obtaining planning permission and the subsequent sale of the Area 3 but also with a view to funding larger projects in the future. Charity costs are minimal; primarily due to having no employees.

McCabe Ford Williams will undertake an Independent Examination of the Charity's 2024/2025 accounts.

- Investments

The Barratt and Cooke portfolio end of year valuations coincided with a highly unfortunate set of fiscal events created by the actions of current American Presidency. 'Liberation day' occurred on the 2nd April 2025 with stock markets going into freefall. The quarterly valuation of Blueberry's share portfolio was dated 5th April 2025 was therefore disappointing with a loss of, approximately, £120,000 from the January valuation. It is hoped that, in the short term, a level of sanity will prevail at the source of such global economic uncertainty and chaos and the Charity's investment portfolio will recover!

Contingency funds remain in a 32-day notice account with an interest rate of 2.6%. It was agreed these funds needed to be held in reserve and be easily accessible should any legal or other issues occur with the planning application process that incurred significant costs. Once the sale of Area 3 has been successfully completed the Lloyds 32-day notice period account will be closed and the funds reinvested or used for grant making.

Further to Blueberry Wellbeing Ltd board of Trustees requirement in the first 'Deed of Variation' with Dean Lewis Estates (29/09/2023), the £150,000 held in an escrow account at Tees Law to cover the costs of obtaining planning permission on Area 3 was released. This money, plus additional funds, were invested in a Lloyds fixed rate savings account which earns 5.08% interest and will mature on 14th February 2025. The additional funds accrued from the interest on the fixed rate savings accounts has been used for additional projects to further the Charity's goals. The high savings rate achieved previously have dropped due to The Bank of England steadily reducing their interest rate. However, savings accounts with decent returns remain available and monies are currently being reinvested.

Planning Permission and sale of Area 3; Elvington

- Background

Historically this Charity was set up in 1979 to provide an Outward Bound Centre for disadvantaged children. Land and the officer's mess (part of the Hawkinge Airfield) was purchased to provide this facility. The Centre ran successfully for a few years however financially it became untenable. The Charity Commission agreed that Hawkinge Activity and Adventure Centre (HAAC; as the charity was known historically) would become a dispensing charity. The village of Hawkinge was being developed at that stage so with planning permission for housing the land could provide valuable funds for the Charity. The land was divided into 3 tranches and Area 1 and 2 were sold. All debts were repaid and, following the sale of Area 2, the charity was left with a significant boost to funds which were invested to provide a regular income to dispense grants to support the mental health and wellbeing of children and young people.

BLUEBERRY WELLBEING LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

- Promotion agreement with Dean Lewis Estates

Blueberry Wellbeing Ltd (HAAC) has an ongoing promotion agreement with Dean Lewis Estates (The Promotor) to obtain Satisfactory Planning Permission for Area 3 which was signed on 18th March 2018. Once planning permission is obtained the land is to be sold to provide further grant making funds for the charity. The process for obtaining planning permission was commenced around January 2021; nearly 3 years after the promotion agreement was signed. The application was submitted 23rd December 2021. The delay meant the Lapse Date and Extended Lapse Date passed. The Lapse of the Promotion Agreement meant that the charity could have ended its relationship with the Promotor (Dean Lewis Estates) and the Land Agent (Hobbs Parker), however it was decided that the sale of the land and the possible ongoing need to maintain the planning permission on Area 3 would be facilitated through continuing to use the agents who had been involved for 7 years. Hence a second 'Deed of Variation' was agreed with Dean Lewis Estates and signed on 28th March 2024.

The second Deed of Variation expressly states that should a sale not be completed by 5th February 2028 'The Promotion Agreement' with Dean Lewis Estates will lapse.

The second 'Deed of Variation' also lays out a highly streamlined 'Sales and Marketing Process' which the Trustees negotiated to prevent prospective purchasers renegeing on their initial commitments which could be detrimental for the charity. The Deed was negotiated with the advice from the charity's solicitors: Tees Law.

- Update on marketing and sale of Area 3, Elvington Lane, Hawkinge.

The Charity land at Elvington Road, Hawkinge comprises 12.9 Acres. Part of the land is to be donated to The Hawkinge Battle of Britain Museum (KBOBM), as part of the Grant of Planning Permission agreement with Folkestone and Hythe Planning Council, for expansion (2.69 Acres). Part of the land has a covenant which restricts its usage to social and recreational purposes. This area will provide outdoor recreational space (2.2 Acres) and an overflow carpark for the KBOBM (1.2 Acres). The development land extends to 8 Acres and has Planning Permission for 110 houses.

A prospective purchaser has been chosen and negotiations have been completed on agreeing the 'Heads of Terms' for the sale. In light of the trustees previous experiences selling development land they have been stringent in their requirements of the buyer; setting strict time lines for completion, simultaneous exchange and completion for the total amount offered with no staggered payments, the purchaser to buy the whole piece of land, no negotiation on the original offer price, and a legal undertaking to pay the charity's legal and Charity Commission S119 valuation report costs should they fail to complete within the time frame, fail to pay the full asking price or withdraw from the sale for any other reason. All legal negotiations have been undertaken with advice from the Charity's solicitors; Tees Law.

Both the Solicitors and agent have been instructed to provide all updates as the sale proceeds. The completion date is on or before 11th January 2026.

The negotiations have been difficult, stressful and very time consuming to enable the best outcome for Blueberry Wellbeing Ltd to continue to support, and to hugely increase, the work being carried out to achieve positive mental health outcomes for children and young people.

Board of Trustees

Board Composition

Currently the board is well balanced with skilled practitioners experienced in mental health, Deafness, psychotherapy, education, accounting, finances, commercial real estate, organisational structure, communication, HR, business and charity governance. The makeup of the board will be revisited in the next financial year to ensure its skill set meets any new challenges and to ensure required trustee turnover.

- Consideration of best timings of board meetings

Following a further discussion regarding board meetings in future years it was agreed that the best time to hold the AGM would be in May/June, rather than April. This would enable enough time for the final End of Year accounts and Trustee's end of year report to be compiled and sent to the Charity's accountants McCabe Ford Williams and for them to undertake the Independent Examination of the accounts after the end of the financial year so that a comprehensive picture of finances and charity activities of the previous year could be reviewed and further inform the work of the charity for the current financial year at the AGM. There will then be an Extraordinary General Meeting held in December to review progress on the Charity's work in the current financial year and to plan for the final quarter of the year.

BLUEBERRY WELLBEING LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

In preparation to realign meetings in this financial year with the proposed future plan this, additional, EGM has taken place in December. The next meeting will be the AGM to take place in June 2025. The following meeting will take place in December 2025; both of these meetings will take place during the next financial year 2025/2026.

Overview

The year has been highly successful for the charity in supporting the promotion of positive mental health in children and young people through a variety of goal areas, provided by the chosen organisations, believed by the trustees to offer the best opportunity for successful outcomes.

The charity remains well funded and will continue to seek out charities and organisations that further enhance and develop the objectives of Blueberry Wellbeing Ltd.

Investment policy and objectives

Following research of investment options in order to produce an income for the charity, investments have been made through a nationally recognised reputable company established in 1880 and registered with the FSA and The London Stock Exchange. Income from these investments will enhance the scope of donations to be made as a dispensing charity as approved by the Charity Commission.

As at the year end, listed fixed investments held by the charity were valued at £1,775,920 and current asset investments at £44,987 .

Reserves policy

The charity had total reserves of £6,677,633 (2024 - £6,849,988), of which £4,274,889 (2024 - £4,274,889) relates to the property revaluation fund which is not distributable until realised. There are no restricted or designated reserves held by the charity.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

FUTURE PLANS

Planning for the Future

Strategic Development

The Charity will continue to focus on specific targeted areas which are considered to be most beneficial for the promotion of well-being and the amelioration of mental health issues for children and YP;

- Attachment work with families of young children,
- Psychoeducation courses targeted at young people with a view to increasing their understanding of mental health issues and the development of strategies to manage them,
- Using the natural environment as a tool to improve Children and young people's mental health.
- Supporting communication development and positive attachment relationships for deaf children.

Increased funds from land sale

The trustees have had previous experience with selling the Charity Land on two occasions. Neither time proved to be straightforward or rapid! Alongside guidance from the Charity's solicitors the trustees negotiated new terms in the second 'Deed of Variation' (28/03/2024) that should make this sale process less likely to be complex or delayed, however it is not possible to plan for every eventuality and until the sale is completed with new funds safely transferred into the Charity's bank account the trustees remain constrained in their expectations of an uncomplicated, speedy outcome.

