

BIRTHLIGHT

England & Wales · Charity number 1088207

Details

Status	Registered
Legal form	Charitable company
Company number	04026959
Registered	2001-08-24
Register	View on the Charity Commission register

Contact

Address	7 Essex Close Cambridge CB4 2DW
Phone	01223362288
Email	enquiries@birthlight.com
Website	www.birthlight.com

Activities

Objects: TO PROMOTE THE GOOD HEALTH AND THE PHYSICAL AND MENTAL WELLBEING DURING CHILDBIRTH AND PARENTHOOD OF WOMEN, BABIES AND FATHERS IN ENGLAND, SCOTLAND, WALES, NORTHERN IRELAND AND THE REST OF THE WORLD THROUGH EDUCATION AND RESEARCH

Activities: BIRTHLIGHT PROMOTES WELLBEING TO WOMEN AND FAMILIES IN THE TRANSITION TO PARENTHOOD THROUGH AN ORIGINAL HEALTH AND CHILDBIRTH EDUCATION PROGRAMME BASED ON YOGA AND OTHER CULTURAL TRADITIONS. OUR TRAINING COURSES, RECOGNISED NATIONALLY AND INTERNATIONALLY, COVER FIVE AREAS FROM CONCEPTION TO TODDLERS. ACTIVITIES INCLUDE ANNUAL CONFERENCES AND EVENTS FOR MATERNITY HEALTH PROFESSIONALS AND PARENTS.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** NATIONAL
- Australia
- China
- Finland
- France
- Germany
- Greece
- Ireland
- Italy
- Japan
- Netherlands
- Portugal
- Singapore
- Switzerland
- Taiwan
- Thailand
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£13,536	£1,008	-	-
2024-03-31	£26,203	£55,342	-	-
2023-03-31	£73,829	£52,901	-	-
2022-03-31	£112,380	£101,451	-	-
2021-03-31	£104,532	£86,601	-	-

Trustees

Name	Role	Appointed
ANNA LOUISE LAWRENCE		
Charles FRank Gilderdale		2019-08-08
INGRID LEWIS		
REGINA GUILBRIDE		

BIRTLIGHT

England & Wales - Charity number 1088207

Accounts

Birthlight Limited
Company No. 4026959
Directors' Report For The Year Ended 31 March 2023

The directors present their report and the financial statements for the year ended 31 March 2023.

Directors

The directors who held office during the year were as follows: Dr Françoise Freedman
Mrs Regina Guilbride

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

select suitable accounting policies and then apply them consistently;
make judgments and accounting estimates that are reasonable and prudent;
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Dr Françoise Freedman Director *Françoise Freedman.*

20/06/2023

**BIRTHLIGHT LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Nigel Spence & Co
Chartered Accountants
Tan House 15 South End
Bassingbourn
Royston
Herts
SG8 5NJ

Birthlight Limited
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 March 2023

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Birthlight Limited
Company Information
For The Year Ended 31 March 2023

Directors	Dr Francoise Freedman Mrs Regina Guilbride
Secretary	Mr Nigel Spence
Company Number	4026959
Registered Office	Tan House 15 South End Bassingbourn Royston Hertfordshire SG8 5NJ
Accountants	Nigel Spence & Co Chartered Accountants Tan House 15 South End Bassingbourn Royston Herts SG8 5NJ

Birthlight Limited
Company No. 4026959
Directors' Report For The Year Ended 31 March 2023

The directors present their report and the financial statements for the year ended 31 March 2023.

Directors

The directors who held office during the year were as follows:

Dr Francoise Freedman

Mrs Regina Guilbride

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Dr Francoise Freedman

Director

20/06/2023

Birthlight Limited
Accountants' Report
For The Year Ended 31 March 2023

In accordance with the engagement letter dated 24th December 2009, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this 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 directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 March 2023 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

20/06/2023

Nigel Spence & Co
Chartered Accountants
Tan House 15 South End
Bassingbourn
Royston
Herts
SG8 5NJ

Birthlight Limited
Income and Expenditure Account
For The Year Ended 31 March 2023

	Notes	2023	2022
		£	£
TURNOVER		87,667	112,380
Cost of sales		<u>(64,539)</u>	<u>(82,982)</u>
GROSS SURPLUS		23,128	29,398
Distribution costs		(15,502)	-
Administrative expenses		<u>(13,257)</u>	<u>(18,163)</u>
OPERATING (DEFICIT)/SURPLUS		(5,631)	11,235
Interest payable and similar charges		<u>(1,014)</u>	<u>(306)</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		<u><u>(6,645)</u></u>	<u><u>10,929</u></u>

The notes on pages 8 to 9 form part of these financial statements.

