

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

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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 an 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 its 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
		<hr/>	<hr/>
		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
		<hr/>	<hr/>
		410,670	812,588
CREDITORS			
Amounts falling due within one year	14	(12,020)	(1,280)
		<hr/>	<hr/>
NET CURRENT ASSETS		398,650	811,308
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,115,093	2,928,366
		<hr/>	<hr/>
NET ASSETS		3,115,093	2,928,366
		<hr/>	<hr/>
FUNDS	15		
Unrestricted funds		3,115,093	2,928,366
		<hr/>	<hr/>
TOTAL FUNDS		3,115,093	2,928,366
		<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 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

**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	27,839
Net gains on investments	1,737,378
NET INCOME	1,709,545
RECONCILIATION OF FUNDS	
Total funds brought forward	1,218,821
TOTAL FUNDS CARRIED FORWARD	2,928,366

9. TANGIBLE FIXED ASSETS

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

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
	<hr/>
At 31 March 2022	2,089,134
	<hr/>
NET BOOK VALUE	
At 31 March 2022	2,089,134
	<hr/> <hr/>
At 31 March 2021	1,489,675
	<hr/> <hr/>

There were no investment assets outside the UK.

11. INVESTMENT PROPERTY

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

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
	<hr/>	<hr/>
	150,407	150,298
	<hr/> <hr/>	<hr/> <hr/>

13. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Investment stockbroker account	24,380	401,605
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>
	40,762	6
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
	<hr/>	<hr/>
	67,279	26,721
 Support costs		
Governance costs		
Accountancy	1,498	980
	<hr/>	<hr/>
Total resources expended	69,252	27,839
	<hr/>	<hr/>
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
	<hr/>	<hr/>
Net (expenditure)/income	(15,307)	1,718,127
	<hr/> <hr/>	<hr/> <hr/>