Despite this it will be important to make contingency plans for the future once the sale has completed. Plans will be made around investments, contingency funds, yearly budgets for grant making, additional areas of focus, possible larger projects, accounting changes, size and skill set of the board, organisational structure.

BLUEBERRY WELLBEING LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Approved by order of the board of trustees on 29/08/2025 and signed on its behalf by:



Ms N M Thomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BLUEBERRY WELLBEING LTD**

Independent examiner's report to the trustees of Blueberry Wellbeing Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.



Jonathan Fullarton BSc (Hons) FCA

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Date: 29/8/25

BLUEBERRY WELLBEING LTD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	31.3.25 Unrestricted funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Investment income	3	63,880	54,238
EXPENDITURE ON			
Raising funds	4	645	675
Charitable activities	5		
Promotion of wellbeing		93,157	66,956
Total		<u>93,802</u>	<u>67,631</u>
Net gains/(losses) on investments		<u>(142,433)</u>	<u>3,939,938</u>
NET INCOME/(EXPENDITURE)		(172,355)	3,926,545
RECONCILIATION OF FUNDS			
Total funds brought forward		6,849,988	2,923,443
TOTAL FUNDS CARRIED FORWARD		<u><u>6,677,633</u></u>	<u><u>6,849,988</u></u>

The notes form part of these financial statements

BLUEBERRY WELLBEING LTD

**BALANCE SHEET
31 MARCH 2025**

		31.3.25 Unrestricted funds £	31.3.24 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	9	267	91
Investments			
Investments	10	1,775,920	1,951,507
Investment property	11	4,500,000	4,500,000
		<hr/>	<hr/>
		6,276,187	6,451,598
 CURRENT ASSETS			
Debtors	12	163	509
Investments	13	44,987	29,056
Cash at bank		358,256	370,595
		<hr/>	<hr/>
		403,406	400,160
 CREDITORS			
Amounts falling due within one year	14	(1,960)	(1,770)
		<hr/>	<hr/>
NET CURRENT ASSETS		401,446	398,390
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		6,677,633	6,849,988
		<hr/>	<hr/>
NET ASSETS		6,677,633	6,849,988
		<hr/>	<hr/>
FUNDS	15		
Unrestricted funds		6,677,633	6,849,988
		<hr/>	<hr/>
TOTAL FUNDS		6,677,633	6,849,988
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

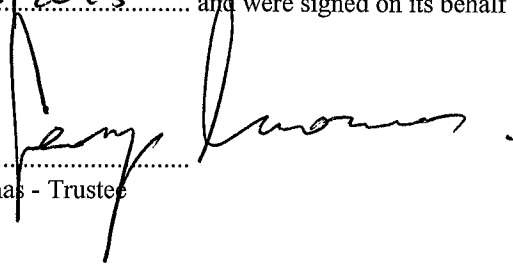
The notes form part of these financial statements

BLUEBERRY WELLBEING LTD

BALANCE SHEET - continued
31 MARCH 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29/08/2025 and were signed on its behalf by:


.....
G A Thomas - Trustee

BLUEBERRY WELLBEING LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. STATUTORY INFORMATION

Blueberry Wellbeing Ltd is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Reference and Administrative Details page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are presented in sterling which is the functional currency and is rounded to the nearest £1.

The financial statements have been prepared on a going concern basis and there are no material uncertainties that cast significant doubt on the Charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached are fulfilled. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% on cost

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as "Net gains / (losses) on investments" in the Statement of Financial Activities.

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Dividends receivable	49,701	49,896
Deposit account interest	14,179	4,342
	<u>63,880</u>	<u>54,238</u>

4. RAISING FUNDS

Investment management costs

	31.3.25	31.3.24
	£	£
Investment management fees	645	675
	<u>645</u>	<u>675</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
Promotion of wellbeing	10,657	80,860	1,640	93,157
	<u>10,657</u>	<u>80,860</u>	<u>1,640</u>	<u>93,157</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	181	438
Independent examination	1,450	1,285
	<u>1,631</u>	<u>1,723</u>

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Investment income	54,238
EXPENDITURE ON	
Raising funds	675
Charitable activities	
Promotion of wellbeing	66,956
Total	<u>67,631</u>
Net gains on investments	<u>3,939,938</u>
NET INCOME	3,926,545
RECONCILIATION OF FUNDS	
Total funds brought forward	2,923,443
TOTAL FUNDS CARRIED FORWARD	<u><u>6,849,988</u></u>

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2024	1,754
Additions	357
	<hr/>
At 31 March 2025	2,111
	<hr/>
DEPRECIATION	
At 1 April 2024	1,663
Charge for year	181
	<hr/>
At 31 March 2025	1,844
	<hr/>
NET BOOK VALUE	
At 31 March 2025	267
	<hr/> <hr/>
At 31 March 2024	91
	<hr/> <hr/>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	1,951,507
Additions	292,167
Disposals	(368,778)
Revaluations	(98,976)
	<hr/>
At 31 March 2025	1,775,920
	<hr/>
NET BOOK VALUE	
At 31 March 2025	1,775,920
	<hr/> <hr/>
At 31 March 2024	1,951,507
	<hr/> <hr/>

There were no investment assets outside the UK.

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024 and 31 March 2025	4,500,000
	<hr/>
NET BOOK VALUE	
At 31 March 2025	4,500,000
	<hr/> <hr/>
At 31 March 2024	4,500,000
	<hr/> <hr/>

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. INVESTMENT PROPERTY - continued

Fair value at 31 March 2025 is represented by:

	£	
Valuation in 2010	401,230	
Valuation in 2024	3,873,659	
Cost	225,111	
		4,500,000

If freehold investment property had not been revalued it would have been included at the following historical cost:

	31.3.25	31.3.24
	£	£
Cost	225,111	225,111
	225,111	225,111

Freehold investment property was valued on an open market value basis on 31 March 2025 by the trustees.

This is the guide price that the land has been marketed for sale at.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other debtors	163	509
	163	509

13. CURRENT ASSET INVESTMENTS

	31.3.25	31.3.24
	£	£
Investment stockbroker account	44,987	29,056
	44,987	29,056

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	1,960	1,770
	1,960	1,770

15. MOVEMENT IN FUNDS

	At 1.4.24	Net	At
	£	movement	31.3.25
		in funds	£
Unrestricted funds		£	
General fund	2,575,099	(172,355)	2,402,744
Property revaluation fund	4,274,889	-	4,274,889
	6,849,988	(172,355)	6,677,633
TOTAL FUNDS	6,849,988	(172,355)	6,677,633

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	63,880	(93,802)	(142,433)	(172,355)
TOTAL FUNDS	<u>63,880</u>	<u>(93,802)</u>	<u>(142,433)</u>	<u>(172,355)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	2,522,213	52,886	2,575,099
Property revaluation fund	401,230	3,873,659	4,274,889
	<u>2,923,443</u>	<u>3,926,545</u>	<u>6,849,988</u>
TOTAL FUNDS	<u>2,923,443</u>	<u>3,926,545</u>	<u>6,849,988</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	54,238	(67,631)	66,279	52,886
Property revaluation fund	-	-	3,873,659	3,873,659
	<u>54,238</u>	<u>(67,631)</u>	<u>3,939,938</u>	<u>3,926,545</u>
TOTAL FUNDS	<u>54,238</u>	<u>(67,631)</u>	<u>3,939,938</u>	<u>3,926,545</u>

The Property revaluation fund relates to the unrealised gain on the revaluation of the investment land held by the charity. Once the land is sold, the gain is realised, and the proportion of the uplift is transferred to the General fund.

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

16. RELATED PARTY DISCLOSURES

During the year £1,215 (2024 - £1,155) was payable to N M Thomas, a trustee, in relation to services provided to the charity.

