



## The Long Partnership

Our Ref: H308 /AEL

05 May 2026

Healthworks (Holistic Health Care) Ltd.  
5 Bank Lane  
Forres  
Moray  
IV36 1NU

Dear Julie

### **Draft Accounts for the year ended 31 March 2026**

I enclose a copy of the draft accounts for the year ended 31 March 2026 for your perusal. Please read through these drafts and let me know if you have any queries. In due course I will be sending you copies for signing to signify your approval of the figures and calculations contained therein. It is therefore important that you satisfy yourself that the figures are satisfactory.

The draft accounts can be amended very easily and you should not hesitate to let us have any further comments, information or calculations that you feel may be appropriate to the period covered by these accounts. You should bear in mind that once these figures have been finalised, they will be distributed to H M Revenue & Customs and others that have requested a copy of your accounts. Once this is done, it is unwise to try and change the accounts.

Please let me know if you would like to have a meeting to discuss these accounts or any other matters.

If I do not hear from you within 14 days I will assume that everything is satisfactory and proceed to finalise the accounts ready for signing.

Yours sincerely

Alan Long  
The Long Partnership

**Report of the Trustees and**  
**Unaudited Financial Statements For The Year Ended 31 March 2026**  
**for**  
**Healthworks (Holistic Health Care) Ltd.**

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The Long Partnership  
4 North Guildry Street  
Elgin  
Moray  
IV30 1JR

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For The Year Ended 31 March 2026**

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## **Healthworks (Holistic Health Care) Ltd.**

### **Report of the Trustees For The Year Ended 31 March 2026**

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 2026. 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**

The charity's objects are:

To relieve sickness and distress by all medical means including alternative and complementary medicine, acupuncture, massage, homeopathy, osteopathy, counselling, psychotherapy, physiotherapy, chiropractic, shiatsu and spiritual healing.

To provide self-help programmes and advice to enable the individual to avoid illness, maintain good health and live in a healthy environment.

To advance the education of the general public and the medical profession in all areas of medicine and holistic health.

To carry out research into all subjects pertaining to the objects herein and to disseminate the useful results of this work.

#### **ACHIEVEMENTS AND PERFORMANCE**

In order to fulfil its objectives Healthworks has set up the Centre for Holistic Health Care in the town of Forres to provide a wide variety of alternative and complementary therapies. It has also created a book library with information and research publications on major health issues and provides a bursary fund to help clients with the costs of their treatments.

#### **FINANCIAL REVIEW**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is a company limited by guarantee not exceeding £1 per member. It is governed by the rules contained in its Memorandum and Articles of Association.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

SC142853 (Scotland)

##### **Registered Charity number**

SCO21152

##### **Registered office**

5 Bank Lane  
Forres  
Moray  
IV36 1NU

##### **Trustees**

Mr J Adams (resigned 13.3.26)  
Ms B M L A M Deschamps  
Mr A Mcallan (resigned 4.6.25)  
Ms K Purmal (resigned 20.3.26)  
Ms R Buck  
Mr A Massey (appointed 4.6.25) (resigned 4.3.26)  
Mr D F Edgar (appointed 19.3.26)  
Mr C Bridgeford (appointed 19.3.26)

**Healthworks (Holistic Health Care) Ltd.**

**Report of the Trustees  
For The Year Ended 31 March 2026**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**  
Ms J Lawrence

**Independent Examiner**  
Alan Long FCA  
The Long Partnership  
4 North Guildry Street  
Elgin  
Moray  
IV30 1JR

**Bankers**  
The Co-operative Bank  
Business Direct  
PO Box 250  
Skelmerdale  
WN8 6WT

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

.....  
Mr A Mcallan - Trustee

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**Independent Examiner's Report to the Trustees of Healthworks (Holistic Health Care) Ltd.**

I report on the accounts for the year ended 31 March 2026 set out on pages four to twelve.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alan Long FCA  
The Institute of Chartered Accountants in England and Wales

The Long Partnership  
4 North Guildry Street  
Elgin  
Moray  
IV30 1JR

Date: .....

**Healthworks (Holistic Health Care) Ltd.****Statement of Financial Activities  
For The Year Ended 31 March 2026**

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		50	3,200	3,250	1,445
Other trading activities	2	22	-	22	45
Investment income	3	20,199	-	20,199	19,739
<b>Total</b>		<u>20,271</u>	<u>3,200</u>	<u>23,471</u>	<u>21,229</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Holistic Health Care		19,183	3,200	22,383	18,698
Other		50	-	50	47
<b>Total</b>		<u>19,233</u>	<u>3,200</u>	<u>22,433</u>	<u>18,745</u>
<b>NET INCOME</b>		1,038	-	1,038	2,484
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		37,618	-	37,618	35,134
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>38,656</u>	<u>-</u>	<u>38,656</u>	<u>37,618</u>

The notes form part of these financial statements

## Healthworks (Holistic Health Care) Ltd.

### Balance Sheet 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	280	-	280	328
Investment property	8	70,000	-	70,000	70,000
		<u>70,280</u>	<u>-</u>	<u>70,280</u>	<u>70,328</u>
<b>CURRENT ASSETS</b>					
Cash at bank		16,142	-	16,142	18,364
<b>CREDITORS</b>					
Amounts falling due within one year	9	(816)	-	(816)	(774)
		<u>15,326</u>	<u>-</u>	<u>15,326</u>	<u>17,590</u>
<b>NET CURRENT ASSETS</b>					
		85,606	-	85,606	87,918
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>38,656</u>	<u>-</u>	<u>38,656</u>	<u>37,618</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	10	(46,950)	-	(46,950)	(50,300)
		<u>38,656</u>	<u>-</u>	<u>38,656</u>	<u>37,618</u>
<b>NET ASSETS</b>					
		<u>38,656</u>	<u>-</u>	<u>38,656</u>	<u>37,618</u>
<b>FUNDS</b>	12				
Unrestricted funds				38,656	37,618
<b>TOTAL FUNDS</b>				<u>38,656</u>	<u>37,618</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

**Healthworks (Holistic Health Care) Ltd.**

**Balance Sheet - continued**  
**31 March 2026**

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:

.....  
Mr A Mcallan - Trustee

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## Healthworks (Holistic Health Care) Ltd.

