

**CAMPHILL MEDICAL PRACTICE LIMITED**  
**OPERATING AS CAMPHILL WELLBEING TRUST**

**REGISTERED CHARITY NUMBER SC016291**  
**COMPANY NUMBER SC120539**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**MHA**  
**12 CARDEN PLACE**  
**ABERDEEN**  
**AB10 1UR**

**CAMPHILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPHILL WELLBEING TRUST  
CONTENTS**

---

	<b>Page</b>
Directors' report	1 - 14
Independent auditor's report	15 - 17
Statement of financial activities	18
Balance sheet	19
Statement of cash flows	20
Notes to the financial statements	21 - 33

---

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

The Board of Directors, who are also Trustees for the purposes of charity law, present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles and Memorandum of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

**Objectives and activities**

Campbill Wellbeing Trust (CWT) aims to be a centre of excellence for AnthroHealth services - an extended and integrative approach to health, education and social care offering individualised therapeutic programmes and social prescribing services to help people of all ages address illness, build resilience and maintain wellbeing.

The charity's principal objects are:

- to provide medical/therapeutic services, particularly to support the wellbeing of patients, their families and the local community through an integrated, person-centred approach known as AnthroHealth;
- to promote and develop AnthroHealth;
- to provide related education and training;
- to promote related research;
- to provide equality of access to its AnthroHealth services; and
- to raise funds in support of the above.

**To provide AnthroHealth services:** AnthroHealth is based on the conventional medical system of diagnosis and treatment but extends this with a specific holistic understanding of the individual plus additional therapeutic tools: natural-based medicines, external applications, therapies, specific educational/social care approaches, lifestyle advice and social prescribing. Individualised therapeutic programmes help people of all ages find new ways to address illness, build resilience and maintain wellbeing –involvement is key. The AnthroHealth approach integrates health, education and social care within a supportive environment alongside the fostering of positive relationships.

Underpinning principles, which include respect for the whole person (physical, mental, emotional, spiritual) and for the natural environment, promote healthy, sustainable living. They include organic food production, reducing waste, decreasing harmful emissions and practising the circular economy. These contribute to individual and community resilience building and support the journey to net zero.

CWT has a track record of over 30 years of AnthroHealth provision based on the above principles, extending conventional medical services for the benefit of patients and the local community. It is highly regarded in the local area and has extensive networks.

CWT pioneered an integrative medical therapeutic approach in a primary care setting through its joint working as a third sector organisation with an NHS practice. This continues to enable core primary care medical/ therapeutic services to be extended with charitably funded services. In recent years CWT has expanded this to collaborate with a further NHS GP practice as well as continuing to develop the health promotion, resilience building and social prescribing aspects of the AnthroHealth approach through the community-based services of its new Compass project (started December 2020).

CWT provides AnthroHealth services from early years to elder care and, as well as self-referrals, it receives referrals from GPs and other health, education and care professionals throughout the UK and Ireland.

The majority of service users live in Aberdeen and North East Scotland, but CWT also sees patients from the rest of Scotland, England, Wales and Ireland.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

Integrated services for cancer care, which include mistletoe therapy, are a significant part of CWT's AnthroHealth services. Since 2020, community health and resilience building through volunteering and 'green' social prescribing services at CWT's Compass project have been a focus for development, drawing on Camphill's 80 years' experience of healthy sustainable lifestyle practices.

The Trust has strategically developed its AnthroHealth services in the following areas where there has proved to be a need and where CWT's trained practitioners have particular expertise:

- learning disabilities;
- integrative cancer care, including mistletoe therapy;
- chronic conditions;
- children & young people's health; and
- community health & resilience building.

Consequently, CWT's service users are amongst some of the most vulnerable in society and include those with:

- learning disabilities, autism and complex support needs
- cancer
- chronic physical and mental health issues
- anxiety and depression
- loneliness and social isolation

To support accessibility to its AnthroHealth services, CWT provides self-catering accommodation units for patients receiving treatment who live at a distance and continues to develop its community-based centre, Compass, as an additional resource for delivery of its services.

**To promote and develop AnthroHealth:** The aim is to promote and develop AnthroHealth services by working collaboratively with core NHS service provision and other relevant agencies/professionals to bring about positive sustainable health benefits for patients and the local community. This is achieved by identifying needs, measuring desired outcomes and reviewing progress. The approach is person-centred and takes full account of any conventional diagnosis while utilising additional AnthroHealth therapeutic approaches. Identifying opportunities for the AnthroHealth approach that meet local needs in a changing health, education and social care landscape is also part of our service development.

CWT works interactively with Camphill Medical Practice NHS [part of River Dee Medical Group, a Community Interest Company, since 1 March 2022] where its partnership extends core NHS services for patients with complex needs, including patients with learning disabilities, cancer, mental health issues and chronic conditions. Working collaboratively with local cognate organisations, particularly local Camphill charities:

- Camphill School: for children and young people with complex support needs, including autism, learning disabilities and emotional/behavioural problems;
- Newton Dee Community: for adults with learning disabilities;
- Simeon Care: care home for the elderly, including those with dementia & Parkinson's

and centres such as the NHS Centre for Integrative Care in Glasgow, also advances this objective.

CWT continues to develop its Compass project at an additional site in the local community, where AnthroHealth principles for sustainable, healthy living can be demonstrated and made available to the local and wider community through practical projects, including social prescribing. The Compass Project aims to build back community level resilience and create local opportunities as well as providing targeted support for the at risk and vulnerable. CWT's accumulated knowledge and experience are applied at Compass to deliver volunteer training and development, identify and utilise volunteer skills, connect and deepen relationships with local organisations, services, businesses, groups and the public sector to ensure that Compass meets the unmet needs of the community and adds value to existing activities.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**To provide information, education and training related to AnthroHealth:** Patients, professionals and the public need reliable information about the AnthroHealth approach and how it may help. In line with its strategic plan, CWT aims to give patients, professionals and the public the information they need to make informed choices regarding the AnthroHealth approach, which includes sustainable lifestyle advice.

CWT engages with the public, health, education and social care professionals/students to promote understanding of the AnthroHealth approach. To do this it:

- holds public information days and hosts visits to its various projects
- provides professional education days and practical experiences
- offers a modular Applied AnthroHealth training course
- offers placements for medical students, overseas students and AnthroHealth doctors
- presents at conferences
- has accessible information available on its website: [www.camphillwellbeing.org.uk](http://www.camphillwellbeing.org.uk)
- has expanded to develop a community-based centre showcasing healthy, sustainable lifestyles

The CWT team collaborates with NHS colleagues [e.g. GPs, consultants, oncologists] for training and research, as well as local Camphill charities and other organisations, to gauge needs, share expertise and support the local community, particularly those working with people with learning disabilities and other additional support needs.