BLUEBERRY WELLBEING LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	31.3.25	31.3.24
	£	£
INCOME AND ENDOWMENTS		
Investment income		
Dividends receivable	49,701	49,896
Deposit account interest	14,179	4,342
	<u>63,880</u>	<u>54,238</u>
Total incoming resources	63,880	54,238
EXPENDITURE		
Investment management costs		
Investment management fees	645	675
Charitable activities		
Rent	5,530	5,106
Insurance	552	660
Postage and stationery	344	202
Sundries	39	-
Repairs and maintenance	-	62
Legal and professional fees	4,011	1,173
Office equipment depreciation	181	438
Grants to institutions	80,860	58,030
	<u>91,517</u>	<u>65,671</u>
Support costs		
Governance costs		
Accountancy	1,640	1,285
Total resources expended	<u>93,802</u>	<u>67,631</u>
Net expenditure before gains and losses	(29,922)	(13,393)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(43,457)	(37,712)
Net expenditure	<u>(73,379)</u>	<u>(51,105)</u>

This page does not form part of the statutory financial statements

Blueberry Wellbeing Ltd

England & Wales - Charity number 278673

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
BLUEBERRY WELLBEING LTD
(A COMPANY LIMITED BY GUARANTEE)**

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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Statement of Financial Activities	8
Balance Sheet	9 to 10
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Detailed Statement of Financial Activities	17

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES	Ms E J Boyce Ms N M Thomas G A Thomas
COMPANY SECRETARY	Ms N M Thomas
REGISTERED OFFICE	Channel Business Centre Ingles Manor Castle Hill Avenue FOLKESTONE Kent CT20 2RD
REGISTERED COMPANY NUMBER	01443289 (England and Wales)
REGISTERED CHARITY NUMBER	278673
INDEPENDENT EXAMINER	McCabe Ford Williams Chartered Accountants Charlton House Dour Street DOVER Kent CT16 1BL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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

Principal activities

To promote the positive mental health, wellbeing and development of children and young people through all and any means both preventative and restorative; to include, but not limited to, education, therapy / counselling, physical activity, social skills, linguistic and communication enrichment, emotional support, parental engagement and support.

Public benefit

The Trustees have had due regard for the public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Headlines

- The charity continues to meet goals on improving children and young people's mental health through use of the natural environment, psycho-education and educating parents to develop strong attachment relationships with their children. In addition, the board has agreed to a new focus on supporting the mental health and wellbeing of deaf children and young people.
- The Charity remains self-funding and no funds or donations have been received from the general public, NGOs or governmental organisations.
- Donations have been given to East Kent Equine Therapy and Learning, Spurgeons, Nine Acres, Parenting Mental Health and Don't Lose Hope.
- The new grant application form is being completed by Charities and CICs.
- New accounting system and Making Tax Digital requirement by HMRC met with Vital Tax tool and both have streamlined accounting.
- Investments have shown healthy return providing regular income to the charity. Additional funds released from the Charity's solicitor Tees Law (held in escrow account for promoter's planning permission costs) has been invested in a high interest account.
- Matters renegotiated in the 'Deed of Variation' for the 'Promotion agreement' with Dean Lewis Estates are more favourable to the Charities interests.
- Satisfactory Planning Permission has been granted for final tranche of charity land - Area 3.
- A 'Sales and Marketing Strategy' will now be compiled by Hobbs Parker using the details in the new 'Deed of Variation' (28/03/24).

Charity Development

The objects of the charity are: -

"To promote the positive mental health, wellbeing and development of children and young people through all and any means both preventative and restorative; to include, but not limited to, psycho-education, therapy/counselling, physical activity, social skills, linguistic and communication enrichment, emotional support, parental engagement and support."

This was agreed by the Charity Commission on September 11th 2021.

In light of the broad objects the trustees felt that the focus of the charity's current level of donations would be best used through targeting more specific areas thought to be most beneficial in supporting the mental health and wellbeing of children and young people (CYP). Though these goal areas are fluid and can be extended or changed. The goal area originally identified were:

1. Use of the natural environment
2. Psycho-education
3. Supporting parents to develop strong attachment relationships with their CYPs.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Projects have continued to be identified through CICs and charities which could support these specific goal areas from the Charity's objects. Though the identified projects/activities were more focused on the goal areas above, the majority of the areas in the original objects were covered as part of the work carried out.

A fourth focus area was agreed at the end of this financial year;

4. To support deaf children and young people. This is due to the very high prevalence of mental health diagnosis in the deaf population which is often caused through isolation, communication problems and early attachment issues.

Donations

The charity donated £58,030 in total during the financial year 2023-2024. Monies were donated to Charities and CICs where monies were ringfenced to focus on activities/projects closely aligned with goals from the Charity's objects identified above. Money was donated to East Kent Equine Therapy and Learning, Spurgeons, Nine Acres, Parenting Mental Health and Don't Lose Hope.

- East Kent Equine Therapy and Learning CIC

The ongoing work being carried out at the stables is equine assisted therapeutic support. The target groups were Y6 and Y7 transition students who have a diagnosis or show signs of ASD.

Local schools were approached by the project lead and children identified who met the criteria and who educational professionals believed would benefit from this intervention were selected.

- Spurgeons Charity (<https://spurgeons.org>)

The trustees consider this an ideal charity to receive donations due to their focus on the mental health of children and young people providing counselling, family support workers, parenting courses and two preschool groups. The Charity supports parents to build positive attachments with their children both with online courses and session work with vulnerable families face to face. It was agreed with Spurgeons that money donated would be ringfenced to support disadvantaged families with young children through the family workers team. Additional funds were donated to train the family worker team with the National Autistic Society Early birds training programme that has been developed to support and enable parents with young autistic children.

- Nine Acres project

Highworth School received a grant to enable two small groups of YPs experiencing high levels of anxiety to have weekly sessions at Nine Acres, a local outdoor resource, that uses the outdoors and nature to facilitate wellbeing and self-awareness leading to the reduction of anxiety and prevention of school refusal. The groups take place throughout the academic year and different groups of YPs are selected each half term. According to need some YPs have their time in group extended.

- Parenting Mental Health (www.parentingmentalhealth.org)

This charity supports parents as they help their children and YP struggling with mental health problems. The charity provides a multitude of different ways to access support for parents. It was agreed with the charity that money donated would be used for the bursary scheme providing free access to the 'Partnering Not Parenting' course.

- Don't Lose Hope (dontlosehope.co.uk)

A charity which provides counselling to C&YPs to enable to understanding of themselves and use strategies to overcome mental health challenges.

Finances and Investment update

- Overview

The charity accounts remain healthy. Regular income is provided through investments enabling a significant level of donations to be made.

The release of £150,000 from an escrow account held with Tees Law to cover The Promoters costs obtaining planning permission for Area 3 created another opportunity for investment. This money was invested in a high interest savings account due to mature in February 2025.

A contingency fund is maintained in current and savings accounts for charity running costs, unexpected costs that may occur through the process of obtaining planning permission and the subsequent sale of the Area 3 but also with a view to funding larger projects in the future. Charity costs are minimal; primarily due to having no employees.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The new accounting system developed by a colleague of Ms N M Thomas last year, which is linked up to HMRC via a bridging tool called 'Vital Tax' (which meets the 'Making tax Digital' requirements from HMRC) continues to facilitate ease of accounting. Vital Tax is a low-cost system that has saved the charity circa £300 per annum.

McCabe Ford Williams will undertake an Independent Examination of the Charity's 2023/2024 accounts.

- Investments

The Barratt and Cooke portfolio valuations remain healthy though the huge increase in capital value following the initial investment in 2021 has sadly not been regained. However, the original capital investment has grown by £65,794 (05/04/2024) and a regular annual income of £66,500 is received by the charity.

With the increase of interest rates, the board decided that investing some of the contingency fund would be fiscally astute so funds were transferred into a 32-day notice account with an interest rate of 2.6%. It was agreed these funds needed to be held in reserve and be easily accessible should any legal or other issues occur with the planning application process that incurred significant costs. Once the sale of Area 3 has been successfully completed the Lloyds 32-day notice period account will be closed and the funds reinvested or used for grant making.

Further to Blueberry Wellbeing Ltd board of Trustees requirement in the first 'Deed of Variation' with Dean Lewis Estates (29/09/2023), the £150,000 held in an escrow account at Tees Law to cover the costs of obtaining planning permission on Area 3 was released. This money, plus additional funds, were invested in a Lloyds fixed rate savings account which earns 5.08% interest and will mature on 14th February 2025. The additional funds accrued from the interest on the fixed rate savings accounts will be used for future projects to further the Charity's goals.

Satisfactory Planning Permission for Charity Land; Area 3

- Background

Historically this Charity was set up in 1979 to provide an Outward Bound Centre for disadvantaged children. Land and the officer's mess (part of the Hawkinge Airfield) was purchased to provide this facility. The Centre ran successfully for a few years however financially it became untenable. The Charity Commission agreed that Hawkinge Activity and Adventure Centre (HAAC; as the charity was known historically) would become a dispensing charity. The village of Hawkinge was being developed at that stage so with planning permission for housing the land could provide valuable funds for the Charity. The land was divided into 3 tranches and Area 1 and 2 were sold. All debts were repaid and, following the sale of Area 2, the charity was left with a significant boost to funds which were invested to provide a regular income to dispense grants to support the mental health and wellbeing of children and young people.

