

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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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		2,923,443	3,115,093

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
		<hr/>	<hr/>
		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
		<hr/>	<hr/>
		408,119	410,670
CREDITORS			
Amounts falling due within one year	14	(2,180)	(12,020)
		<hr/>	<hr/>
NET CURRENT ASSETS		405,939	398,650
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,923,443	3,115,093
		<hr/>	<hr/>
NET ASSETS		2,923,443	3,115,093
		<hr/>	<hr/>
FUNDS	15		
Unrestricted funds		2,923,443	3,115,093
		<hr/>	<hr/>
TOTAL FUNDS		2,923,443	3,115,093
		<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 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.

The notes form part of these financial statements

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
	<u>47,834</u>	<u>40,762</u>

4. RAISING FUNDS

Investment management costs

	2023	2022
	£	£
Investment management fees	460	475
	<u>460</u>	<u>475</u>

5. CHARITABLE ACTIVITIES COSTS

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

6. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	439	438
Independent examination	<u>1,350</u>	<u>1,498</u>

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
	<hr/>
EXPENDITURE ON	
Raising funds	475
Charitable activities	
Promotion of wellbeing	68,777
	<hr/>
Total	69,252
	<hr/>
Net gains on investments	215,217
	<hr/>
NET INCOME	186,727
	<hr/>
RECONCILIATION OF FUNDS	
Total funds brought forward	2,928,366
	<hr/>
TOTAL FUNDS CARRIED FORWARD	3,115,093
	<hr/> <hr/>

9. TANGIBLE FIXED ASSETS

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

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)
	<hr/>
At 31 March 2023	1,890,634
	<hr/>
NET BOOK VALUE	
At 31 March 2023	1,890,634
	<hr/> <hr/>
At 31 March 2022	2,089,134
	<hr/> <hr/>

There were no investment assets outside the UK.

11. INVESTMENT PROPERTY

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

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

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

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>(22,924)</u>	<u>(15,307)</u>
Net expenditure	<u>(22,924)</u>	<u>(15,307)</u>

This page does not form part of the statutory financial statements