Birthlight Limited
Balance Sheet
As at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
CURRENT ASSETS					
Debtors	4	4,063		-	
Cash at bank and in hand		83,439		92,825	
		<u>87,502</u>		<u>92,825</u>	
Creditors: Amounts Falling Due Within One Year	5	(13,673)		(12,351)	
		<u>(13,673)</u>		<u>(12,351)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>73,829</u>		<u>80,474</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>73,829</u>		<u>80,474</u>
NET ASSETS			<u>73,829</u>		<u>80,474</u>
Income and Expenditure Account			<u>73,829</u>		<u>80,474</u>
MEMBERS' FUNDS			<u>73,829</u>		<u>80,474</u>

Birthlight Limited
Balance Sheet (continued)
As at 31 March 2023

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Dr Françoise Freedman

Director

20/06/2023

The notes on pages 8 to 9 form part of these financial statements.

Birthlight Limited
Statement of Changes in Equity
For The Year Ended 31 March 2023

	Income and Expenditure Account
	£
As at 1 April 2021	69,545
Profit for the year and total comprehensive income	10,929
As at 31 March 2022 and 1 April 2022	<u>80,474</u>
Loss for the year and total comprehensive income	(6,645)
As at 31 March 2023	<u>73,829</u>

Birthlight Limited
Notes to the Financial Statements
For The Year Ended 31 March 2023

1. General Information

Birthlight Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 4026959. The registered office is Tan House 15 South End, Bassingbourn, Royston, Hertfordshire, SG8 5NJ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2023	2022
Office and administration	1	1
Sales, marketing and distribution	1	1
	2	2
	2	2

4. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	4,063	-
	4,063	-
	4,063	-

Birthlight Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

5. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	7,410	8,674
Accruals and deferred income	2,623	3,677
Directors' loan accounts	3,640	-
	<u>13,673</u>	<u>12,351</u>

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Birthlight Limited
Detailed Income and Expenditure Account
For The Year Ended 31 March 2023

	2023		2022	
	£	£	£	£
TURNOVER				
Sales - membership fees		6,364		7,272
Sales - training Courses		80,124		104,381
Sales - donations		1,179		727
		87,667		112,380
COST OF SALES				
Purchases & Tutors	35,566		57,343	
Other direct costs - Management fees	28,973		25,639	
		(64,539)		(82,982)
GROSS SURPLUS		23,128		29,398
Distribution Costs				
Data and telecommunications costs	15,502		-	
		(15,502)		-
Administrative Expenses				
Wages and salaries	615		1,030	
Staff training	108		1,430	
Travel and subsistence expenses	243		230	
Computer software, consumables and maintenance	4,608		5,824	
Stationery	2,466		2,079	
Advertising and marketing costs	1,407		2,172	
Telecommunications and data costs	321		196	
Accountancy fees	2,400		3,677	
Legal fees	-		530	
Professional fees	118		-	
Research and development costs	238		246	
Charitable donations	-		86	
Other office costs	733		663	
		(13,257)		(18,163)
OPERATING (DEFICIT)/SURPLUS		(5,631)		11,235

...CONTINUED

Birthlight Limited
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 March 2023

Interest payable and similar charges

Bank charges	<u>1,014</u>	<u>306</u>
	<u>(1,014)</u>	<u>(306)</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR	<u><u>(6,645)</u></u>	<u><u>10,929</u></u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name Birthlight
Birthlight

**On accounts for the year
ended**

31st March 2023

**Charity no
(if any)**

1088207

Set out on pages

1 to 11

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 03 / 2023.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Nigel Spence

Date:

20/06/2023

Name:

Nigel A. Spence,

**Relevant professional
qualification(s) or body
(if any):**

ICAEW (Chartered Accountant)

Address:

Tan House, 15 South End, Bassingbourn, Royston, Hertfordshire, SG8 5NJ

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None.