- Promotion agreement with Dean Lewis Estates

Blueberry Wellbeing Ltd (HAAC) has an ongoing promotion agreement with Dean Lewis Estates (The Promoter) to obtain Satisfactory Planning Permission for Area 3 which was signed on 18th March 2018. Once planning permission is obtained the land is to be sold to provide further grant making funds for the charity. The process for obtaining planning permission was commenced around January 2021; nearly 3 years after the promotion agreement was signed. The application was submitted 23/12/21. The delay meant the Lapse Date and Extended Lapse Date passed. The Lapse of the Promotion Agreement meant that the charity could have ended its relationship with the Promoter (Dean Lewis Estates) and the Land Agent (Hobbs Parker), however it was decided that the sale of the land and the possible ongoing need to maintain the planning permission on Area 3 would be facilitated through continuing to use the agents who had been involved for 7 years. Hence a second 'Deed of Variation' was agreed with Dean Lewis Estates and signed on 28th March 2024.

The second Deed of Variation expressly states that should a sale not be completed by 5th February 2028 'The Promotion Agreement' with Dean Lewis Estates will lapse.

The second 'Deed of Variation' also lays out a highly streamlined 'Sales and Marketing Process' which the Trustees negotiated to prevent prospective purchasers renegeing on their initial commitments which could be detrimental for the charity. The Deed was negotiated with the advice from the charity's solicitors: Tees Law.

- Planning Application update on Area 3 of Hawkinge Land.

Despite an unnecessarily delayed Planning Permission submission by The Promoter and subsequent issues around the Bio Net Diversity Gain and Transport Planning arrangements 'Satisfactory Planning Permission' was eventually granted on 18th March 2024.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

A 'Marketing and Sales Strategy' will now be formulated by Hobbs Parker following the instructions laid out in 'The Deed of Variation' (28th March 2024).

Part of the land will be donated to the Hawkinge WW2 Aerodrome Museum. This is for the museum expansion and overflow parking but the trustees plan to place an overage agreement on the land to the benefit of the Charity should the museum endeavour to develop the donated land.

Board of Trustees

Currently the board is well balanced with skilled practitioners experienced in mental health, psychotherapy, education, accounting, finances, commercial real estate, HR, business and charity governance. The makeup of the board will be revisited in the next financial year to ensure its skill set meets any new challenges and to ensure required trustee turnover.

Overview

The year has been highly successful for the charity in supporting the promotion of positive mental health in children and young people through a variety of goal areas, provided by the chosen organisations, believed by the trustees to offer the best opportunity for successful outcomes.

The charity remains well funded and will continue to seek out charities and organisations that further enhance and develop the objectives of Blueberry Wellbeing Ltd.

FINANCIAL REVIEW

Investment policy and objectives

Following research of investment options in order to produce an income for the charity, investments have been made through a nationally recognised reputable company established in 1880 and registered with the FSA and The London Stock Exchange. Income from these investments will enhance the scope of donations to be made as a dispensing charity as approved by the Charity Commission.

As at the year end, listed fixed investments held by the charity were valued at £1,951,507 and current asset investments at £29,056 .

Reserves policy

The charity had total reserves of £6,849,988 (2023 - £2,923,443), of which £4,274,889 (2023 - £401,230) relates to the property revaluation fund which is not distributable until realised. There are no restricted or designated reserves held by the charity.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

FUTURE PLANS

Strategic Development

The Charity will continue to focus on specific targeted areas which are considered to be most beneficial for the promotion of well-being and the amelioration of mental health issues for children and YP:

- Attachment work with families of young children,
- Psychoeducation courses targeted at young people with a view to increasing their understanding of mental health issues and the development of strategies to manage them,
- Using the natural environment as a tool to improve Children and young people's mental health.
- Supporting communication development and positive attachment relationships for deaf children.

Increased funds from land sale

The trustees have had previous experience with selling the Charity Land on two occasions. Neither time proved to be straightforward or rapid! Alongside guidance from the Charity's solicitors the trustees negotiated new terms in the second 'Deed of Variation' (28/03/2024) that should make this sale process less likely to be complex or delayed, however it is not possible to plan for every eventuality and until the sale is completed with new funds safely transferred into the Charity's bank account the trustees remain constrained in their expectations of an uncomplicated, speedy outcome.

Despite this it will be important to make contingency plans for the future at the next board meeting should the sale of the final piece of land exceed the trustee's prudent expectations. Plans will be made around investments, contingency funds, yearly budgets for grant making, additional areas of focus, possible larger projects, accounting changes, size and skill set of the board, organisational structure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

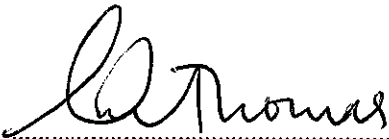
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Approved by order of the board of trustees on 4/12/2024 and signed on its behalf by:



Ms NM Thomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BLUEBERRY WELLBEING LTD**

Independent examiner's report to the trustees of Blueberry Wellbeing Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.



Jonathan Fullarton BSc (Hons) FCA

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Date: 18/12/24

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Investment income	3	54,238	47,834
EXPENDITURE ON			
Raising funds	4	675	460
Charitable activities	5		
Promotion of wellbeing		66,956	76,525
Total		67,631	76,985
Net gains/(losses) on investments		3,939,938	(162,499)
NET INCOME/(EXPENDITURE)		3,926,545	(191,650)
RECONCILIATION OF FUNDS			
Total funds brought forward		2,923,443	3,115,093
TOTAL FUNDS CARRIED FORWARD		6,849,988	2,923,443

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	9	91	529
Investments			
Investments	10	1,951,507	1,890,634
Investment property	11	4,500,000	626,341
		<u>6,451,598</u>	<u>2,517,504</u>
CURRENT ASSETS			
Debtors	12	509	150,735
Investments	13	29,056	40,783
Cash at bank		370,595	216,601
		<u>400,160</u>	<u>408,119</u>
CREDITORS			
Amounts falling due within one year	14	(1,770)	(2,180)
NET CURRENT ASSETS		<u>398,390</u>	<u>405,939</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,849,988</u>	<u>2,923,443</u>
NET ASSETS		<u>6,849,988</u>	<u>2,923,443</u>
FUNDS	15		
Unrestricted funds		<u>6,849,988</u>	<u>2,923,443</u>
TOTAL FUNDS		<u>6,849,988</u>	<u>2,923,443</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

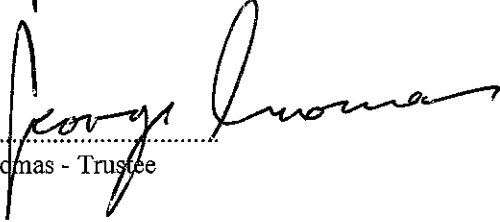
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BALANCE SHEET - continued
31 MARCH 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5/12/2024 and were signed on its behalf by:



G A Thomas - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. STATUTORY INFORMATION

Blueberry Wellbeing Ltd is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Reference and Administrative Details page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are presented in sterling which is the functional currency and is rounded to the nearest £1.

The financial statements have been prepared on a going concern basis and there are no material uncertainties that cast significant doubt on the Charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached are fulfilled. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% on cost

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as "Net gains / (losses) on investments" in the Statement of Financial Activities.

3. INVESTMENT INCOME

	2024	2023
	£	£
Dividends receivable	49,896	47,454
Deposit account interest	4,342	380
	<u>54,238</u>	<u>47,834</u>

4. RAISING FUNDS

Investment management costs

	2024	2023
	£	£
Investment management fees	675	460
	<u>675</u>	<u>460</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities	Support costs	Totals
	£	£	£	£
Promotion of wellbeing	7,641	58,030	1,285	66,956
	<u>7,641</u>	<u>58,030</u>	<u>1,285</u>	<u>66,956</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	438	439
Independent examination	1,285	1,350
	<u>1,723</u>	<u>1,789</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Investment income	47,834
EXPENDITURE ON	
Raising funds	460
Charitable activities	
Promotion of wellbeing	76,525
Total	<u>76,985</u>
Net gains/(losses) on investments	<u>(162,499)</u>
NET INCOME/(EXPENDITURE)	(191,650)
RECONCILIATION OF FUNDS	
Total funds brought forward	3,115,093
TOTAL FUNDS CARRIED FORWARD	<u><u>2,923,443</u></u>

9. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2023 and 31 March 2024	<u>1,754</u>
DEPRECIATION	
At 1 April 2023	1,225
Charge for year	438
At 31 March 2024	<u>1,663</u>
NET BOOK VALUE	
At 31 March 2024	<u>91</u>
At 31 March 2023	<u><u>529</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2023	1,890,634
Additions	303,352
Disposals	(346,470)
Revaluations	103,991
	<hr/>
At 31 March 2024	1,951,507
	<hr/>
NET BOOK VALUE	
At 31 March 2024	1,951,507
	<hr/> <hr/>
At 31 March 2023	1,890,634
	<hr/> <hr/>

There were no investment assets outside the UK.