In achieving objectives, emphasis is placed on supporting training in the AnthroHealth approach and helping people gain practical experience. All CWT staff are encouraged to undertake relevant AnthroHealth professional development. CWT has pioneered a modular Applied AnthroHealth training for health, education and social care professionals, which all its staff are sponsored to attend. CWT also contributes to in-house training of health, education and social care professionals to facilitate sustainability of the AnthroHealth approach. CWT's Compass project educates on healthy living and sustainability through practical, hands-on experiences and through its new Skills for Health social prescribing service.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**To promote related research:** research and evaluation of outcomes are important to CWT and the sustainability of the AnthroHealth approach. They help ensure review and adaptation of clinical and relevant therapeutic practices and contribute to the body of evidence on AnthroHealth approaches.

The AnthroHealth approach has been investigated in more than 400 studies over the last 30 years. Extensive research has been carried out on AnthroHealth and mistletoe therapy in Europe but relatively little in the UK. This can be a barrier for patients seeking AnthroHealth treatment. CWT is actively addressing this issue where it can and has supported a research project into mistletoe therapy and breast cancer in conjunction with Bristol University.

The Trust initiated the Mistletoe Managed Clinical Network [Mistletoe MCN] for professionals, where protocols, information and research on mistletoe therapy are shared. It also works with patients to provide information on Mistletoe Therapy in the UK through the website: <http://www.mistletoetherapy.org.uk>

**To offer equality of access to our services:** CWT has always aimed to support equality of access to its AnthroHealth services. The rationale is that need, not financial circumstances, should determine the AnthroHealth services available to patients. CWT aims to offer its medical services free at the point of access and offers a grant scheme for patients accessing therapies. CWT's new Compass project aims to make the AnthroHealth approach to health, wellbeing and resilience building accessible to the wider local community through hands-on, practical activities and through its Skills for Health social prescribing service. These services are also free at the point of access. CWT fundraises to enable this approach.

**To raise funds in support of its aims:** AnthroHealth services, including Compass Skills for Health service, are not directly financed by the NHS but by contributions from individuals and organisations, donations and CWT's own fundraising activities.

CWT has been active in fundraising for over 20 years and has a fundraising strategy in place which includes approaching a range of funders for specific projects.

Its principal fundraising project for the last 17 years has been the Blue Door charity shop, which pre-Covid raised annually circa £60,000 net for CWT. This has been reduced in recent years [c £47 net in 22/23] due to 3 rather than 5 days opening, initiated due to the Covid pandemic, and currently still in place. The Blue Door relies heavily on volunteers [c.30] who staff it on a rota basis, supported by an employed manager.

The new Compass project has continued to attract funding from additional sources but this is all ring-fenced for particular purposes related the project.

CWT has developed fundraising packs to support those fundraising on its behalf. It also participates in limited fundraising activities itself. These include its Art in the Waiting Room project with regular art exhibitions to raise awareness of CWT, promote local art and generate 25% commission for CWT. The Compass project also generates some income from sale of produce from its garden area and tree management programme. This has increased year on year due to expansion of the outdoor areas project and is expected to increase further in the coming years.

**Monitoring relevance and outcomes**

Analysis of data on enquiry levels, utilisation of CWT AnthroHealth services and accommodation, patient, volunteer and staff feedback [verbally and through questionnaires] plus participants feedback from education and information days are the principal means of monitoring the relevance of strategic objectives and assessing success. Canvassing local opinion and needs through feedback from community councils, the general public, Compass steering group, volunteers and Skills for Health participants also helps shape the direction and monitor the outcomes of new projects, such as Compass.

The Compass project will track individual impact against baselines in the following areas:

- improvement in general health and wellbeing
- improvement in mental wellbeing
- improved physical activity
- reduction in obesity
- increase in confidence and self-esteem
- behaviour change towards sustainable lifestyle choices

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Impact of Covid-19 pandemic**

The Covid pandemic continued to have some impact on our service provision and project development during 22/23, particularly on the buildings refurbishment at our Compass project, with both staff and contractor Covid-related absences holding up progression at times.

**Achievements and performance**

As in previous years the fundamental objective for the 2022/23 financial year was to ensure sustainable provision of AnthroHealth services in key areas of expertise with equality of access.

Widening the accessibility of CWT's AnthroHealth approach to people of all ages within the local community, to help prevent illness, maintain wellbeing and build resilience through practical activities relating to sustainable, healthy lifestyles at our Compass project, continued as a new key objective.

**Services provided**

CWT continued to adapt its services in the post-Covid environment to offer its AnthroHealth services safely to individuals of all ages through:

- doctor and nurse led out-patient clinics;
- doctor and nurse led telephone/video consultations;
- integrative cancer care clinics;
- home visits;
- clinics & multidisciplinary meetings with other Camphill organisations;
- therapies;
- self-catering accommodation;
- Compass: our community-orientated project supporting healthy, sustainable lifestyles through volunteering, employability skills activities and our Skills for Health social prescribing service.

During the year CWT provided AnthroHealth medical therapeutic services to over 800 people referred to its services by GPs and other health or care professionals:

- c.250 patients with learning disabilities;
- 345 patients with cancer receiving integrated cancer care, including mistletoe therapy; and
- 195 patients many with chronic conditions, or young people, receiving AnthroHealth interventions
- 16 patients referred by GPs to Compass for Social Prescribing activities, 87.5% with learning disabilities

This includes the provision of AnthroHealth services to the Camphill communities, both locally and elsewhere in Scotland, supporting children, young people and adults with a wide range of complex needs, including learning disability, autism, genetic syndromes, additional support needs, mental health issues, emotional and behavioural difficulties.

With no other centres in the UK offering the same range of AnthroHealth services along with the provision of onsite accommodation, demand on services has remained consistently high.

CWT answered 443 logged enquiries from patients and their families throughout the UK and Ireland, sent out 443 information packs, provided over 1652 consultation appointments, 13 therapy appointments and engaged with 134 new patients.

We provided accommodation in our self-catering units for 102 guest stays [patients plus companions], for one or two weeks while receiving treatment. We were able to offer or meet all requests for patient accommodation in 2022/2023.

In addition, CWT's community-orientated Compass project provided an increased range of volunteering activities, training and development to support health, wellbeing and resilience building across a wide range of participant of all ages. This included free professional-led dry stone walling sessions, where 65 participants learning this valuable heritage skill, and rebuilt 35 metres of the Compass site boundary wall over 420 volunteer hours. Overall, in 22/23 283 people [21/22:173] contributed 2886 hours of volunteering [20/21:1377], benefitting themselves, Compass and the local community. This included corporate groups, school groups and students working on various awards. Compass team work closely with these volunteers to ensure they feel valued, learn and create new social connections while inputting into the project.

