



**The Centre for Emotional Health
(previously Family links (Educational Programmes))**

(A company limited by guarantee)

Report and Financial Statements

for the year ended

31st August 2025

Registered charity number: 1062514

Registered company number: 03323287

The Centre for Emotional Health

Report of the Trustees for the year ended 31st August 2025

The trustees present their annual report together with the audited financial statements of the charity for the year ended 31st August 2025, which are also prepared to meet the requirements of a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective 1 January 2016).

Chair's introduction to the annual report 2025

Welcome to our annual report, the first full year as the Centre for Emotional Health and my first as Chair of Trustees. Let me start by thanking our outgoing chair, Hilary Emery for her wonderful contribution to the Centre over many years – her wisdom, humour and compassion will be greatly missed although she remains involved as one of our esteemed advisors.

Like most charities, 2024/25 has not been an easy year, but I believe that we leave it behind us stronger than ever before. The team have done an excellent job of focusing our activities to ensure we are delivering on our charitable objectives and continuing to build awareness of the importance of emotional health. This is no easy task when faced with so much uncertainty across the whole sector and the challenging circumstances our critical partners, commissioners, local authorities and schools, are facing.

We believe that healthy, positive relationships are fundamental to emotional health, and we continue to build on these partnerships to deliver programmes that support families, communities and workplaces. We are so grateful for the trust placed in us by those partners and meeting their needs now and in the future has been our 'north star' this year.

We are excited about the future – the Best Start Family Hubs program is a wonderful opportunity to support the emotional health of everyone involved – parents, young people, carers and the staff who support them. We are working with schools as they focus on parental and carer engagement and bringing our skills-based approach to building emotional health to the workplace. Alongside this practical support we continue to build understanding and awareness of emotional health working with other organisations through the Emotional Health Alliance.

It is an honour to be the chair of such a committed and focused charity, and I would like to thank everyone involved - my fellow trustees, the core team at the Centre for Emotional Health and all our facilitators out in the field who make a difference every day.

Emma Judge
Chair of Trustees

The Centre for Emotional Health

Report of the Trustees for the year ended 31st August 2025

Reference and administrative details

Charity number: 1062514
Company number: 03323287
Registered office: Units 2&3 Fenchurch Court, Bobby Fryer Close, Oxford, OX4 6ZN

Our advisers

Auditors Wenn Townsend, 30 St Giles, Oxford, OX1 3LE
Bankers CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

Organisational details

The Trustees of The Centre for Emotional Health (previously Family Links (Educational Programmes) are directors for the purposes of company law and Trustees for the purposes of charity law (hereafter referred to as the Trustees). Trustees and officers serving during the year and since the year-end were as follows:

Hilary Emery (resigned March 2025)	Rosalind Portman (resigned September 2024)
Vanessa Emmett	Wendy Rose
Gordon Beach	Emma Judge
Masood Hassan	Thomas Pease
Eimear McInerney	

Founding trustee - Rosalind Portman

Key Management personnel

Peter Leonard	- Chief Executive
Sally Alden	- (Executive) Director of Funding and External Relations
Rowen Smith	- (Executive) Director of Training
Phillippa Collyer	- (Executive) Director of Operations

The Centre for Emotional Health

Report of the Trustees for the year ended 31st August 2025

Structure, Governance and Management

Governing Document

The Centre for Emotional Health is a charity registered with the Charity Commission and operates through a company limited by guarantee, and subject to its Memorandum and Articles of Association.

Appointment of Trustees

As set out in the Articles of Association, the chair of the trustees is elected by the trustees. New trustees are co-opted onto the board of trustees. The term of service for a trustee is 4 years, renewable once, hence is usually not more than 8 years. The directors may vote to extend the maximum term of office of the Chair, Vice-Chair and Treasurer by one more term (four more years) if the needs of the organisation require it.

Trustee induction and training

Potential and new trustees are given a copy of the Charity Commission publication "The Essential Trustee: What you need to know, what you need to do (CC3)", together with the most recent annual report, the strategic plan, a Trustees' Handbook and other relevant papers and materials relating to The Centre for Emotional Health. They are invited to meet the staff and observe The Centre for Emotional Health training courses, where appropriate.

Organisation

The board of trustees administers the charity. The board meets every three to four months. The Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity, and has delegated authority, within terms of delegation approved by the trustees, for operational matters, including finance, employment and training. The Chief Executive is supported by a team of three Executive Directors.