BIRTLIGHT

England & Wales - Charity number 1088207

Accounts

**BIRTHLIGHT LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Nigel Spence & Co

Chartered Accountants

Tan House 15 South End
Bassingbourn
Royston
Herts
SG8 5NJ

Birthlight Limited
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 March 2022

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Birthlight Limited
Company Information
For The Year Ended 31 March 2022

Directors	Dr Françoise Freedman Mrs Regina Guilbride
Secretary	Mr Nigel Spence
Company Number	4026959
Registered Office	Tan House 15 South End Bassingbourn Royston Hertfordshire SG8 5NJ
Accountants	Nigel Spence & Co Chartered Accountants Tan House 15 South End Bassingbourn Royston Herts SG8 5NJ

Birthlight Limited
Company No. 4026959
Directors' Report For The Year Ended 31 March 2022

The directors present their report and the financial statements for the year ended 31 March 2022.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

Dr Françoise Freedman

Mrs Regina Guilbride

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Dr Françoise Freedman

Director

17/10/2022

Birthlight Limited
Accountants' Report
For The Year Ended 31 March 2022

In accordance with the engagement letter dated 24th December 2009, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this 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 directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 March 2022 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

17/10/2022

Nigel Spence & Co
Chartered Accountants
Tan House 15 South End
Bassingbourn
Royston
Herts
SG8 5NJ

Birthlight Limited
Income and Expenditure Account
For The Year Ended 31 March 2022

	Notes	2022	2021
		£	£
TURNOVER		112,380	104,532
Cost of sales		(82,982)	(69,026)
		<hr/>	<hr/>
GROSS SURPLUS		29,398	35,506
Administrative expenses		(18,163)	(17,575)
		<hr/>	<hr/>
OPERATING SURPLUS		11,235	17,931
Interest payable and similar charges		(306)	-
		<hr/>	<hr/>
SURPLUS FOR THE FINANCIAL YEAR		<u>10,929</u>	<u>17,931</u>

The notes on pages 7 to 8 form part of these financial statements.

Birthlight Limited
Balance Sheet
As at 31 March 2022

		2022		2021	
Notes	£	£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		92,825		76,999	
		92,825		76,999	
Creditors: Amounts Falling Due Within One Year	3	(12,351)		(7,454)	
NET CURRENT ASSETS (LIABILITIES)			80,474		69,545
TOTAL ASSETS LESS CURRENT LIABILITIES			80,474		69,545
NET ASSETS			80,474		69,545
Income and Expenditure Account			80,474		69,545
MEMBERS' FUNDS			80,474		69,545

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Dr Françoise Freedman

Director

17/10/2022

The notes on pages 7 to 8 form part of these financial statements.

Birthlight Limited
Statement of Changes in Equity
For The Year Ended 31 March 2022

	Income and Expenditure Account
	£
As at 1 April 2020	51,614
Profit for the year and total comprehensive income	17,931
As at 31 March 2021 and 1 April 2021	<u>69,545</u>
Profit for the year and total comprehensive income	10,929
As at 31 March 2022	<u>80,474</u>

Birthlight Limited
Notes to the Financial Statements
For The Year Ended 31 March 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2022	2021
Office and administration	1	1
Sales, marketing and distribution	1	1
	<u>2</u>	<u>2</u>

3. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	8,674	7,454
Accruals and deferred income	3,677	-
	<u>12,351</u>	<u>7,454</u>

4. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Birthlight Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2022

5. General Information

Birthlight Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 4026959. The registered office is Tan House 15 South End, Bassingbourn, Royston, Hertfordshire, SG8 5NJ.

Birthlight Limited
Detailed Income and Expenditure Account
For The Year Ended 31 March 2022

	2022		2021	
	£	£	£	£
TURNOVER				
Sales - membership fees		7,272		10,994
Sales - training Courses		104,381		93,099
Sales - donations		727		439
		112,380		104,532
COST OF SALES				
Purchases	57,343		61,259	
Other direct costs	25,639		7,767	
		(82,982)		(69,026)
GROSS SURPLUS		29,398		35,506
Administrative Expenses				
Wages and salaries	1,030		3,336	
Employers pensions - defined contributions scheme	-		111	
Staff training	1,430		1,779	
Travel and subsistence expenses	230		-	
Computer software, consumables and maintenance	5,824		3,764	
Insurance	-		78	
Stationery	2,079		6,195	
Advertising and marketing costs	2,172		183	
Telecommunications and data costs	196		61	
Accountancy fees	3,677		1,775	
Legal fees	530		-	
Subscriptions	-		293	
Research and development costs	246		-	
Charitable donations	86		-	
Other office costs	663		-	
		(18,163)		(17,575)
OPERATING SURPLUS		11,235		17,931
Interest payable and similar expenses				
Bank charges	306		-	
		(306)		-
SURPLUS FOR THE FINANCIAL YEAR		10,929		17,931

BIRTLIGHT

England & Wales - Charity number 1088207

Accounts

**BIRTHLIGHT LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Nigel Spence & Co

Chartered Accountants

Tan House 15 South End
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Herts
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Birthlight Limited
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 March 2021

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Birthlight Limited
Company Information
For The Year Ended 31 March 2021