The project has strong community engagement and there is no similar, integrated provision partnering with a medical charity and NHS practice in the local area.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Satisfaction levels**

*Medical therapeutic services*

Patient satisfaction with our information, accommodation and staff, monitored through feedback questionnaires, remained extremely high, scoring very good or excellent on all aspects. This can be seen from a small selection of patient responses:

*My stay with my friend was in the Oak suite and it was magical. We were there the end of February beginning of March and had thick snow for some of the time during our 2 weeks stay. The accommodation was always warm and cosy and comfortable and the staff very welcoming and helpful.*

*Thank you for your care, hospitality and kind words during my stay. You've made an uncertain and challenging time much more comfortable, creating a home from home feel.*

*Couldn't fault any staff members. All lovely and approachable.*

*It was all wonderful and we felt lucky to be so close to the clinic. Also really appreciated the doctor and Barbara being able to check up on how I was doing during fever times, popping in and reassuring me all was ok. Nothing seemed to much trouble.*

*We have loved being here, gorgeous surroundings, absolutely fabulous people and of course the healing Mistletoe. Please pass on our heartfelt thanks to everyone, you really are superstars and these 2 weeks have made such a difference to us.*

**Responding to ongoing need**

Feedback from patients and their families continues to indicate the need for CWT AnthroHealth services, particularly where conventional treatment has plateaued or has little to offer. Patient comments on our AnthroHealth service continue to indicate high levels of satisfaction:

*Dr Geider gave us the support and understanding we needed to get through this very difficult situation. He was the ONLY doctor out of many throughout Scotland we felt actually listened to us and helped us through this. THANK YOU DR GEIDER!*

*The service I had from Anthrohealth was very supportive. I always felt that you were looking at the whole picture and not just an isolated symptom.*

*Thank you for the depth of care, kindness and support during our time. The kindness, respect and thoughtfulness of all the team at Camphill will be forever in our hearts.*

*I do not have words to tell you what a difference you have made for us. I hope you know it and I hope we can meet again! Thank you so much.*

*Our time at Camphill was so special and that is down to the warmth care, understanding and the above and beyond care you show your patients. Thank you so much for all you do.*

CWT anticipates demand will continue to remain high over the coming years, particularly given the increasing pressure on NHS primary care services for the specific patient groups catered for by the CWT service provision. CWT's new community project, Compass, was instigated in response to this and to the increasing need for resources to build resilience in local communities, which has continued post-Covid, exacerbated by the ongoing cost of living crisis.

Compass was developed as a result of participation and engagement exercises conducted with beneficiaries, the wider community and stakeholders. This highlighted a lack of community resources and facilities supporting healthy, sustainable lifestyle changes alongside the need for a focal point in the community to help address this. The need for this project is also reflected in local plans (addressing mental health and wellbeing, loneliness and isolation, climate change and the creation of community greenspace).

Compass in responding to identified needs, provides a platform for local people to work together to towards sustainable healthy living and helps address the escalating need for new solutions to reduce demand on primary care services.



**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Enhancing our service provision**

CWT's properties for clinical services were managed and maintained to meet the high standards required for its service provision. CWT's ability to meet the demand for clinical services showed full recovery post-Covid. High patient satisfaction and safety was achieved. Training of a new AnthroHealth nurse began as part of succession planning.

Progress was made at our community-based Compass project with its 4.1acre site encompassing woodland and garden areas and 5 dilapidated buildings. Compass is a long-term project with a phased 10-year development time to ensure viability while serving the needs of the local community. Transforming a disused site into a centre demonstrating practical solutions for healthy, sustainable lifestyles, Compass is a place where the ethos and practices successfully pioneered for those with learning disabilities by the North-East Camphill organisations are being translated to benefit all who want to improve their health, maintain their wellbeing and explore a more sustainable lifestyle.

The project showcases:

- sustainable building practices with conservation of the listed main building & sensitive repurposing of the others
- an integrated, creative health & education approach, supported by the natural & built environment
- organic/biodynamic land use with food production, orchard, demonstration garden plots, composting, bee-keeping, wild flower meadow and woodland diversification
- reduce, repair, reuse & recycle practices minimising waste and encouraging sustainability/the circular economy
- sustainable social enterprise projects serving the local community and involving those with learning disabilities

In 22/23 Compass:

- progressed plans for sustainable refurbishment of the disused sports hall into a multipurpose hall for use by the local community. Progress on appointment of main contractor was much slower than anticipated, due to the ongoing effects of Covid, the effects of international events on the global/local economy, availability /cost of raw materials and limited contractor availability in the NE of Scotland. By March 23 various quotes obtained and a QS appointed. Refurbishment consequently delayed and start date of late summer 23 anticipated with the earliest expected completion towards end of 23 with income generation from lets also delayed
- obtained planning permission and quotes for a new multi-user access for the multi-purpose hall
- began refurbishment of the former kindergarten, creating a temporary volunteer hub and office space by reusing onsite materials.

Plans for refurbishment of the former Science block and Kindergarten building were not progressed due to the delay in the Multipurpose Hall project but will progress in 23/24.

Despite these delays in the building refurbishments, Compass has made full use of its outdoor areas and temporary volunteer hub to advance its aims, meet objectives and achieve positive outcomes.

For volunteers and the local community, Compass:

- expanded outdoor volunteering opportunities
- launched a new Skills for Health social prescribing service
- was recognised for Provision of Employability Services by Aberdeen City Council
- offered opportunities for the development of young people's employability skills
- provided eco-corporate days
- delivered free dry stone wall skills training,
- created opportunities for school pupils pursuing Duke of Edinburgh and Saltire Awards and for university student sustainability projects

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

CWT developed, and launched in September 2022, a unique social prescribing service at Compass: Skills for Health. Initially trialled with River Dee Medical Group NHS, it was expanded and opened city wide through links workers and self-referral routes in February 2023. The service is initially focusing on green social prescribing – using Compass outdoor areas to help people improve their wellbeing through practical engagement with the natural world. When indoor areas are available it will expand to cooking, craft and other therapeutic activities.

Exceeding its plans, and with the help of volunteers, Compass has increased its organic food growing area by 100 % (target 50%) and its fruit and vegetable harvest by almost 300% to 284kg (20/21: 73kg). As a result Compass increased free provision of organically grown produce from our gardens to an area of deprivation from 10% to 16% (45kg in 22/23) and increased the range and availability of fairly priced, local, organically grown fruit and vegetables.

Progressing woodland improvement and species diversification, Compass has planted:

- 75 fruit trees/bushes
- received 105 native tree saplings from the Woodland Trust (planted in FY22/23)

Reducing waste, increasing recycling and reducing pressure on resources, Compass has:

- increased composting by 150%
- re-used 30 tons of wood chippings produced by tree management for onsite paths
- started rainwater harvesting
- produced 15 cubic metres of logs from essential woodland management

Compass services and activities continue to help address stress, anxiety and social isolation while working sustainably towards net zero by reducing the carbon footprint of its own activities and encouraging behaviour change in others to reduce their impact on the environment.