Pay policy

The Centre for Emotional Health has a pay policy for staff, which ensures that salary decisions consider motivation, retention, affordability, appropriateness for the sector and the beneficiary context, and impact on the organisation as a whole. The pay of all staff is reviewed annually, and any increase is approved by the trustees.

Related parties and co-operation with other organisations

None of the trustees receives remuneration or other benefit from their work with the charity. Trustee donations to The Centre for Emotional Health amounted to £4,375 in the year (2023-24 - £3,125) of which £875 (2023-24 - £625) relates to gift aid claimed on the donation.

Objectives and activities

Summary of Purposes and Activity

The Centre for Emotional Health is a national charity dedicated to the promotion of emotional health. We offer high-quality training and resources for professionals working with families, school and university staff, employees in the workplace and other community organisations.

The purposes of The Centre for Emotional Health as set out in the objects contained in the company's memorandum of association are:

- To encourage and teach nurturing and relationship skills and the prevention of neglect and abuse, through educational institutions, families and the community; and
- To promote public understanding of the importance of the education of emotional self-awareness.

The Centre for Emotional Health's vision is for everyone to live an emotionally healthy life. Our mission is to promote an approach to life and relationships that equips and supports families and communities to be emotionally healthy.

The Centre for Emotional Health

Report of the Trustees for the year ended 31st August 2025

Main Activities undertaken to further public benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

In 2024-25 we continued to work on our strategic goals which are:

1. **Develop the way we evaluate our impact and increase our independent evidence base.**
Refine and develop our organisational theory of change and find the right measures and methodologies to meaningfully capture our impact, which we will communicate in accessible ways. Establish a regular and consistent team reflection process to continually develop our practice and ensure a good level of emotional health within the staff team.
2. **Increase the number of people trained to deliver our range of programmes based on The Nurturing Programme.**
Maintain and develop relationships with existing commissioners, building on Learning Partnerships and encouraging advocacy for us. Increase the knowledge of our existing customer base including their needs, plans and challenges to inform our strategy and direction. Use this knowledge and these relationships to grow our training and resources sales. Work with increasing numbers of schools and education settings (through, for example, Alliances and Multi Academy Trusts, as well as partnerships in geographical areas) emphasising depth as well as breadth in our work. Upskill more PGLTs to work across our range of programmes and in education settings, exploring the use of local professionals as practitioners and champions.
3. **Model a relational way of working, internally and externally, which builds The Centre for Emotional Health community.**
Model a way of relating based on our emotional health framework. We will explore ways to maintain and develop connection amongst all those who are part of the wider community we engage with.
4. **Increase awareness of what Emotional Health is and its importance in leading a healthy life.**
Create a communications strategy and action plan to ensure we present a clear message to the right people. Develop research into emotional health through various partnerships and build relationships with national government and other third sector organisations.
5. **Develop an organisational culture which is digitally aware to enhance the way we work.**
Build a clear and user-friendly website which includes online booking capability and online shop together with accessible information and an impact and evidence page. Review all our systems to ensure that we have the most cost-effective and efficient way of running our operation and enable our hybrid working policy.
6. **Develop a sustainable organisation.**
Ensure financial and organisational sustainability by monitoring our capacity levels so we can respond to opportunities by making decisions about what and what not to do. Continue to assess and improve our impact on the environment. As a team we will constantly look for ways to ensure we embed equity, diversity and inclusion and maintain an emotionally healthy work environment.

Achievements, Performance and Future Plans

This has been another challenging year with our primary customers, local authorities, continuing to face funding restrictions as well as the introduction of Best Start family Hubs which meant a pause on spending as local authorities waited to receive information on funding and processes. Additionally, many of the Trusts and Foundations we have traditionally raised funds from stopped or restricted funding and so we had to make significant changes to our original budget.

As a result of this context, we undertook a restructuring exercise in late 2024 / early 2025 which saw a reduction in our fixed costs but more importantly enabled us to operate more flexibly, nimbly, and efficiently. This together with very careful cost control, an increased drive on supporting our stretched customers and seeking to engage with new customers resulted in a smaller deficit than we had forecast at the end of the financial year. This is due to the incredibly hard work of the whole staff team and both I and the trustees are extremely grateful.

Despite having to navigate this (and we are grateful for our model of Emotional Health which is a very valuable resource

The Centre for Emotional Health

Report of the Trustees for the year ended 31st August 2025

to help with this) we have continued to deliver on our strategic plan.