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2023	626,341
Revaluation	3,873,659
	<hr/>
At 31 March 2024	4,500,000
	<hr/>
NET BOOK VALUE	
At 31 March 2024	4,500,000
	<hr/> <hr/>
At 31 March 2023	626,341
	<hr/> <hr/>

Fair value at 31 March 2024 is represented by:

	£
Valuation in 2010	401,230
Valuation in 2024	3,873,659
Cost	225,111
	<hr/>
	4,500,000
	<hr/> <hr/>

If freehold investment property had not been revalued it would have been included at the following historical cost:

	2024	2023
	£	£
Cost	225,111	225,111
	<hr/> <hr/>	<hr/> <hr/>

Freehold investment property was valued on an open market value basis on 31 March 2024 by the trustees.

This is the guide price that the land has been marketed for sale at.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	509	150,609
Prepayments and accrued income	-	126
	<u>509</u>	<u>150,735</u>

13. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Investment stockbroker account	29,056	40,783
	<u>29,056</u>	<u>40,783</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	1,770	2,180
	<u>1,770</u>	<u>2,180</u>

15. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	2,522,213	52,886	2,575,099
Property revaluation fund	401,230	3,873,659	4,274,889
	<u>2,923,443</u>	<u>3,926,545</u>	<u>6,849,988</u>
TOTAL FUNDS	<u>2,923,443</u>	<u>3,926,545</u>	<u>6,849,988</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	54,238	(67,631)	66,279	52,886
Property revaluation fund	-	-	3,873,659	3,873,659
	<u>54,238</u>	<u>(67,631)</u>	<u>3,939,938</u>	<u>3,926,545</u>
TOTAL FUNDS	<u>54,238</u>	<u>(67,631)</u>	<u>3,939,938</u>	<u>3,926,545</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	2,713,863	(191,650)	2,522,213
Property revaluation fund	401,230	-	401,230
	<u>3,115,093</u>	<u>(191,650)</u>	<u>2,923,443</u>
TOTAL FUNDS	<u>3,115,093</u>	<u>(191,650)</u>	<u>2,923,443</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	47,834	(76,985)	(162,499)	(191,650)
	<u>47,834</u>	<u>(76,985)</u>	<u>(162,499)</u>	<u>(191,650)</u>
TOTAL FUNDS	<u>47,834</u>	<u>(76,985)</u>	<u>(162,499)</u>	<u>(191,650)</u>

The Property revaluation fund relates to the unrealised gain on the revaluation of the investment land held by the charity. Once the land is sold, the gain is realised, and the proportion of the uplift is transferred to the General fund.

16. RELATED PARTY DISCLOSURES

During the year £1,155 (2023 - £1,275) was payable to N M Thomas, a trustee, in relation to services provided to the charity.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Investment income		
Dividends receivable	49,896	47,454
Deposit account interest	4,342	380
	<u>54,238</u>	<u>47,834</u>
Total incoming resources	54,238	47,834
EXPENDITURE		
Investment management costs		
Investment management fees	675	460
Charitable activities		
Rent	5,106	5,280
Insurance	660	495
Postage and stationery	202	172
Repairs and maintenance	62	-
Legal and professional fees	1,173	1,288
Office equipment depreciation	438	439
Grants to institutions	58,030	67,501
	<u>65,671</u>	<u>75,175</u>
Support costs		
Governance costs		
Accountancy	1,285	1,350
	<u>67,631</u>	<u>76,985</u>
Total resources expended	67,631	76,985
Net expenditure before gains and losses	(13,393)	(29,151)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(37,712)	6,227
Net expenditure	<u>(51,105)</u>	<u>(22,924)</u>

Blueberry Wellbeing Ltd

England & Wales - Charity number 278673

Accounts

REGISTERED COMPANY NUMBER: 01443289 (England and Wales)
REGISTERED CHARITY NUMBER: 278673

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
BLUEBERRY WELLBEING LTD
(A COMPANY LIMITED BY GUARANTEE)**

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

BLUEBERRY WELLBEING LTD

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FOR THE YEAR ENDED 31 MARCH 2023**

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Detailed Statement of Financial Activities	16

BLUEBERRY WELLBEING LTD

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES	Ms E J Boyce Ms N M Thomas G A Thomas
COMPANY SECRETARY	Ms N M Thomas
REGISTERED OFFICE	Channel Business Centre Ingles Manor Castle Hill Avenue FOLKESTONE Kent CT20 2RD
REGISTERED COMPANY NUMBER	01443289 (England and Wales)
REGISTERED CHARITY NUMBER	278673
INDEPENDENT EXAMINER	McCabe Ford Williams Chartered Accountants Charlton House Dour Street DOVER Kent CT16 1BL

BLUEBERRY WELLBEING LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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

Principal activities

To promote the positive mental health, wellbeing and development of children and young people through all and any means both preventative and restorative; to include, but not limited to, education, therapy / counselling, physical activity, social skills, linguistic and communication enrichment, emotional support, parental engagement and support.

Public benefit

The Trustees have had due regard for the public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Activities

Following the annual General meeting held on 31st May 2021 it was decided unanimously by the board that the scope of the charity needed to be broadened and the following change to the objects of the charity was proposed:

"To promote the positive mental health, wellbeing and development of children and young people through all and any means both preventative and restorative; to include, but not limited to, psycho-education, therapy/counselling, physical activity, social skills, linguistic and communication enrichment, emotional support, parental engagement and support." This change was agreed by the Charity Commission on 11th September 2021.

Following the change of objects the trustees felt that the focus of the charity could be more effectively targeted on specific areas thought to be most beneficial in supporting the mental health and wellbeing of children and young people (CYP). The areas identified were:

1. Use of the natural environment
2. Psycho-education
3. Supporting parents to develop strong attachment relationships with their CYPs.

Projects and charities were sought that could support these specific areas from the Charity's objects. Though the identified areas were more focused on the above, the majority of the areas in the objects were met as part of the work carried out.

Donations

The charity donated £67,501 in total during the financial year 2022-2023. Monies were donated both for specific projects and to larger charities whose work incorporated various aspects of the charity's objects. Money was donated to Bilsington Therapeutic Stables, Fegans, Chrysalis, Highworth School - Nine Elms Project, Parenting Mental Health and Papyrus.

Bilsington Therapeutic Stables (bilsingtontherapeuticstables.co.uk)

The ongoing work being carried out at the stables is Equine Assisted Therapeutic support. The target group is Y6 transition students who have a diagnosis or show signs of ASD. Local schools were approached by the project lead and children identified who met the criteria and educational professionals believed would benefit from this intervention.

Fegans/Spurgeons (www.fegans.org.uk)

The trustees consider this an ideal charity to receive donations due to their focus on the mental health of children and young people providing counselling and two preschool groups. The charity also supports parents to build positive attachments with their children both with online courses and session work with vulnerable families face to face. It was agreed with Fegans that money donated would be earmarked to support family work.

BLUEBERRY WELLBEING LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Highworth School - Nine Elms project

Highworth School received a grant to enable small groups of YP experiencing high levels of anxiety to spend time at Nine Elms, a local outdoor resource, using the outdoors and nature to facilitate wellbeing and self-awareness leading to reduction of anxiety and prevention of school refusal.

Chrysalis (www.crysalys.org)

Donations to this charity were to further support the Trauma App developed with funds from Blueberry. The main character that guides users through the App is called Star. A Star cuddly toy was mass produced to provide a physical object that could provide comfort for a traumatised child/YP that linked to the therapeutics support provided by the App; a transitional object. Further funds were donated to produce a child's story book about Star; an additional vehicle to facilitate a child/YP understanding of trauma.

Parenting Mental Health (www.parentingmentalhealth.org)

This charity supports parents as they help their children and YP struggling with mental health problems. The charity provides a multitude of different ways to access support for parents. It was agreed with the charity that money donated would be used for the bursary scheme providing free access to the Partnering Not Parenting course.

Papyrus (www.papyrus-uk.org)

Papyrus is a charity dedicated to the prevention of young suicide. They provide education and training to thousands of people yearly in the prevention of suicide and run a 24hr helpline for children and young people who feel suicidal. Money was donated to this charity to support the general work of the charity.

An application has been developed by Ms Thomas for charities and CICs to complete when applying for grant funds for a specific project. It was presented and, subsequently, fine tuned as a result of discussions at the Board meeting in January 2023.