In 22/23, 327 [21/22:187] supporters registered to receive news and updates from Compass, with at least 260 [20/21:133] of these noting their interest to volunteer. Compass volunteers contributed a combined 2886 [21/22: 1377] volunteer hours onsite in 22/23.

The feedback from volunteers also confirms that progress towards aims is being achieved and indicates that Compass is meeting a real need in the local and wider community of Aberdeen and beyond:

- 100% of volunteers were satisfied with the training, guidance, staff knowledge and overall volunteering experience at Compass
- 100% confirmed the project improved physical and mental wellbeing, confidence and independence, social connections and access to affordable local produce
- 93% indicated they would implement the ideas and skills gained at Compass to live more sustainably at home, including food growing, reducing food waste and reusing/recycling

A small selection of volunteer comments shows what they value about Compass and reflects the high satisfaction levels:  
*Meeting new people. Learning more about gardening and the no-dig concept in particular. Working with knowledgeable and approachable staff. Being outdoors*

*Being part of a team which is making a difference is great for mental wellbeing.*

*It really helped me build my confidence after being at home during lockdown feeling a bit isolated and purposeless. It has been great to be a small part of such a wonderful project*

*Access to delicious and nutritious organic plant foods, friendly atmosphere, peaceful surroundings and sense of accomplishment.*

*I feel re-energised each time so volunteer and absolutely love having access to fresh produce sustainably farmed.*

*Learning how to make compost at home. To reduce waste as climate change is occurring, therefore everyone can do their part to work towards a healthier environment.*

*Learning new ways of planting which are sustainable and that I could practice in my own home.*

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Feedback**

CWT carried out ongoing monitoring of its AnthroHealth services and related projects to help maintain high standards, to ensure relevance and sustainability of its service provision and projects. CWT continued to seek the opinion of patients and their companions on its clinical service provision and accommodation through feedback questionnaires, as reported above. CWT also sought feedback from volunteers (charity shop and Compass), community councils and the general public. Analysis of this feedback indicated that volunteers valued the opportunity to volunteer, reporting that it improved their wellbeing and increased their social contacts while raising their confidence, sense of purpose and sense of community involvement. A high percentage of volunteers highlighted the importance of social benefits and positive impact on their health and wellbeing. (also refer to feedback above)

Blue Door volunteers comments on the positive impact of volunteering:

- *Spending time getting to know people*
- *Meeting people and feeling useful*
- *Being able to use my organisational skills and working with nice people*
- *It is a place with vibes and an enjoyable and friendly atmosphere [young volunteer]*

**Raising Funds**

During the year £320,664 was raised from grants, donors and small fundraising initiatives for the new Compass project. This is a slight increase on last year's figure (£313,629) and includes £3719 [21/22:£793] from sales/donations related to Compass garden and estate produce - fulfilling one Compass aim of increased income. This reflects the increased area now under cultivation and is expected to increase in future years.

A further £80,471 in grants awarded to Compass during 22/23 will not be received until monies are spent on the buildings refurbishment (23/24).

A notable award came from the Scottish Government's Just Transition Participatory Budgeting Fund. With over 1700 people voting for our project, we secured was £38,053 to purchase (in May 23) an electric vehicle for our Compass site. The electric vehicle will be used to provide environmentally friendly transport to and from the Compass site for those who might not be able to access our site otherwise, with a particular focus on promoting connections with disadvantaged neighbourhoods across the city. Compass will also use the electric vehicle to distribute our produce to the local community and to an area of deprivation. This widens access to our fresh, locally-grown produce.

CWT continued to manage its successful Blue Door charity shop project on a 3-day week opening, with its one employed staff and almost 30 volunteer staff. It provides a recycling point for the local community and volunteering opportunities for both young and older people, including selected community service individuals. Volume of donated items was high with some high quality items. This was reflected in an increased income over the previous year, c.£77k up from £65.5k, with an overall increase in profit of c.£47k (21/22:c. £37k)

CWT's Camphill Fish project, delivered in association with a local fish merchant, continued to realise a steady income of around £300/month.

CWT saw a slight decrease in its fundraising and supporter 'community'. The total number of people and organisations donating to or fundraising for us in 2022/2023 was over 588 [20/21: over 696]. This included 571 individuals and 17 [21/22:14] companies/organisations/charitable trusts/grant awarding bodies. The increase in grant awarding bodies is due to fundraising for Compass.

During 22/23 three [20/21: 5] fundraising events were run on behalf of CWT, all of which involved online donations. In addition, we received £15,311 [21/22:£33,275] donations in memory of 8 past patients from collections at their funerals, their workplace or from their estate.

CWT had 132 [21/22:160] new supporters sign up to its database this year, raising its total database to 1197 [21/22:859]. These are individuals who have given consent to receive our quarterly newsletter and other informational material.

The increased in the cost of living impacted on some income streams during 22/23, with a slight decrease in overall income compared with 21/22.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Summary of year**

The CWT team continue to display resilience and adaptability helping ensure that CWT can continue to successfully meet the challenges of the coming year including the further development of its new community Compass project. The impact of Covid significantly reduced but some effects are still seen in more staff absences and the ability of contractors to deliver on time for the same reason.

**Key achievements in 22/23**

- Successful provision of sustainable and effective AnthroHealth services to over 800 patients with equality of access in a challenging economic environment;
- Delivering high levels of patient satisfaction with clinical services, all staff interactions and accommodation facilities;
- Increasing charity shop income and profit on 3 days/week opening;
- Progressing works for sustainable refurbishment of Compass multi-purpose hall; drawings, scope, costs, preliminary quotes;
- Designing new multi-user access, securing planning permission and quotes;
- Partial refurbishment of damaged Compass building to create temporary staff offices and volunteer hub at minimal cost by reusing materials and using volunteer skills;
- Successful expansion of Compass outdoor garden/orchard area by 100%, increasing organically grown food produced by 300%, with 16% distributed free to area of deprivation, exceeding targets set;
- Proactive management of woodland areas to improve health and diversity of species, with over 100 trees of native species planted;
- Increased volunteering opportunities and volunteer numbers (by 64%);
- Developed and launched Social Prescribing service at Compass on schedule (Sept 2023);
- Increase Compass staff from 2 to 5 with recruitment of Compass project manager (Sept 23), Enterprise & Development manager (Oct 23), and outdoor area worker (Sept 23) to support project progression;
- Securing further funding to progress Compass project, including 8 seater E-vehicle;
- Recognition by Aberdeen City Council for provision of employability services at Compass.