We are grateful for the support of The Cranfield Trust who supplied us with a pro bono consultant to help us look at our business model and ways we might increase our income further so that our operating costs are covered by this and fundraising is for specific projects only. We devised a set of objectives and key results to move in this direction over the coming two to three years recognizing that this is an ambitious target. This coming year we will continue to work on the objectives.

We successfully recruited an Impact and Research Coordinator to support our Strategic Head of Impact and Research. This has enabled further analysis of our data and communicating our impact in a meaningful way. We have also developed and increased our Research Advisory Group, overhauled our Learning Partnership scheme and presented at a number of conferences as well as host our own very successful series of webinars. We continue to embed our new Makerble software and plan to expand that to local groups over the coming twelve months.

We have carried out an extensive review of The Nurturing Programme which we had planned to implement this year. However, given the scale of the review and the challenging context we decided to delay this by one year and so gave ourselves more time to update our resources and ensure we are delivering based on the latest research. Our Programme Team has worked exceptionally hard on this, and we are looking forward to launching the updated Programme.

We launched our new website which is much clearer and more accessible, and we continue to refine and update that which is much easier on the new platform. We secured funding for series three of our podcast 'Emotionally Speaking' and were delighted with the guests and the response to the episodes.

We delivered the first of our Emotional Health in the Workplace training which was very well received, and we are excited about how this will develop over the coming months and years.

We have continued to support many individual schools across the country with resources to enable them to deliver The Nurturing Programme in their settings and we have continued to develop our partnership with multi academy trusts especially those establishing community hubs.

The Emotional Health Alliance continues to grow and is a source of inspiration, support and partnerships for many of the 130 organisations and individuals who are part of it.

Over the coming year the process of setting up Best Start Family Hubs as well as increased devolution and restructuring of local authorities provide us with great opportunities for parents and families to benefit from The Nurturing Programme and our Emotional Health model. Despite the difficult economic circumstances, we are well placed to respond to these opportunities.

Fundraising Activities

Our Director of External Relations completes grant applications and carries out fundraising activities with support from colleagues and trustees, to raise funds for the charity. Whilst a good proportion of our income is generated by sales of trainings and resources, we rely on donations and grants:

- to deliver specific projects;
- to cover some of our core costs;
- to carry out programme development;
- to carry out research, impact measurement and evaluation; and
- to increase public awareness and understanding of the importance of emotional health.

In the 2024-25 financial year, we were grateful to have received funding from The Peter Cundill Foundation, The John Armitage Charitable Trust, Dulverton Trust, The Tedworth Charitable Trust, and The Pease Charitable Trust, amongst others. A total of 16.5% of our total revenue for the year came from donations and grants.

We do not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year or in previous years.

The charity has due regard to the Code of Fundraising Practice in the UK. All the charity's marketing activities are GDPR compliant, and care is taken to ensure that they are not persistent or intrusive. Marketing e-mails contain clear details of how to unsubscribe to future communications and care is taken to limit the quantity of e-mails sent out.

The Centre for Emotional Health

Report of the Trustees for the year ended 31st August 2025

Financial review

Financial Position

At the end of the financial year we incurred an overall deficit of £191k (2024: a deficit of £165k). However, this deficit was the result of a £45k restricted and £146k unrestricted loss (2024: £49k restricted and £115k unrestricted loss). Our reserves are still healthy which puts us in a good position to continue to expand our reach, ensuring core costs are covered in spite of rising expenditure levels.

The Centre for Emotional Health

Report of the Trustees for the year ended 31st August 2025

Principal risks and uncertainties

Our principal risks and uncertainties are documented in our risk register, which is maintained by the executive directors with identified risks reviewed quarterly by the trustees. It includes financial and operational areas of risk, as well as governance, reputational risk, and external influences. These risks are regularly reviewed, and systems and procedures to manage them implemented.

Factors that may have an adverse effect on our financial performance going forward and measures we are taking to mitigate include:

- the financial challenges, new funding constraints for our commissioners and increasing costs and reducing budgets;
 - We continue to work hard to develop and maintain positive relationships with all of our customers so that we can support them as they manage increasingly challenging budgets.
 - We are actively seeking to increase our customer base across the UK by cross selling to existing customers as well as engaging new ones.
 - Through our education and workplace offer we are diversifying our training customer base.
- the risk of centrally managed authorities favouring programmes with clinically measurable child outcomes over The Nurturing Programme which focusses on adult outcomes and the subsequent impact on the children in their care. We have developed a good relationship with the Department for Education who are happy to allow local authorities to choose our programmes and indicated we will be on their approved list in early 2026.
- a reduction in funding from Trusts and Foundations, some are spending out and others are reevaluating their areas of interest.
 - We continue to develop and maintain relationships with a wide range of trusts and grant making bodies.