### Notes to the Financial Statements For The Year Ended 31 March 2026

#### 1. 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.

##### **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.

##### **Tangible fixed assets**

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

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

##### **Investment property**

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

##### **Taxation**

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

##### **Fund accounting**

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

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

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

**Healthworks (Holistic Health Care) Ltd.****Notes to the Financial Statements - continued  
For The Year Ended 31 March 2026****2. OTHER TRADING ACTIVITIES**

	31.3.26	31.3.25
	£	£
Fundraising events	22	45
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.3.26	31.3.25
	£	£
Rents received	20,185	19,689
Interest receivable	14	50
	<u>          </u>	<u>          </u>
	<u>20,199</u>	<u>19,739</u>

**4. NET INCOME/(EXPENDITURE)**

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

	31.3.26	31.3.25
	£	£
Depreciation - owned assets	48	48
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

**Trustees' expenses**

During the year the charity reimbursed expenses totalling £188 (2025 - £Nil) to trustees.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,445	-	1,445
Other trading activities	45	-	45
Investment income	19,739	-	19,739
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<u>21,229</u>	<u>-</u>	<u>21,229</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Holistic Health Care	18,698	-	18,698
Other	47	-	47
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<u>18,745</u>	<u>-</u>	<u>18,745</u>
<b>NET INCOME</b>	2,484	-	2,484

**Healthworks (Holistic Health Care) Ltd.**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2026**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	35,134	-	35,134
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>37,618</u>	<u>-</u>	<u>37,618</u>

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2025 and 31 March 2026	13,233	1,494	14,727
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 April 2025	12,982	1,417	14,399
Charge for year	37	11	48
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2026	13,019	1,428	14,447
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31 March 2026	214	66	280
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	251	77	328
	<u>          </u>	<u>          </u>	<u>          </u>

**8. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 April 2025 and 31 March 2026	70,000
	<u>          </u>
<b>NET BOOK VALUE</b>	
At 31 March 2026	70,000
	<u>          </u>
At 31 March 2025	70,000
	<u>          </u>

**Healthworks (Holistic Health Care) Ltd.**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2026**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.26	31.3.25
	£	£
Accrued expenses	816	774
	<u>          </u>	<u>          </u>

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.26	31.3.25
	£	£
Other loans (see note 11)	46,950	50,300
	<u>          </u>	<u>          </u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	31.3.26	31.3.25
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans over 5 years	46,950	50,300

**12. MOVEMENT IN FUNDS**

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
<b>Unrestricted funds</b>			
General fund	37,618	1,038	38,656
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>37,618</u>	<u>1,038</u>	<u>38,656</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	20,271	(19,233)	1,038
<b>Restricted funds</b>			
Berry Burn Community Fund	3,200	(3,200)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>23,471</u>	<u>(22,433)</u>	<u>1,038</u>

**Healthworks (Holistic Health Care) Ltd.**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2026**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	35,134	2,484	37,618
<b>TOTAL FUNDS</b>	<u>35,134</u>	<u>2,484</u>	<u>37,618</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	21,229	(18,745)	2,484
<b>TOTAL FUNDS</b>	<u>21,229</u>	<u>(18,745)</u>	<u>2,484</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
<b>Unrestricted funds</b>			
General fund	35,134	3,522	38,656
<b>TOTAL FUNDS</b>	<u>35,134</u>	<u>3,522</u>	<u>38,656</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,500	(37,978)	3,522
<b>Restricted funds</b>			
Berry Burn Community Fund	3,200	(3,200)	-
<b>TOTAL FUNDS</b>	<u>44,700</u>	<u>(41,178)</u>	<u>3,522</u>

**Healthworks (Holistic Health Care) Ltd.**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2026**

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2026.

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**Healthworks (Holistic Health Care) Ltd.****Detailed Statement of Financial Activities  
For The Year Ended 31 March 2026**

	31.3.26 £	31.3.25 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	50	1,445
Grants	3,200	-
	<hr/>	<hr/>
	3,250	1,445
<b>Other trading activities</b>		
Fundraising events	22	45
<b>Investment income</b>		
Rents received	20,185	19,689
Interest receivable	14	50
	<hr/>	<hr/>
	20,199	19,739
<b>Total incoming resources</b>	<hr/>	<hr/>
	23,471	21,229
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	819	537
Light and heat	1,742	1,172
Telephone	624	528
Postage and stationery	127	350
Advertising	100	247
Sundries	-	78
Management costs	6,000	6,000
Repairs and maintenance	5,373	884
Office and website	168	168
Bursaries	4,045	4,985
Accountancy	818	752
Legal and professional fees	108	-
Bank loan interest	2,459	2,997
	<hr/>	<hr/>
	22,383	18,698
<b>Other</b>		
Fixtures and fittings	38	33
Computer equipment	12	14
	<hr/>	<hr/>
	50	47
<b>Total resources expended</b>	<hr/>	<hr/>
	22,433	18,745
<b>Net income</b>	<hr/>	<hr/>
	1,038	2,484

This page does not form part of the statutory financial statements