**Financial review**

The war in Ukraine, rising costs and an uncertain global and UK economic situation, have had some negative impact on CWT finances in 22/23. In particular costs of utilities, raw materials and tradespeople have increased and people have less disposable income -all of which is reflected in decreased excess of income over expenditure for 22/23. These factors are likely to continue into 23/24. A conservative budget has been prepared for 2023/24.

Partially from ongoing successful fundraising for the Compass project, Camphill Wellbeing Trust has a surplus of income over expenditure for the year of £184,010 (2022:£219,662).

Income decreased in the year to £871,693 (2022: £874,589). The majority of income is derived from donations/fundraising, voluntary contributions from the various Camphill charities and income from the Blue Door charity shop. Funds raised for the Compass project were a main source of income and are all restricted for specific purposes at Compass.

Expenditure increased in the year to £687,683 (2022: £654,927). This increase was primarily due to increased costs related to our new Compass project, an increase in staff costs and increased costs related to delivery of our services, including accommodation.

CWT has unrestricted reserves of £384,835 including fixed asset investments leaving free funds of £306,602 which equates to around 6-9 months operating costs.

**Reserves will be held to:**

- meet governance requirements for sufficient reserves to cover 6-9 months operating costs;
- support planned future development;
- provide protection from unplanned changes in the financial, regulatory and healthcare environments;
- fund ongoing refurbishment or unplanned maintenance and repair costs across the nine buildings which are rented on a full tenant repair and renewal lease;
- cover operating costs as future income cannot be guaranteed due to dependency on voluntary income and ongoing uncertainty that continues to be generated by war in Ukraine and increases in cost of living.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

To realise Compass's ambitious capital development plans successful fundraising will be required into 23/24 and beyond. The Multi-Purpose Hall refurbishment delay will negatively impact the income generation potential at Compass and delay its ability to cover its costs.

CWT reserves will continue to provide a buffer in the short to medium term but finances will require to be kept under ongoing review.

The Directors shall monitor and review the level of reserves during the financial year as part of ongoing monitoring arrangements.

Restricted funds include income and expenditure which are restricted in their use as detailed in note 21 to the financial statements.

All other funds of the charity are unrestricted. The charity makes transfers from the general fund into designated funds to be used for particular purposes in the future.

**Principal risks and uncertainties**

The Board of Directors has assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The main uncertainties facing CWT are:

- the current UK and global economic situation and its impact on:
- cost increases related to service provision and capital project developments
- donations/fundraising income
- the continued availability of anthromedicines prescribed by CWT doctors, especially in a post-Brexit environment
- the local availability of doctors /nurses trained in the AnthroHealth approach
- the funding sources, costs and timescale for refurbishment/re-purposing of the new 4.1 acre Compass project site, with its 5 buildings and woodland/gardening areas
- the local availability of contractors and tradespeople willing to undertake and skilled in sustainable refurbishment

CWT managed the Covid pandemic and its impact effectively and safely due to the ability and willingness of all staff, clinical and administrative, to adapt and work flexibly. This has helped built the necessary resilience and confidence that will be required to respond to further challenges that the current economic climate, both UK and globally, are likely to present to our expanding service provision and capital projects in the coming year. However, CWT service provision, fundraising projects, and especially its new Compass project, remain vulnerable to the UK and worldwide economic situations. These are likely to reduce income from voluntary donations and increase costs due to cost-of-living increases, and also impact on contractor and materials costs and availability.

The range of anthromedicines available through Weleda UK has stabilised but may again be reduced in the future. CWT continues to work with Weleda UK to help safeguard future availability of a core range of medicines.

CWT and Camphill Medical Practice NHS (now one of two practices in the new River Dee Medical Group Community Interest Company) continue to fully support the integrative working of the two organisations for the benefit of patients. Collaboration with River Dee Medical Group, which includes Torry Medical Practice, will widen access to CWT's extended approach to those in a deprived area, particularly through Compass's social prescribing service. This continued development of CWT's community-based Compass project is considered both prudent and a response to current needs, providing a much-needed resource for the local community while widening CWT's service base and increasing its income generating opportunities.

The Directors acknowledge that CWT needs to retain flexibility in its service provision, including development of its new Compass project, to ensure it can adapt and develop its services to continue to respond to local needs and the ongoing challenges of the post-Covid environment and the current economic climate.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Plans for the future**

Camphill Wellbeing Trust will work to deliver the following key priorities for the 23/24 financial year in line with its overall aims and objectives:

- Maintain a safe, sustainable and effective AnthroHealth service provision;
- Manage and maintain currently occupied CWT properties to be fit for purpose;
- Continue Compass site repurposing as a community, enterprise and therapeutic resource and to generate income;
- Deliver sustainable refurbishment of Compass multi-purpose hall and its opening by end March 2024 to generate income for 24/25 and beyond;
- Draw up plans and obtain costings for sustainable refurbishment of enterprise building and community hub at Compass;
- Develop business plans for café/play café in community hub at Compass and for enterprise building activities
- Complete structural work for Compass outdoor garden area including erection of polytunnel, composting toilets, second blueberry bed and essential fencing
- Increase fruit trees planted by 50%,
- Increase food produced by 50%, widen produce distribution and increase free produce to deprived area
- Increase income from tree management by 75%
- Complete installation of rainwater harvesting and irrigation system for Compass
- Further increase volunteering opportunities and volunteer numbers
- Publicise Social Prescribing service at Compass
- Launch dedicated website for Compass
- Develop sustainability plan and monitor sustainability outcomes

CWT is working with its landlord Camphill Rudolf Steiner Estates on the Compass site capital developments.

**Structure, governance and management**

Camphill Medical Practice Limited operating as Camphill Wellbeing Trust is a company limited by guarantee, governed by its Articles of Association and is recognised as a charity by the Office of the Scottish Charity Regulator in accordance with the provisions of The Charities and Trustee Investment (Scotland) Act 2005. In accordance with the Articles of Association, every member is liable to contribute a sum of £1 in the event of the company being wound up.

As set out in the Articles of Association, the Directors may appoint further members or Directors as and when it is desired. There must be a minimum of three directors.

The Board of Directors is comprised of individuals recruited from local business, professional and Camphill communities, some of whom have involvement with the Camphill movement. Potential new directors are issued with an application pack and also invited to informally attend at least one Board meeting before a final decision to appoint is reached. Appointments are based on the skill mix required by the Board to effectively administer the charity.

The Board of Directors provide overall strategic direction and governance. It meets five times a year to discharge its duties. At those meetings the Board receives reports from the Camphill Wellbeing Trust CEO and clinical lead regarding the activities of the charity, as well as written reports on its various projects.

The Directors delegate the operational management of the charity to the CWT CEO and clinical lead. The CEO and clinical lead are supported in their work by the administrative, Compass and clinical teams respectively.