Reserves policy and going concern

We regularly review our reserves policy to take into consideration the long-term impact of necessary investment into programme development and evaluation, and the need for financial security in economically uncertain times. For the past few years our policy has been to keep a level of reserves sufficient to meet our closing costs plus two months' worth of operating costs as a minimum and aim for unrestricted reserves sufficient to cover closing costs plus six months' worth of operating costs. We consider this policy still to be appropriate for us. At the end of the 2024-25 financial year, the range of reserves within this policy was £444K to £869K (2023-24 £435K to £832K). Free reserves at 31st August 2025 were £540,370 (2024 - £679,517) which is sufficient to cover 5 months' of fixed costs.

**Report of the Trustees
for the year ended 31st August 2025**

Trustees' Responsibilities

The Trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company, and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operating;

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware, and
- the trustees have taken all steps that they ought to make themselves aware of that information.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

By order of the board of trustees.



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Emma Judge, Chair of Trustees

27 January 2026

The Centre for Emotional Health

Independent auditors' report to members of The Centre for Emotional Health

Opinion

We have audited the financial statements of The Centre for Emotional Health (the 'charitable company') for the year ended 31st August 2025 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cashflows and notes to the financial statements, including a summary of 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 31st August 2025, 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.

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 charitable company 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Independent auditors' report to members of The Centre for Emotional Health (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 is detailed below:

- Enquiry of management, those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Baker BA FCA
Senior Statutory Auditor
For and on behalf of Wenn Townsend
Statutory Auditor
Oxford

2nd March 2026

The Centre for Emotional Health
Statement of Financial Activities
(including income and expenditure account)
for the year ended 31st August 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£	£	£	£	£
Income							
<i>Donations and Grants</i>	2	213,328	12,400	225,728	232,259	124,745	357,004
<i>Income from charitable activities:</i>							
Provision of training and development	3a	853,292	-	853,292	872,370	-	872,370
Sale of support resources	3b	266,802	-	266,802	343,448	-	343,448
<i>Income from other activities:</i>							
Gain on disposal of fixed assets	4	-	-	-	75	-	75
<i>Investment income</i>	5	20,094	-	20,094	45,617	-	45,617
Total income		<u>1,353,516</u>	<u>12,400</u>	<u>1,365,916</u>	<u>1,493,770</u>	<u>124,745</u>	<u>1,618,515</u>
Expenditure							
<i>Costs of raising funds:</i>							
Fundraising costs	6	50,988	-	50,988	52,001	58	52,059
<i>Expenditure on charitable activities:</i>							
Cost of training and development	7a	1,252,922	56,299	1,309,221	1,346,166	158,759	1,504,925
Sale of support resources	7b	195,859	638	196,497	211,006	15,403	226,409
Total expenditure		<u>1,499,769</u>	<u>56,937</u>	<u>1,556,706</u>	<u>1,609,173</u>	<u>174,220</u>	<u>1,783,393</u>
Net income/(expenditure)		(146,253)	(44,537)	(190,790)	(115,403)	(49,475)	(164,878)
Transfers between funds	16	-	-	-	-	-	-
Reconciliation of funds							
Total Funds brought forward		694,215	67,187	761,402	809,618	116,662	926,280
Total Funds carried forward		<u>547,962</u>	<u>22,650</u>	<u>570,612</u>	<u>694,215</u>	<u>67,187</u>	<u>761,402</u>
Represented by:							
Tangible fixed assets		7,587	-	7,587	14,700	-	14,700
Stock		61,358	-	61,358	73,847	-	73,847
Debtors		59,000	-	59,000	105,997	-	105,997
Cash at bank and in hand		631,740	22,650	654,390	824,827	72,238	897,065
Current liabilities		(211,723)	-	(211,723)	(325,156)	(5,051)	(330,207)
Total funds carried forward		<u>547,962</u>	<u>22,650</u>	<u>570,612</u>	<u>694,215</u>	<u>67,187</u>	<u>761,402</u>

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

All income and expenditure derive from continuing activities.