Finances and Investment update

Accounts:

The charity accounts remain healthy. Regular income is provided through investments enabling a significant level of donations to be made. A contingency fund is maintained in current and savings accounts both for unexpected costs that may occur through the process of obtaining planning permission and the subsequent sale of the Area 3 but also with a view to funding larger projects in the future. Charity costs are minimal. A new accounting system was developed by a colleague of Ms Thomas which linked up to HMRC via a bridging tool called 'Vital Tax'. This system met the 'Making Tax Digital' requirements from HMRC. Vital Tax is a low-cost system that has saved the charity circa £300 per annum.

Investments:

The portfolio valuations remain healthy though the huge increase in capital value following the initial investment has sadly not been regained due to current geopolitical issues creating an unstable economic and financial environment. However, the charity has continued to be able to draw down approximately £65,000 per annum from the investments.

With the increase of interest rates the board decided that investing some of the contingency funds would be fiscally astute however this has been delayed as further increases in interest rates by the Bank of England are expected and it remains necessary to have sufficient funds for any unforeseen legal expenditure around obtaining planning permission and selling the remaining tranche of land. Further investment will be reported at the next Board meeting in July 2023.

BLUEBERRY WELLBEING LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Planning Permission for Charity Land, Area 3

Historically this Charity was set up in 1979 to provide an Outward Bound Centre for disadvantaged children. Land and the officer's mess (part of the Hawkinge Airfield) was purchased to provide this facility. The Centre ran successfully for a few years however financially it became untenable. The Charity Commission agreed that Hawkinge Activity and Adventure Centre (as the charity was known historically) would become a dispensing charity. Hawkinge was being developed at that stage so with planning permission for housing the land could provide valuable funds for the Charity. The land was divided into 3 tranches and Area 1 and 2 have been sold. All debts were repaid and the charity was left with a significant boost to funds which were invested to provide a regular income.

Promotion agreement with Dean Lewis Estates:

Blueberry Wellbeing (HAAC) has an ongoing promotion agreement with Dean Lewis Estates to obtain planning permission for Area 3 which was signed 18th March 2018. Once planning permission is obtained the land will be sold to provide further funds for the charity. However the process is slow and there are many hurdles likely to occur before final planning permission is agreed and the land can be sold. The trustees are hopeful that the process will be completed and the land sold in the next 2 years though the board are fully aware that national and international events may affect both the sale and value of the land.

Update:

The process for obtaining planning permission was commenced around January 2021; nearly 3 years after the promotion agreement was signed. The application was submitted 23rd December 2021. The delay has meant the lapse date and extended lapse date have passed; this will be discussed at the next board meeting following legal advice on the implications.

Issues around ecology and transport have held up the planning process but transportation has been resolved, however, ecology continues to hold up the process regarding the ecological value of the site given it has a brownfield designation - KCC believes it has regenerated therefore are seeking a 10% increase in the Biodiversity Net Gain post development. This was not foreseen and exceeds the targets in the application approach. We are waiting a meeting between the promoter and the head of KCC planning to resolve the issue. Given the delays in obtaining planning the trustees have requested attendance at future meetings and to be included in correspondence.

Part of the land will be donated to the Hawkinge WW2 Aerodrome Museum. This is for the museum expansion and overflow parking but the trustees plan to place a charge on the land to the benefit of the Charity should the museum endeavour to develop the donated land.

Domain Name

A new domain name has been purchased for the charity by Ms Thomas through IONOS: blueberrywellbeing.co.uk. A new email address has also been set up; office@blueberrywellbeing.co.uk.

Board of Trustees

Mr Thomas resigned and was thanked for the multiple years of work and stress he has endured in enabling the charity to become solvent in order to support extensive, life changing work for children and young people's mental health and well-being independent of any government or public monies. His financial and business capabilities have been critical to the charity's healthy financial solvency and independence so it was proposed he be re-elected to the board by Ms Boyce and seconded by Ms Thomas. Currently the board is well balanced with skilled practitioners experienced in mental health, psychotherapy, education, accounting, finances, commercial real estate, HR, business and charity governance.

FINANCIAL REVIEW

Investment policy and objectives

Following research of investment options in order to produce an income for the charity, investments have been made through a nationally recognised reputable company established in 1880 and registered with the FSA and The London Stock Exchange. Income from these investments will enhance the scope of donations to be made as a dispensing charity as approved by the Charity Commission.

As at the year end, listed fixed investments held by the charity were valued at £1,890,634 and current asset investments at £40,783 .

BLUEBERRY WELLBEING LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

Reserves policy

The charity had total reserves of £2,923,443 (2022 - £3,115,093), of which £401,230 (2022 - £401,230) relates to the property revaluation fund which is not distributable until realised. There are no restricted or designated reserves held by the charity.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

FUTURE PLANS

Meetings

To provide greater consistency in board meetings it was decided that the AGM would take place in July to provide time for the previous end of year accounts to be prepared by the accountants ready for discussion. At this meeting future outcomes for the year would be considered with a view to targeting grants and donations. Another general meeting would take place to review outcomes in January.

Strategic Development

The Charity will continue to focus on specific targeted areas which are considered to be beneficial for the promotion of well-being and the amelioration of mental health issues for children and YP;

- Attachment work with families of young children
- Psychoeducation courses targeted at young people with a view to increasing their understanding of mental health issues and the development of strategies to manage them,
- Roll out of trauma app and resources to educational and mental health organisations,
- Using the natural environment as a tool to improve Children and young people's mental health.

Concluding remarks

The year has been highly successful for the charity in supporting the promotion of positive mental health in children and young people via a variety of strategies and approaches, provided by the chosen organisations, believed by the trustees to offer the best opportunity for successful outcomes.

The charity remains well funded and will continue to seek out charities and organisations that further enhance and develop the objectives of Blueberry Wellbeing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Ms N M Thomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BLUEBERRY WELLBEING LTD**

Independent examiner's report to the trustees of Blueberry Wellbeing Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

Jonathan Fullarton BSc (Hons) FCA

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Date:

BLUEBERRY WELLBEING LTD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Investment income	3	47,834	40,762
EXPENDITURE ON			
Raising funds	4	460	475
Charitable activities	5		
Promotion of wellbeing		76,525	68,777
Total		76,985	69,252
Net gains/(losses) on investments		(162,499)	215,217
NET INCOME/(EXPENDITURE)		(191,650)	186,727
RECONCILIATION OF FUNDS			
Total funds brought forward		3,115,093	2,928,366
TOTAL FUNDS CARRIED FORWARD		<u>2,923,443</u>	<u>3,115,093</u>

The notes form part of these financial statements

BLUEBERRY WELLBEING LTD

**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	9	529	968
Investments			
Investments	10	1,890,634	2,089,134
Investment property	11	626,341	626,341
		2,517,504	2,716,443
CURRENT ASSETS			
Debtors	12	150,735	150,407
Investments	13	40,783	24,380
Cash at bank		216,601	235,883
		408,119	410,670
CREDITORS			
Amounts falling due within one year	14	(2,180)	(12,020)
		405,939	398,650
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		2,923,443	3,115,093
NET ASSETS		2,923,443	3,115,093
FUNDS			
Unrestricted funds	15	2,923,443	3,115,093
TOTAL FUNDS		2,923,443	3,115,093

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BLUEBERRY WELLBEING LTD

BALANCE SHEET - continued
31 MARCH 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
G A Thomas - Trustee

BLUEBERRY WELLBEING LTD

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

1. STATUTORY INFORMATION

Blueberry Wellbeing Ltd is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Reference and Administrative Details page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are presented in sterling which is the functional currency and is rounded to the nearest £1.

The financial statements have been prepared on a going concern basis and there are no material uncertainties that cast significant doubt on the Charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached are fulfilled. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% on cost

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as "Net gains / (losses) on investments" in the Statement of Financial Activities.

3. INVESTMENT INCOME

	2023	2022
	£	£
Dividends receivable	47,454	40,741
Deposit account interest	380	21
	47,834	40,762

4. RAISING FUNDS

Investment management costs

	2023	2022
	£	£
Investment management fees	460	475
	460	475

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
Promotion of wellbeing	7,674	67,501	1,350	76,525
	7,674	67,501	1,350	76,525

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	439	438
Independent examination	1,350	1,498
	1,350	1,498

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Investment income	40,762
EXPENDITURE ON	
Raising funds	475
Charitable activities	
Promotion of wellbeing	68,777
Total	69,252
Net gains on investments	215,217
NET INCOME	186,727
RECONCILIATION OF FUNDS	
Total funds brought forward	2,928,366
TOTAL FUNDS CARRIED FORWARD	3,115,093

9. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2022 and 31 March 2023	1,754
DEPRECIATION	
At 1 April 2022	786
Charge for year	439
At 31 March 2023	1,225
NET BOOK VALUE	
At 31 March 2023	529
At 31 March 2022	968

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2022	2,089,134
Additions	215,351
Disposals	(245,125)
Revaluations	(168,726)
	1,890,634
NET BOOK VALUE	
At 31 March 2023	1,890,634
At 31 March 2022	2,089,134

There were no investment assets outside the UK.