In addition to these formal meetings there are regular meetings between the chairman of the Board and the CWT administrative, clinical and Compass staff, who are responsible for the day-to-day operation and services provision of the charity. Regular meetings with River Dee Medical Group and other Camphill communities also take place to communicate and facilitate the interests of the charity.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Related parties**

The following are connected to the charity through their association within the Camphill movement:

- Beannachar Limited, Banchory Devenick
- Camphill (Rudolf Steiner) Estates Limited, Bieldside
- Camphill Rudolf Steiner Schools Limited, Bieldside
- Milltown Community Limited, Laurencekirk
- Newton Dee Camphill Community Limited, Bieldside
- Simeon Care for the Elderly Limited, Bieldside
- Tigh A'Chomainn Camphill Limited, Peterculter
- Camphill Senior Cohousing Aberdeen. Bieldside

**Reference and administrative information**

<b>Charity name</b>	Camphill Medical Practice Limited
<b>Operating name</b>	Camphill Wellbeing Trust
<b>Charity number</b>	SC016291
<b>Company number</b>	SC120539
<b>Chief executive officers</b>	Stefan Geider and Aileen Primrose
<b>Principal address</b>	St Devenick's Murtle Estate Bieldside Aberdeen AB15 9EP

**Registered office**

St John's, Murtle Estate, Bieldside, Aberdeen, AB15 9EP

**Auditors**

MHA, Aberdeen, United Kingdom,

**Bankers**

The Royal Bank of Scotland plc, 78 Union Street, Aberdeen, AB10 1HH

**Trustees**

The Board of Directors who served during the year were:

S Geider  
S Bain  
J Hellbrandt  
W Dunnewold

**Funds held as custodian trustee**

The directors do not hold any funds on behalf of any of their patients or any other third parties.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Statement of directors' responsibilities**

The trustees are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditor**

Meston Reid & Co resigned as auditors effective 30 September 2023. MacIntyre Hudson Associates LLP were appointed as auditors effective 1 October 2023 under section 485 of the Companies Act 2006.

**Disclosure of information to auditor**

Each person who was a Director at the date of approval of this report has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

On behalf of the trustees

S Geider  
Trustee  
20 December 2023



**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
INDEPENDENT AUDITOR'S REPORT**

**TO THE TRUSTEES OF CAMPBILL MEDICAL PRACTICE LIMITED**

---

**Opinion**

We have audited the financial statements of Campbill Medical Practice Limited (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF CAMPBILL MEDICAL PRACTICE LIMITED**

---

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of directors' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF CAMPBILL MEDICAL PRACTICE LIMITED**

---

**Identifying and assessing risks related to irregularities**

We assessed the susceptibility of the company's financial statements to material misstatement and how fraud might occur, including through discussions with the directors, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements.

We identified laws and regulations that are of significance in the context of the charity by discussions with directors and by updating our understanding of the sector in which the charity operates. Laws and regulations of direct significance in the context of the charity include UK GAAP, Companies Act 2006 the Charities SORP (FRS 102) 2019. The charity also has key obligations in respect of health and safety regulations.

**Audit response to risks identified**

We assessed the susceptibility of the financial statements, including fraud, and considered the fraud risks to be management override of controls and revenue recognition. Our tests included, but were not limited to:

- Agreement of the financial statements disclosure to underlying supporting documentation, review of correspondence and enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's external legal advisors around actual and potential litigation and claims.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement calculations of disclosures and discussing the applicability of those disclosures with relevant finance staff, the appropriateness of accounting policies as they have been applied in respect of the recognition of grants received during the year and as at the balance sheet date.
- Auditing the risk of management override of controls, including through testing manual accounting entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Our audit procedures were designed to respond to the risk of material misstatements in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting a misstatement resulting from error, even though we have properly planned and performed our audit in accordance with auditing standards. There are inherent limitations in the audit procedures performed as fraud can involve intentional concealment, collusion, misrepresentation, intentional omission, or the override of internal controls which can increase the risk of non-detection.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mark Brown BA CA (Senior Statutory Auditor)**  
**for and on behalf of MHA**

**Statutory Auditor**  
Aberdeen  
United Kingdom

21 December 2023

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership based in England and Wales (registered number OC312313).

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Voluntary income	3	133,475	563,849	697,324	133,705	598,430	732,135
Charitable activities	4	46,021	50,396	96,417	51,011	25,838	76,849
Other trading activities	5	77,066	661	77,727	65,557	-	65,557
Investments	6	21	204	225	11	37	48
<b>Total income</b>		<b>256,583</b>	<b>615,110</b>	<b>871,693</b>	<b>250,284</b>	<b>624,305</b>	<b>874,589</b>
<b>Expenditure on:</b>							
Raising funds	7	30,069	-	30,069	28,273	-	28,273
Charitable activities	8	215,548	442,066	657,614	205,355	421,299	626,654
<b>Total resources expended</b>		<b>245,617</b>	<b>442,066</b>	<b>687,683</b>	<b>233,628</b>	<b>421,299</b>	<b>654,927</b>
<b>Net incoming resources before transfers</b>		<b>10,966</b>	<b>173,044</b>	<b>184,010</b>	<b>16,656</b>	<b>203,006</b>	<b>219,662</b>
<b>Net incoming resources before transfers</b>		<b>10,966</b>	<b>173,044</b>	<b>184,010</b>	<b>16,656</b>	<b>203,006</b>	<b>219,662</b>
Gross transfers between funds		(100,000)	100,000	-	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(89,034)</b>	<b>273,044</b>	<b>184,010</b>	<b>16,656</b>	<b>203,006</b>	<b>219,662</b>
Fund balances at 1 April 2022		473,869	358,700	832,569	457,213	155,694	612,907
<b>Fund balances at 31 March 2023</b>		<b>384,835</b>	<b>631,744</b>	<b>1,016,579</b>	<b>473,869</b>	<b>358,700</b>	<b>832,569</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
BALANCE SHEET**

**AS AT 31 MARCH 2023**

		2023	2022
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	12	100,583	113,411
Investments	13	10,000	10,000
		<u>110,583</u>	<u>123,411</u>
<b>Current assets</b>			
Debtors	15	54,078	37,140
Cash at bank and in hand		877,061	710,874
		<u>931,139</u>	<u>748,014</u>
<b>Creditors: amounts falling due within one year</b>	17	(25,143)	(28,672)
Net current assets		<u>905,996</u>	<u>719,342</u>
<b>Total assets less current liabilities</b>		<u>1,016,579</u>	<u>842,753</u>
<b>Creditors: amounts falling due after more than one year</b>	18	-	(10,184)
<b>Net assets</b>		<u><u>1,016,579</u></u>	<u><u>832,569</u></u>
<b>Income funds</b>			
Restricted funds	21	631,744	358,700
Unrestricted funds		384,835	473,869
		<u>1,016,579</u>	<u>832,569</u>