The Centre for Emotional Health

Balance Sheet
As at 31st August 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	12	7,592	14,700
		<u>7,592</u>	<u>14,700</u>
Current assets			
Stocks		61,358	73,847
Debtors	13	59,000	105,997
Short term investments		627,149	600,000
Cash at bank and in hand		27,241	297,065
		<u>774,748</u>	<u>1,076,909</u>
Creditors: amounts falling due within one year	14	(211,723)	(330,207)
Net current assets		<u>563,025</u>	<u>746,702</u>
Net assets		<u><u>570,612</u></u>	<u><u>761,402</u></u>
The funds of the charity:			
Unrestricted funds		547,962	694,215
Restricted funds	16	22,650	67,187
Total charity funds		<u><u>570,612</u></u>	<u><u>761,402</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The financial statements on pages 12 to 22 were approved by the Trustees on 27 January 2026 and signed on their behalf by:


Emma Judge, Chair of Trustees

Registered Company No: 03323287

The Centre for Emotional Health

Statement of Cash Flows
for the year ended 31st August 2025

	Total 2025 £	Total 2024 £
Cash flows from operating activities		
Net movement in funds	(190,790)	(164,878)
Adjustments for:		
Depreciation	7,108	7,642
Interest receivable	(20,094)	(45,617)
Working Capital Changes:		
Movement in current assets:		
(Increase)/Decrease in stock	12,491	(29,018)
(Increase)/Decrease in debtors	46,998	5,769
Movement in current liabilities:		
(Increase)/Decrease in creditors	(118,483)	(81,019)
Net cash inflow/(outflow) from operating activities	(262,770)	(307,121)
Cash flows from investing activities		
Interest received	20,094	45,617
Purchase of tangible fixed assets	-	(8,455)
Cash used in investing activities	20,094	37,162
Increase in cash and cash equivalents in the year	242,676	(269,959)
Cash and cash equivalents at the beginning of the year	897,066	1,167,025
Total cash and cash equivalents at the end of the year	654,390	897,066

The Centre for Emotional Health

Notes to the accounts for the year ended 31st August 2025

I Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The Centre for Emotional Health is a company limited by guarantee in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities is noted in the Trustees Report.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared on an accruals basis in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice

The financial statements are prepared on a going concern basis under the historical cost convention or transaction value unless otherwise stated. The financial statements are presented in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

c) Revenue recognition

Income is included when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Government grants in respect of the Coronavirus Job Retention Scheme were recognised in the SOFA in the period in which the charity was entitled to such grants as a result of having furloughed staff members.

Income received in advance of training courses being provided is deferred until the criteria for income recognition are met (see note 14).

The Centre for Emotional Health
Notes to the accounts
for the year ended 31st August 2025 (continued)

Accounting policies (continued)

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is either upon notification of the interest paid or payable by the bank or after calculation of interest due based on terms of the deposit certificate.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations and grants which the donor has specified are to be solely used for particular areas of the charity's work.

g) Expenditure and irrecoverable VAT

Expenditure is included once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise a proportion of employment costs of staff working on fundraising events and grant applications, and any costs accruing to those activities.
- Expenditure on charitable activities includes all costs incurred in providing training courses and in supplying support resources, as well as costs incurred in developing new training formats and resources and other programme delivery costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are the functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include operational back-office costs, finance, personnel, payroll and governance costs, which support the charity's activities. The bases on which support costs have been allocated are set out in notes 8 and 9.

i) Operating leases

The charity classifies the lease of photocopiers and mobile phones as operating leases; the title to the equipment remains with the lessor, and the equipment is replaced at the end of the lease term. Rental charges are charged on a straight-line basis over the term of the lease.

The Centre for Emotional Health
Notes to the accounts
for the year ended 31st August 2025 (continued)

Accounting policies (continued)

j) Tangible fixed assets

Individual fixed assets costing £250 or more are capitalised at cost, and depreciated over their estimated useful economic lives as follows:

Leasehold improvements	over the life of the lease
Computer equipment	over three years, straight line
Other office equipment	over five years, straight line

Website costs are accounted for through the statement of financial activities in the year in which they are incurred, and are not capitalised.

k) Stock

Stock consists of printed books, games, training resources and purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Donated items of stock are included at fair value, which is the amount the charity would have been willing to pay for the items on the open market.

l) Debtors

Trade debtors are recognised at the settlement amount, and prepayments are valued at the amount prepaid.

m) Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly-liquid investments with a maturity date of less than two months from the date of acquisition or opening of the deposit or similar account.

n) Creditors and provisions

Creditors and provisions are included where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

o) Employee benefits

The charity operates a defined contribution pension scheme. The cost of the contributions made to the scheme is charged to the SOFA as it becomes payable. The charity also runs an auto-enrolment pension scheme to comply with statutory requirements. The defined contribution from the charity is paid as the employer's contribution, whilst the employees' contributions top this up to keep the total in line with the statutory minimum provision. Employees choosing to opt out of the auto-enrolment pension continue to have the employer's contribution made to their personal pension.

p) Taxation status

The charitable company is a registered charity with no trading activities and therefore has no liability to corporation taxation.