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2022 and 31 March 2023	626,341
NET BOOK VALUE	
At 31 March 2023	626,341
At 31 March 2022	626,341

The land was valued professionally by Andrew Beggs & Associates, Chartered Surveyors & Valuers on 11 January 2010 at £1,070,000. Subsequently, legal fees associated with obtaining planning permission on the site have been added and a sale of a portion of the land deducted from this valuation.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	150,609	150,290
Prepayments and accrued income	126	117
	150,735	150,407

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Investment stockbroker account	40,783	24,380
	<u>40,783</u>	<u>24,380</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	2,180	2,020
Accruals for grants payable	-	10,000
	<u>2,180</u>	<u>12,020</u>

15. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	2,713,863	(191,650)	2,522,213
Property revaluation fund	401,230	-	401,230
	<u>3,115,093</u>	<u>(191,650)</u>	<u>2,923,443</u>
TOTAL FUNDS	<u>3,115,093</u>	<u>(191,650)</u>	<u>2,923,443</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	47,834	(76,985)	(162,499)	(191,650)
	<u>47,834</u>	<u>(76,985)</u>	<u>(162,499)</u>	<u>(191,650)</u>
TOTAL FUNDS	<u>47,834</u>	<u>(76,985)</u>	<u>(162,499)</u>	<u>(191,650)</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	2,527,136	186,727	2,713,863
Property revaluation fund	401,230	-	401,230
	<u>2,928,366</u>	<u>186,727</u>	<u>3,115,093</u>
TOTAL FUNDS	<u>2,928,366</u>	<u>186,727</u>	<u>3,115,093</u>

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	40,762	(69,252)	215,217	186,727
TOTAL FUNDS	<u>40,762</u>	<u>(69,252)</u>	<u>215,217</u>	<u>186,727</u>

The Property revaluation fund relates to the unrealised gain on the revaluation of the investment land held by the charity. Once the land is sold, the gain is realised, and the proportion of the uplift is transferred to the General fund.

16. RELATED PARTY DISCLOSURES

During the year £1,275 (2022 - £855) was payable to N M Thomas, a trustee, in relation to services provided to the charity.

BLUEBERRY WELLBEING LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Investment income		
Dividends receivable	47,454	40,741
Deposit account interest	380	21
	<u>47,834</u>	<u>40,762</u>
Total incoming resources	47,834	40,762
 EXPENDITURE		
Investment management costs		
Investment management fees	460	475
Charitable activities		
Rent	5,280	5,330
Insurance	495	648
Postage and stationery	172	119
Repairs and maintenance	-	229
Training	-	626
Legal and professional fees	1,288	889
Office equipment depreciation	439	438
Grants to institutions	67,501	59,000
	<u>75,175</u>	<u>67,279</u>
 Support costs		
Governance costs		
Accountancy	1,350	1,498
	<u>76,985</u>	<u>69,252</u>
Total resources expended	76,985	69,252
Net expenditure before gains and losses	(29,151)	(28,490)
 Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	6,227	13,183
	<u>6,227</u>	<u>13,183</u>
Net expenditure	<u><u>(22,924)</u></u>	<u><u>(15,307)</u></u>

This page does not form part of the statutory financial statements

Blueberry Wellbeing Ltd

England & Wales - Charity number 278673

Accounts

REGISTERED COMPANY NUMBER: 01443289 (England and Wales)
REGISTERED CHARITY NUMBER: 278673

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
BLUEBERRY WELLBEING LTD
(A COMPANY LIMITED BY GUARANTEE)
PREVIOUSLY KNOWN AS
HAWKINGE ACTIVITIES AND ADVENTURE CENTRE
LIMITED**

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

BLUEBERRY WELLBEING LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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BLUEBERRY WELLBEING LTD

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022**

TRUSTEES	Ms E J Boyce Ms N M Thomas G A Thomas
COMPANY SECRETARY	Ms N M Thomas
REGISTERED OFFICE	Channel Business Centre Ingles Manor Castle Hill Avenue FOLKESTONE Kent CT20 2RD
REGISTERED COMPANY NUMBER	01443289 (England and Wales)
REGISTERED CHARITY NUMBER	278673
INDEPENDENT EXAMINER	McCabe Ford Williams Chartered Accountants Charlton House Dour Street DOVER Kent CT16 1BL

BLUEBERRY WELLBEING LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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

Principal activities

To promote the positive mental health, wellbeing and development of children and young people through all and any means both preventative and restorative; to include, but not limited to, education, therapy / counselling, physical activity, social skills, linguistic and communication enrichment, emotional support, parental engagement and support.

Public benefit

The Trustees have had due regard for the public benefit guidance published by the Charity Commission.

BLUEBERRY WELLBEING LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Activities

Following the extraordinary General meeting held on 31st March 2021 it was decided unanimously by the board that the scope of the charity needed to be broadened and the following change to the objects of the charity was proposed:

"To promote the positive mental health, wellbeing and development of children and young people through all and any means both preventative and restorative; to include, but not limited to, education, therapy/counselling, physical activity, social skills, linguistic and communication enrichment, emotional support, parental engagement and support."

At the same meeting on 31st March 2021 it was also unanimously decided by the board to change the name of the charity to better reflect the new scope of the Charity's objects. The new name settled on was "Blueberry Wellbeing Ltd".

Nicol Thomas undertook the complex process with the Charity Commission and Companies House with the following result:

Objects Change: Formal consent was given by the Charity Commission to change the objects of the charity on 11th September 2021 and an EGM was held on 10th December 2021 at which the board voted unanimously for a special resolution to change the Charity's objects. Once the resolution had been passed and the charity's articles had been amended these were sent to Companies House to be registered. All documents related to the goal change were accepted by Companies House on 19th January 2022.

Name Change: The Charity is also a company so registration of the new charity name had initially to be agreed by Companies House. The Certificate of Incorporation on Change of Name was received by Companies House on 19th July 2021.

The Charity Commission agreed to the name change on 1st October 2021.

Donations

Donations are given both generally to support the work of charities such as Parenting Mental Health and Place2Be, but also targeted at specific projects which are run by the charities; The Forest School and South Kent Mind. It is envisaged that donations will be increasingly targeted at specific projects but this will not be to the exclusion of continuing to support the excellent work that many charities undertake in supporting the growing number of children and young people who are experiencing mental health issues.

The following donations were given:

The Forest School (a CIC) was given a donation for the provision of outdoor therapeutic education for 3 specific projects:

- 1) Families focusing on communication, attachment and cohesion,
- 2) Young people who have fallen through the cracks and no longer attend school,
- 3) Young people who are asylum seekers.

Place2be (Charity) - provision of counselling in schools for children and young people.

South Kent Mind (Charity) - wellbeing courses delivered to children and young people in local secondary and primary schools with a further project for young people who have attended courses becoming wellbeing ambassadors.

Parenting Mental Health (Charity) - charity supporting parents with their children/YPs experiencing mental health issues.

Planning Permission for Charity Land, Area 3

Historically this Charity was set up in 1979 to provide an Outward Bound Centre for disadvantaged children. Land and the officer's mess (part of the Hawkinge Airfield) was purchased to provide this facility. The Centre ran successfully for a few years however financially it became untenable. The Charity Commission agreed that Hawkinge Activity and Adventure Centre (as the charity was known historically) would become a dispensing charity. Hawkinge was being developed at that stage so with planning permission for housing the land could provide valuable funds for the Charity. The land was divided into 3 tranches and Area 1 and 2 have been sold. All debts were repaid and the charity was left with a significant boost to funds which were invested to provide a regular income.

Blueberry Wellbeing has an ongoing promotion agreement with Dean Lewis Estates to obtain planning permission for the final Area. Once planning permission is obtained the land will be sold to provide further funds for the charity. However the process is slow and there are many hurdles likely to occur before final planning permission is agreed and the land can be sold. We are hopeful that the process will be completed and the land sold in the next 2-3 years though we are fully aware that national and international events may affect both the sale and value of the land.

BLUEBERRY WELLBEING LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Accounts and Investment update

The charity accounts remain healthy. Regular income is provided through investments enabling a significant level of donations to be made. A contingency fund is maintained in current and savings accounts both for unexpected costs that may occur through the process of obtaining planning permission and the subsequent sale of the Area 3 but also with a view to funding larger projects in the future.