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

The financial statements were approved by the Trustees on 20 December 2023

S Geider  
Trustee

Company Registration No. SC120539

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 MARCH 2023**

		2023		2022	
	Notes	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	26		197,970		247,912
<b>Investing activities</b>					
Purchase of tangible fixed assets		(17,530)		(40,901)	
Investment income received		225		48	
<b>Net cash used in investing activities</b>			(17,305)		(40,853)
<b>Financing activities</b>					
Payment of obligations under finance leases		(14,478)		(4,294)	
<b>Net cash used in financing activities</b>			(14,478)		(4,294)
<b>Net increase in cash and cash equivalents</b>			166,187		202,765
Cash and cash equivalents at beginning of year			710,874		508,109
<b>Cash and cash equivalents at end of year</b>			<u>877,061</u>		<u>710,874</u>

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**1 Accounting policies**

**Company information**

Camphill Medical Practice Limited is a private company limited by guarantee incorporated in Scotland. The registered office is St John's, Murtle Estate, Bieldside, Aberdeen, AB15 9EP.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities Accounts (Scotland) Regulations 2006 (as amended) only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in note 21 to the financial statements.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**1 Accounting policies**

**(Continued)**

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from charitable activities represents contributions and fees received and are attributable to the charity's principal activities.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated goods for resale are not recognised on receipt, as it is impractical to estimate their fair value until they are sold. The value to the charity of the donated goods for resale is recognised as income when sold. Stocks of undistributed donated goods are not valued for balance sheet purposes.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these financial statements.

Investment income is included when receivable.

**1.5 Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Costs of generating funds incorporates the costs associated with attracting voluntary income, rental income and research activities.

Costs of charitable expenditure comprises the costs associated with the charity's principal activities and are accounted for when payable. In addition, governance costs which represent expenditure associated with meeting the constitutional and statutory requirements of the charity, and include accountancy fees and costs linked to the strategic management of the charity, are included in the costs of charitable expenditure.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets once they have been brought into use less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	4 years straight line
Motor vehicles	5 years straight line
Property improvements	10 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.



**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**1 Accounting policies**

**(Continued)**

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.8 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.9 Taxation**

The charity is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

**1.10 Retirement benefits**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**1 Accounting policies**

**(Continued)**

**1.11 Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Voluntary income**

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	22,037	563,849	585,886	21,863	598,430	620,293
Contributions received	111,438	-	111,438	111,717	-	111,717
Other	-	-	-	125	-	125
	<u>133,475</u>	<u>563,849</u>	<u>697,324</u>	<u>133,705</u>	<u>598,430</u>	<u>732,135</u>

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**4 Charitable activities**

	Individual fees	Rent received	Karl Konig archive	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
Treatment fees	44,715	-	-	44,715	26,338
CJRS grants	-	-	-	-	587
Other Covid-19 grants	-	-	-	-	7,000
Rental income	-	44,402	-	44,402	42,924
Other income	7,300	-	-	7,300	-
	<u>52,015</u>	<u>44,402</u>	<u>-</u>	<u>96,417</u>	<u>76,849</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	1,619	44,402	-	46,021	51,011
Restricted funds	50,396	-	-	50,396	25,838
	<u>52,015</u>	<u>44,402</u>	<u>-</u>	<u>96,417</u>	<u>76,849</u>
<b>For the year ended 31 March 2022</b>					
Unrestricted funds - general	8,087	42,924	-		51,011
Restricted funds	25,838	-	-		25,838
	<u>33,925</u>	<u>42,924</u>	<u>-</u>		<u>76,849</u>

**5 Other trading activities**

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Blue Door shop income	77,066	-	77,066	65,557	-	65,557
Compass Project wood sales	-	661	661	-	-	-
	<u>77,066</u>	<u>661</u>	<u>77,727</u>	<u>65,557</u>	<u>-</u>	<u>65,557</u>

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**6 Investments**

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Interest receivable	21	204	225	11	37	48
	<u>21</u>	<u>204</u>	<u>225</u>	<u>11</u>	<u>37</u>	<u>48</u>
	<u><u>21</u></u>	<u><u>204</u></u>	<u><u>225</u></u>	<u><u>11</u></u>	<u><u>37</u></u>	<u><u>48</u></u>

**7 Raising funds**

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
<b>Costs of operating charity shops</b>						
Property expenses	8,388	-	8,388	7,601	-	7,601
Other fundraising costs	3,538	-	3,538	3,042	-	3,042
Staff costs	14,920	-	14,920	14,407	-	14,407
Depreciation	3,223	-	3,223	3,223	-	3,223
	<u>30,069</u>	<u>-</u>	<u>30,069</u>	<u>28,273</u>	<u>-</u>	<u>28,273</u>
	<u><u>30,069</u></u>	<u><u>-</u></u>	<u><u>30,069</u></u>	<u><u>28,273</u></u>	<u><u>-</u></u>	<u><u>28,273</u></u>

**8 Charitable activities**

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Staff costs	122,173	178,934	301,107	81,395	143,335	224,730
Depreciation	16,308	10,827	27,135	19,556	3,430	22,986
Property expenses	42,881	62,635	105,516	43,154	69,501	112,655
Consultants and therapists	2,675	167,763	170,438	17,215	174,640	191,855
Travel costs	124	41	165	277	18	295
Legal and professional fees	7,239	7,384	14,623	5,713	14,846	20,559
Other costs	24,148	14,482	38,630	38,045	12,429	53,574
	<u>215,548</u>	<u>442,066</u>	<u>657,614</u>	<u>205,355</u>	<u>421,299</u>	<u>626,654</u>
	<u><u>215,548</u></u>	<u><u>442,066</u></u>	<u><u>657,614</u></u>	<u><u>205,355</u></u>	<u><u>421,299</u></u>	<u><u>626,654</u></u>

Included within legal and professional fees are audit fees of £7,200 (2022 - £4,753) and £2,400 (2022 - £2,750) relating to non audit fees paid to the auditor.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**9 Trustees**

No member of the trustees, or any person connected to them, receives remuneration from the charity for services as directors and no directors are paid any expenses for attending Board meetings.

**10 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Clinical staff	2	2
Administration and support	5	5
Blue Door staff	1	1
Compass staff	4	2
	<u>12</u>	<u>10</u>

**Employment costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	261,979	208,587
Social security costs	17,814	13,391
Other pension costs	34,594	16,551
Staff training	1,640	608
	<u>316,027</u>	<u>239,137</u>

There were no employees whose annual remuneration was £60,000 or more.