The Centre for Emotional Health

**Notes to the accounts
for the year ended 31st August 2025 (continued)**

2 Income from donations and grants	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Donations				
Mr and Mrs Emmett (incl Gift Aid)	-	-	-	2,500
Rozzie Portman	1,775	-	1,775	-
All About Thriving	5,000	-	5,000	-
Charity Mentors Oxfordshire	200	-	200	245
Others including Gift Aid	3,045	-	3,045	-
Justgiving	1,639	-	1,639	24
Reclassify Core Funding	11,000	-	11,000	-
Gift Aid Recoverable	679	-	679	-
	<u>23,338</u>	<u>-</u>	<u>23,338</u>	<u>2,769</u>
Grants				
The A. D. Charitable Trust	-	-	-	30,000
Bristol Council	-	-	-	28,000
Core Filing	-	-	-	5,000
The Dulverton Trust	35,000	-	35,000	35,000
Fidelity UK – Digital Project	-	-	-	81,245
The Headley Trust	-	-	-	2,000
Inchcape	-	-	-	2,500
The John Armitage Charitable Trust	45,000	-	45,000	45,000
Pease Charitable Trust	10,000	-	10,000	10,000
The Pye Charitable Settlement	-	2,400	2,400	-
The Peter Cundill Foundation	99,990	-	99,990	99,990
Project – 3D Coaching	-	-	-	1,000
The Tedworth Charitable Trust	-	10,000	10,000	14,500
	<u>189,990</u>	<u>12,400</u>	<u>202,390</u>	<u>354,235</u>
Total Legacies, Donations and Grants:	<u><u>213,328</u></u>	<u><u>12,400</u></u>	<u><u>225,728</u></u>	<u><u>357,004</u></u>

The Centre for Emotional Health

Notes to the accounts
for the year ended 31st August 2025 (continued)

3 Income from charitable activities

a) Training and development

	Unrestricted	Restricted	Total 2025 £	Total 2024 £
10-week Parent Group Leader programme	617,350	-	617,350	480,915
Other programmes	235,942	-	235,942	391,455
	<u>853,292</u>	<u>-</u>	<u>853,292</u>	<u>872,370</u>

b) Sale of support resources:

<i>The Parenting Puzzle</i>	102,026	-	102,026	158,880
Games, manuals and other resources	164,776	-	164,776	184,568
	<u>266,802</u>	<u>-</u>	<u>266,802</u>	<u>343,448</u>

4 Income from other activities

Income from sale of fixed assets

Proceeds on disposal of fixed assets	-	75
Gain on disposal of fixed assets	-	75

5 Investment income

All of the charity's investment income of £20,094 (2024 – £45,617) arises from money held in interest bearing deposit accounts.

6 Analysis of fundraising costs

		Unrestricted	Restricted	Total 2025 £	Total 2024 £
	Note	£	£	£	£
Wages and salaries		28,966	-	28,966	32,926
Pensions		1,825	-	1,825	2,078
Books and subscriptions		1,046	-	1,046	913
Governance costs	8	537	-	537	937
Support costs	9	18,614	-	18,614	15,205
		<u>50,988</u>	<u>-</u>	<u>50,988</u>	<u>52,059</u>

The Centre for Emotional Health

Notes to the accounts for the year ended 31st August 2025 (continued)

7 Analysis of expenditure on charitable activities

a) Training and development		Unrestricted	Restricted	Total 2025	Total 2024
	Note	£	£	£	£
Wages and salaries		228,440	33,700	262,140	429,756
Pensions		13,946	-	13,946	25,192
Consultancy and freelance trainers		144,921	1,927	146,848	166,452
Travel, accommodation and subsistence		78,130	-	78,130	86,742
Training materials		6,139	26	6,165	15,654
Games, manuals and resources		47,661	-	47,661	47,501
Carriage of resources		6,524	-	6,524	7,071
Venue hire and refreshments		47,764	-	47,764	43,651
Evaluation and development costs		99,628	14,104	113,732	79,680
Promotion costs		248,455	6,542	254,997	323,300
Filming and photographs		-	-	-	-
Website maintenance		4,877	-	4,877	4,780
Professional indemnity insurance		861	-	861	725
Governance costs	8	9,131	-	9,131	15,926
Support costs	9	316,445	-	316,445	258,495
		<u>1,252,922</u>	<u>56,299</u>	<u>1,309,221</u>	<u>1,504,925</u>