Monies invested at Barratt and Cooke increased significantly prior to the war in Ukraine with a gain of circa £250,000 (January 2022) on the initial capital investment however this gain had fallen by 31st March 2022. The gain is likely to fall further given the ongoing volatile geopolitical situation and it's inevitable effects on the markets. However a healthy income has been maintained throughout the financial year which has enabled donations to continue. Agreement was made with Barratt and Cooke that the regular income would continue irrespective of market volatility and the effect on the value of the capital.

FINANCIAL REVIEW

Investment policy and objectives

Following research of investment options in order to produce an income for the charity, investments have been made through a nationally recognised reputable company established in 1880 and registered with the FSA and The London Stock Exchange. Income from these investments will enhance the scope of donations to be made as a dispensing charity as approved by the Charity Commission.

As at the year end, listed fixed investments held by the charity were valued at £2,089,134 and current asset investments at £24,380 .

Reserves policy

The charity had total reserves of £3,115,093 (2021 - £2,928,366), of which £401,230 (2021 - £401,230) relates to the property revaluation fund which is not distributable until realised. There are no restricted or designated reserves held by the charity.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

FUTURE PLANS

The Charity will look to focus more on specific targeted projects working with organisations and individuals focusing on;

- Attachment work with families of young children,
- Psychoeducation courses targeted at young people with a view to increasing their understanding of mental health issues and the development of strategies to manage them,
- Roll out of trauma app and resources to educational and mental health organisations,
- Using the natural environment as a tool to improve Children and young people's mental health.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

CHANGE OF NAME

The charitable company passed a special resolution on 15 July 2021 changing its name from Hawkinge Activities and Adventure Centre Limited to Blueberry Wellbeing Ltd.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Ms N M Thomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BLUEBERRY WELLBEING LTD**

Independent examiner's report to the trustees of Blueberry Wellbeing Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

Jonathan Fullarton BSc (Hons) FCA
McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Date:

BLUEBERRY WELLBEING LTD**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Investment income	3	40,762	6
EXPENDITURE ON			
Raising funds	4	475	138
Charitable activities	5		
Promotion of wellbeing		68,777	27,701
Total		69,252	27,839
Net gains on investments		215,217	1,737,378
NET INCOME		186,727	1,709,545
RECONCILIATION OF FUNDS			
Total funds brought forward		2,928,366	1,218,821
TOTAL FUNDS CARRIED FORWARD		3,115,093	2,928,366

The notes form part of these financial statements

BLUEBERRY WELLBEING LTD

**BALANCE SHEET
31 MARCH 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	9	968	1,042
Investments			
Investments	10	2,089,134	1,489,675
Investment property	11	626,341	626,341
		2,716,443	2,117,058
CURRENT ASSETS			
Debtors	12	150,407	150,298
Investments	13	24,380	401,605
Cash at bank		235,883	260,685
		410,670	812,588
CREDITORS			
Amounts falling due within one year	14	(12,020)	(1,280)
		398,650	811,308
NET CURRENT ASSETS			
		3,115,093	2,928,366
TOTAL ASSETS LESS CURRENT LIABILITIES			
		3,115,093	2,928,366
NET ASSETS			
		3,115,093	2,928,366
FUNDS			
Unrestricted funds	15	3,115,093	2,928,366
		3,115,093	2,928,366
TOTAL FUNDS			

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BLUEBERRY WELLBEING LTD

BALANCE SHEET - continued
31 MARCH 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
G A Thomas - Trustee

BLUEBERRY WELLBEING LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. STATUTORY INFORMATION

Blueberry Wellbeing Ltd is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Reference and Administrative Details page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are presented in sterling which is the functional currency and is rounded to the nearest £1.

The financial statements have been prepared on a going concern basis and there are no material uncertainties that cast significant doubt on the Charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached are fulfilled. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% on cost

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES - continued

Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as "Net gains / (losses) on investments" in the Statement of Financial Activities.

3. INVESTMENT INCOME

	2022	2021
	£	£
Dividends receivable	40,741	-
Deposit account interest	21	6
	<u>40,762</u>	<u>6</u>

4. RAISING FUNDS

Investment management costs

	2022	2021
	£	£
Investment management fees	475	138
	<u>475</u>	<u>138</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities	Support costs	Totals
	£	£	£	£
Promotion of wellbeing	8,279	59,000	1,498	68,777
	<u>8,279</u>	<u>59,000</u>	<u>1,498</u>	<u>68,777</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	438	348
Independent examination	1,498	980
	<u>1,936</u>	<u>1,328</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Investment income	6
EXPENDITURE ON	
Raising funds	138
Charitable activities	
Promotion of wellbeing	27,701
Total	<u>27,839</u>
Net gains on investments	<u>1,737,378</u>
NET INCOME	1,709,545
RECONCILIATION OF FUNDS	
Total funds brought forward	1,218,821
TOTAL FUNDS CARRIED FORWARD	<u><u>2,928,366</u></u>

9. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2021	1,390
Additions	364
At 31 March 2022	<u>1,754</u>
DEPRECIATION	
At 1 April 2021	348
Charge for year	438
At 31 March 2022	<u>786</u>
NET BOOK VALUE	
At 31 March 2022	<u>968</u>
At 31 March 2021	<u><u>1,042</u></u>

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2021	1,489,675
Additions	546,405
Disposals	(148,980)
Revaluations	202,034
	2,089,134
At 31 March 2022	2,089,134
NET BOOK VALUE	
At 31 March 2022	2,089,134
At 31 March 2021	1,489,675

There were no investment assets outside the UK.

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2021 and 31 March 2022	626,341
NET BOOK VALUE	
At 31 March 2022	626,341
At 31 March 2021	626,341

The land was valued professionally by Andrew Beggs & Associates, Chartered Surveyors & Valuers on 11 January 2010 at £1,070,000. Subsequently, legal fees associated with obtaining planning permission on the site have been added and a sale of a portion of the land deducted from this valuation.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	150,290	150,000
Prepayments and accrued income	117	298
	150,407	150,298

13. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Investment stockbroker account	24,380	401,605

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	-	180
Other creditors	2,020	1,100
Accruals for grants payable	10,000	-
	<u>12,020</u>	<u>1,280</u>

15. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	2,527,136	186,727	2,713,863
Property revaluation fund	401,230	-	401,230
	<u>2,928,366</u>	<u>186,727</u>	<u>3,115,093</u>
TOTAL FUNDS	<u>2,928,366</u>	<u>186,727</u>	<u>3,115,093</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	40,762	(69,252)	215,217	186,727
	<u>40,762</u>	<u>(69,252)</u>	<u>215,217</u>	<u>186,727</u>
TOTAL FUNDS	<u>40,762</u>	<u>(69,252)</u>	<u>215,217</u>	<u>186,727</u>

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	533,386	1,709,545	284,205	2,527,136
Property revaluation fund	685,435	-	(284,205)	401,230
	<u>1,218,821</u>	<u>1,709,545</u>	<u>-</u>	<u>2,928,366</u>
TOTAL FUNDS	<u>1,218,821</u>	<u>1,709,545</u>	<u>-</u>	<u>2,928,366</u>

BLUEBERRY WELLBEING LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	6	(27,839)	1,737,378	1,709,545
TOTAL FUNDS	<u>6</u>	<u>(27,839)</u>	<u>1,737,378</u>	<u>1,709,545</u>

The Property revaluation fund relates to the unrealised gain on the revaluation of the investment land held by the charity. Once the land is sold, the gain is realised, and the proportion of the uplift is transferred to the General fund.

16. RELATED PARTY DISCLOSURES

During the year £855 (2021 - NIL) was payable to N M Thomas, a trustee, in relation to services provided to the charity.

BLUEBERRY WELLBEING LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Investment income		
Dividends receivable	40,741	-
Deposit account interest	21	6
	<u>40,762</u>	<u>6</u>
Total incoming resources	40,762	6
 EXPENDITURE		
Investment management costs		
Investment management fees	475	138
Charitable activities		
Rent	5,330	820
Insurance	648	1,171
Postage and stationery	119	76
Repairs and maintenance	229	862
Training	626	-
Legal and professional fees	889	6,444
Office equipment depreciation	438	348
Grants to institutions	59,000	17,000
	<u>67,279</u>	<u>26,721</u>
Support costs		
Governance costs		
Accountancy	1,498	980
	<u>69,252</u>	<u>27,839</u>
Total resources expended	69,252	27,839
Net expenditure before gains and losses	(28,490)	(27,833)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	13,183	-
Realised gains/(losses) on investment property	-	1,745,960
	<u>13,183</u>	<u>1,745,960</u>
Net (expenditure)/income	<u>(15,307)</u>	<u>1,718,127</u>