**11 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**CAMPBILL MEDICAL PRACTICE LIMITED**  
**OPERATING AS CAMPBILL WELLBEING TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**12 Tangible fixed assets**

	Fixtures, fittings & equipment	Motor vehicles	Property improvements	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2022	59,505	24,985	158,765	243,255
Additions	5,772	-	11,758	17,530
At 31 March 2023	65,277	24,985	170,523	260,785
<b>Depreciation and impairment</b>				
At 1 April 2022	18,874	13,325	97,645	129,844
Depreciation charged in the year	12,546	4,997	12,815	30,358
At 31 March 2023	31,420	18,322	110,460	160,202
<b>Carrying amount</b>				
At 31 March 2023	33,857	6,663	60,063	100,583
At 31 March 2022	40,631	11,660	61,120	113,411

The net carrying value of tangible fixed assets includes £Nil (2022 - £11,660) in respect of assets held under finance leases or hire purchase contracts. The depreciation charge in respect of such assets amounted to £Nil(2022 - £4,997) for the year.

**13 Fixed asset investments**

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 April 2022 & 31 March 2023	10,000
<b>Carrying amount</b>	
At 31 March 2023	10,000
At 31 March 2022	10,000

**Fixed asset investments not carried at market value**

The unlisted investments recorded within fixed asset investments are not actively traded. Therefore, market values are not available, and the investments have been recorded at cost less impairment of £10,000 (2022 - £10,000). The directors believe that this valuation represents the carrying value of the unlisted investments at the balance sheet date.

**14 Financial instruments**

	2023 £	2022 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	922,068	741,509
Equity instruments measured at cost less impairment	10,000	10,000

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

		<b>(Continued)</b>	
<b>14</b>	<b>Financial instruments</b>	<b>2023</b>	<b>2022</b>
	<b>Carrying amount of financial liabilities</b>		
	Measured at amortised cost	19,448	33,957
		<u>          </u>	<u>          </u>
<b>15</b>	<b>Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
	Other debtors	53,044	36,577
	Prepayments and accrued income	1,034	563
		<u>          </u>	<u>          </u>
		<u>54,078</u>	<u>37,140</u>
<b>16</b>	<b>Finance lease commitments</b>		
	Future minimum lease payments due under finance leases:		
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Within one year	-	4,294
	Within two and five years	-	10,184
		<u>          </u>	<u>          </u>
		<u>-</u>	<u>14,478</u>
		<u>          </u>	<u>          </u>
<p>It is the charity's policy to lease a vehicle under a finance lease. The average lease term is 3 years, and the average effective borrowing is 10.0%. Interest rates are fixed at the contract date. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments.</p>			
<b>17</b>	<b>Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
	Obligations under finance leases	-	4,294
	Other taxation and social security	5,695	4,899
	Trade creditors	9,577	11,144
	Other creditors	2,068	2,096
	Accruals and deferred income	7,803	6,239
		<u>          </u>	<u>          </u>
		<u>25,143</u>	<u>28,672</u>
		<u>          </u>	<u>          </u>
<b>18</b>	<b>Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
	Obligations under finance leases	-	10,184
		<u>          </u>	<u>          </u>

**CAMPHILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPHILL WELLBEING TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**19 Limited liability**

The charity is incorporated as a company limited by guarantee having no share capital and, in accordance with the Memorandum of Association, every member is liable to contribute a sum of £1 in the event of the company being wound up. At 31 March 2023 there was 1 member.

**20 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to Statement of Financial Activity in respect of defined contribution schemes was £34,594 (2022 - £16,551)



**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**21 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at
	Balance at 1 April 2021	Income resources	Resources expended	Balance at 1 April 2022	Income resources	Resources expended	31 March 2023	Balance at 31 March 2023
	£	£	£	£	£	£	£	£
Karl Konig Archive fund	5,067	-	-	5,067	-	-	-	5,067
Mistletoe project fund	123,750	310,676	(335,188)	99,238	293,784	(287,041)	-	105,981
Compass Fund	26,877	313,629	(86,111)	254,395	321,326	(155,025)	100,000	520,696
	<u>155,694</u>	<u>624,305</u>	<u>(421,299)</u>	<u>358,700</u>	<u>615,110</u>	<u>(442,066)</u>	<u>100,000</u>	<u>631,744</u>

The Karl Konig Archive fund relates to the publication of the works of Karl Konig and Campbill.

The Mistletoe project fund relates to support for research, education and mistletoe service provision.

The Compass fund relates to support for the renovation and re-purposing of the former Waldorf School site, Craigton Road, into a community-orientated centre for specified activities hosted by Campbill Wellbeing Trust. During the year, £56,354 was received from the National Lottery Community Fund under the Reaching Communities/Partnerships programme for Compass with £50k being the first payment of a £150k 3 year grant and £6,354 a 5% uplift for salaries funded by the grant to cover all 3 years.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**22 Analysis of net assets between funds**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	68,233	32,350	100,583	76,006	37,405	113,411
Investments	10,000	-	10,000	10,000	-	10,000
Current assets/(liabilities)	306,602	599,394	905,996	398,047	321,295	719,342
Long term liabilities	-	-	-	(10,184)	-	(10,184)
	<u>384,835</u>	<u>631,744</u>	<u>1,016,579</u>	<u>473,869</u>	<u>358,700</u>	<u>832,569</u>

**23 Operating lease commitments**

The charity continued its formal lease agreement for the rental property from Camphill (Rudolf Steiner) Estates Limited. At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	49,966	42,880
Between two and five years	150,478	142,720
In over five years	465,345	478,706
	<u>665,789</u>	<u>664,306</u>

There is currently a formal lease in place for the rental of Abbotshall Drive. The current terms are such that a notice period of 1 month must be given in order to vacate the property. Anticipated payments for property rental in the next 12 months are £20,000 (2022 - £20,000).

**24 Related party transactions**

Consultancy fees of £167,000 (2022 - £187,300) were due to Integra 121 Limited, a company in which S Geider and his partner are directors and 100% shareholders. No amounts were outstanding at the year end (2022 - £nil) in relation to these transactions.

Property rental payments of £20,000 (2022 - £20,000) were paid to the partner of S Geider.

**25 Auditors' Ethical Standards**

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities are that, in common with many charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

**CAMPBILL MEDICAL PRACTICE LIMITED  
OPERATING AS CAMPBILL WELLBEING TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>26</b>	<b>Cash generated from operations</b>	<b>2023 £</b>	<b>2022 £</b>
	Surplus for the year	184,010	219,662
	Adjustments for:		
	Investment income recognised in statement of financial activities	(225)	(48)
	Depreciation and impairment of tangible fixed assets	30,358	26,209
	Movements in working capital:		
	(Increase) in debtors	(16,938)	(6,288)
	Increase in creditors	765	8,377
	<b>Cash generated from operations</b>	<b>197,970</b>	<b>247,912</b>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.