b) Support resources		Unrestricted	Restricted	Total 2025	Total 2024
	Note	£	£	£	£
Wages and salaries		54,353	-	54,353	52,137
Pensions		3,522	-	3,522	3,363
Games, manuals and resources		89,484	638	90,122	125,685
Carriage of resources		10,196	-	10,196	12,940
Governance costs	8	1,075	-	1,075	1,874
Support costs	9	37,229	-	37,229	30,410
		<u>195,859</u>	<u>638</u>	<u>196,497</u>	<u>226,409</u>

8 Allocation of Governance costs

a) Unrestricted	Training & development	Sale of support resources	Fund- raising	Total 2025	Total 2024
	£	£	£	£	£
Audit and accountancy	7,356	865	433	8,654	6,892
Other professional fees	544	65	32	641	10,186
Bank and transaction charges	1,220	144	72	1,436	1,505
Trustee meeting and travel costs	11	1	-	12	154
	<u>9,131</u>	<u>1,075</u>	<u>537</u>	<u>10,743</u>	<u>18,737</u>

The Centre for Emotional Health

Notes to the accounts for the year ended 31st August 2025 (continued)

9 Allocation of support costs

a) Unrestricted	Training & development £	Sale of support resources £	Fund- raising £	Total 2025 £	Total 2024 £
Postage, stationery and photocopying	2,794	329	164	3,287	4,364
Telephone and internet	3,727	439	219	4,385	6,314
Insurance	3,097	364	182	3,643	3,894
Rent and rates	53,779	6,327	3,163	63,269	63,734
Repairs and maintenance	5,641	664	332	6,637	12,362
Utilities	4,775	562	281	5,618	5,721
Wages and salaries	197,168	23,196	11,598	231,962	141,676
Recruitment costs	893	105	53	1,051	1,099
Pensions and death in service	14,501	1,706	853	17,060	12,024
Staff development	3,268	384	192	3,844	4,897
Travel, accommodation and subsistence	4,736	557	279	5,572	19,578
Depreciation	6,042	711	355	7,108	7,640
Computer and ISP costs	15,259	1,795	898	17,952	18,556
Bad debts	(140)	(17)	(8)	(165)	233
Subscriptions	905	107	53	1,065	858
	<u>316,445</u>	<u>37,229</u>	<u>18,614</u>	<u>372,288</u>	<u>302,950</u>

Support costs are allocated proportionately based on the level of staff costs in each area of activity.

b) Restricted	Training & development £	Sale of support resources £	Fund- raising £	Total 2025 £	Total 2024 £
Staff development	-	-	-	-	1,160
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,160</u>
				2025	2024
				£	£
Auditors' remuneration - audit services				<u>8,654</u>	<u>6,892</u>

The Centre for Emotional Health
Notes to the accounts
for the year ended 31st August 2025 (continued)

10 Trustees' remuneration and expenses reimbursed

No remuneration was paid to the Trustees during the period (2024: Nil). Trustees claimed reimbursement for travel expenses during the period of £12 (2024 - £154).

11 Staff costs

The average number of employees during the period was 22 (full time equivalents: 20.9) (2024: 23, FTE: 21.6).

The charity contributes 7% of employees' basic pay to personal pension schemes chosen by the individual employees. The cost of the contributions made is charged to the SOFA as it becomes payable. The charity set up an auto-enrolment pension scheme on the 1st June 2016 in line with statutory requirements. The full 7% contribution from the charity is paid as the employer's contribution, and employees' contributions are kept in line with the statutory minimum provision, although they may opt to contribute more. Employees choosing to opt out of the auto-enrolment pension continue to have the option of the employer's contribution made to their personal pension. The total employer contributions for the period are disclosed below. Unpaid contributions at the balance sheet date amounted to £5,819 (2024: £7,035).

Staff costs were	Total 2025 £	Total 2024 £
Wages and salaries	779,267	798,071
Social security costs	77,450	76,900
Other pension costs	51,388	53,367
	<u>908,105</u>	<u>928,338</u>

The total remuneration paid to Key Management in the year to 31st August 2025 was £245,492 (2024 - £199,963). Two member of staff received annual emoluments between £60,000 and £70,000 (2024 - One).