Directors	Dr Francoise Freedman Mrs Regina Guilbride
Secretary	Mr Nigel Spence
Company Number	4026959
Registered Office	Tan House 15 South End Bassingbourn Royston Hertfordshire SG8 5NJ
Accountants	Nigel Spence & Co Chartered Accountants Tan House 15 South End Bassingbourn Royston Herts SG8 5NJ

Birthlight Limited
Company No. 4026959
Directors' Report For The Year Ended 31 March 2021

The directors present their report and the financial statements for the year ended 31 March 2021.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

Dr Françoise Freedman

Mrs Regina Guilbride

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Dr Françoise Freedman

Director

19/10/2021

Birthlight Limited
Accountants' Report
For The Year Ended 31 March 2021

In accordance with the engagement letter dated 24th December 2009, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this 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 directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 March 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

19/10/2021

Nigel Spence & Co
Chartered Accountants

Tan House 15 South End
Bassingbourn
Royston
Herts
SG8 5NJ

Birthlight Limited
Income and Expenditure Account
For The Year Ended 31 March 2021

	Notes	2021 £	2020 £
TURNOVER		104,532	225,328
Cost of sales		(69,026)	(166,552)
		35,506	58,776
GROSS SURPLUS			
Administrative expenses		(17,575)	(69,860)
		17,931	(11,084)
OPERATING SURPLUS/(DEFICIT)			
Interest payable and similar charges		-	(1,422)
		17,931	(12,506)
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		17,931	(12,506)

The notes on page 8 form part of these financial statements.

Birthlight Limited
Balance Sheet
As at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		76,999		58,707	
		76,999		58,707	
Creditors: Amounts Falling Due Within One Year	3	(7,454)		(7,093)	
NET CURRENT ASSETS (LIABILITIES)			69,545		51,614
TOTAL ASSETS LESS CURRENT LIABILITIES			69,545		51,614
NET ASSETS			69,545		51,614
Income and Expenditure Account			69,545		51,614
MEMBERS' FUNDS			69,545		51,614

Birthlight Limited
Balance Sheet (continued)
As at 31 March 2021

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Dr Françoise Freedman

Director

19/10/2021

The notes on page 8 form part of these financial statements.

Birthlight Limited
Statement of Changes in Equity
For The Year Ended 31 March 2021

	Income and Expenditure Account
	£
As at 1 April 2019	64,120
Loss for the year and total comprehensive income	(12,506)
As at 31 March 2020 and 1 April 2020	<u>51,614</u>
Profit for the year and total comprehensive income	17,931
As at 31 March 2021	<u><u>69,545</u></u>

Birthlight Limited
Notes to the Financial Statements
For The Year Ended 31 March 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2021	2020
Office and administration	1	3
Sales, marketing and distribution	1	1
	<u>2</u>	<u>4</u>

3. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	7,454	7,093
	<u>7,454</u>	<u>7,093</u>

4. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

5. General Information

Birthlight Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 4026959. The registered office is Tan House 15 South End, Bassingbourn, Royston, Hertfordshire, SG8 5NJ.

Birthlight Limited
Detailed Income and Expenditure Account
For The Year Ended 31 March 2021

	2021		2020	
	£	£	£	£
TURNOVER				
Sales - membership fees		10,994		25,158
Sales - training Courses		93,099		199,620
Sales - donations		439		550
		104,532		225,328
COST OF SALES				
Opening stock and work in progress	-		500	
Purchases	61,259		124,459	
Subcontractor costs	-		594	
Other direct costs	7,767		40,999	
		(69,026)		(166,552)
GROSS SURPLUS		35,506		58,776
Administrative Expenses				
Wages and salaries	3,336		28,192	
Employers NI	-		835	
Employers pensions - defined contributions scheme	111		713	
Staff training	1,779		-	
Travel and subsistence expenses	-		124	
Computer software, consumables and maintenance	3,764		-	
Insurance	78		78	
Postage	-		117	
Stationery	6,195		7,039	
Advertising and marketing costs	183		524	
Telecommunications and data costs	61		849	
Website costs	-		23,736	
Accountancy fees	1,775		2,700	
Legal fees	-		417	
Subscriptions	293		1,032	
Research and development costs	-		3,504	
		(17,575)		(69,860)
OPERATING SURPLUS/(DEFICIT)		17,931		(11,084)

...CONTINUED

Birthlight Limited
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 March 2021

Interest payable and similar expenses

Bank charges	-	1,422	
	<u> </u>	<u> </u>	
		-	<u>(1,422)</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR	<u>17,931</u>		<u>(12,506)</u>