12 Fixed assets

	Leasehold Improvements	Fixtures, Fittings and equipment	Total
	£	£	£
Cost:			
At 1 st September 2024	32,117	102,694	134,811
Additions	-	-	-
Disposals	-	(4,554)	(4,554)
At 31 st August 2025	<u>32,117</u>	<u>98,140</u>	<u>130,257</u>
Depreciation:			
At 1 st September 2024	31,663	88,448	120,111
Charged in period	101	7,007	7,108
Eliminated on disposal	-	(4,554)	(4,554)
At 31 st August 2025	<u>31,764</u>	<u>90,901</u>	<u>122,665</u>
Net book value:			
At 31 st August 2025	<u>353</u>	<u>7,239</u>	<u>7,592</u>
At 31 st August 2024	<u>454</u>	<u>14,246</u>	<u>14,700</u>

The Centre for Emotional Health

Notes to the accounts for the year ended 31st August 2025 (continued)

13 Debtors	2025	2024
	£	£
Accounts receivable	5,202	18,427
VAT reclaimable	-	157
Prepayments	51,677	59,344
Accrued income and other debtors	2,121	28,069
	<u>59,000</u>	<u>105,997</u>

14 Creditors		
Accounts payable	6,814	31,641
PAYE/NI	24,038	27,306
Other creditors and accruals	9,539	27,281
Deferred income	171,332	243,979
	<u>211,723</u>	<u>330,207</u>

Deferred income relates to payment in advance of services to be provided mostly in the 2025-26 period.

Balance as at 1 st September 2024	243,980	367,651
Amount deferred in period	158,206	218,878
Released to SOFA in period	(230,854)	(342,549)
Balance as at 31 st August 2025	<u>171,332</u>	<u>243,980</u>

15 Financial commitments

At 31st August 2025 the charity had total commitments under non-cancellable leases as follows:

	Land and buildings	
	2025	2024
	£	£
Expiry date		
Not later than one year	48,500	48,500
Later than one and not later than five years	121,250	169,750
Total commitments	<u>169,750</u>	<u>218,750</u>

A new lease agreement was signed during the year and runs to December 2028.

The Centre for Emotional Health
Notes to the accounts
for the year ended 31st August 2025 (continued)

16 Restricted funds

Purpose of Fund	Balance at 1st September 2024	Incoming resources	Resources expended	Fund transfer	Balance at 31st August 2025
	£	£	£	£	£
Three Oxfordshire Schools Project	18,071	-	(18,071)	-	-
South Abingdon Schools project	7,775	-	(7,775)	-	-
Emotional Health Podcasts	-	10,000	(10,000)	-	-
Hosting the former Fastn network	-	-	-	-	-
Digital Project (Makerble)	40,849	-	(20,599)	-	20,250
The Pye Trust	-	2,400	-	-	2,400
Lucy Watkins (Parenting Support)	492	-	(492)	-	-
	<u>67,187</u>	<u>12,400</u>	<u>(56,937)</u>	<u>-</u>	<u>22,650</u>

Comparative period information

Purpose of Fund	Balance at 1st September 2023	Incoming resources	Resources expended	Fund transfer	Balance at 31st August 2024
	£	£	£	£	£
Three Oxfordshire Schools Project	30,001	-	(11,930)	-	18,071
South Abingdon Schools project	47,634	-	(39,859)	-	7,775
Emotional Health training for Oxon schools & nurseries	6,018	14,500	(20,518)	-	-
Hosting the former Fastn network	33,009	-	(33,009)	-	-
Digital Project (Makerble)	-	81,245	(40,396)	-	40,849
Project- 3D Coaching Ltd	-	1,000	(1,000)	-	-
Lucy Watkins (Parenting Support)	-	28,000	(27,508)	-	492
	<u>116,662</u>	<u>124,745</u>	<u>(174,220)</u>	<u>-</u>	<u>67,187</u>

Income received for the Oxfordshire Schools Project (additional school) was not utilized in the year and was transferred to the Three Oxfordshire Schools Project.

17 Related party transactions

During the year the Trust undertook the following transactions:

- £3,851 (2024: £6,398) was cost related Key management personnel's expenses in the financial year.
- £4,375 (2024: £3,125) was related to trustee's donation to The Centre for Emotional Health. £3,500 was related to the donation and £875 was the gift aid claimed on the donation.
- £nil (2024: £1,166) was invoiced to Eynsham Community Primary School for training fees in the financial year. Peter Leonard, the CEO is the chair of the local governing body of Eynsham Community Primary School.
- £nil (2024: £18) of sales was made to Rossie Portman in the financial year. Rozzie Portman was a trustee of The Centre for Emotional Health.