

**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 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 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 Francoise 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 Francoise 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		<hr/> <hr/>	<hr/> <hr/>

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	
		<u>92,825</u>		<u>76,999</u>	
Creditors: Amounts Falling Due Within One Year	3	(12,351)		(7,454)	
		<u>(12,351)</u>		<u>(7,454)</u>	
NET CURRENT ASSETS (LIABILITIES)			80,474		69,545
			<u>80,474</u>		<u>69,545</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			80,474		69,545
			<u>80,474</u>		<u>69,545</u>
NET ASSETS			80,474		69,545
			<u>80,474</u>		<u>69,545</u>
Income and Expenditure Account			80,474		69,545
			<u>80,474</u>		<u>69,545</u>
MEMBERS' FUNDS			80,474		69,545
			<u>80,474</u>		<u>69,545</u>

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
		<u>112,380</u>		<u>104,532</u>
COST OF SALES				
Purchases	57,343		61,259	
Other direct costs	<u>25,639</u>		<u>7,767</u>	
		<u>(82,982)</u>		<u>(69,026)</u>
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	<u>663</u>		<u>-</u>	
		<u>(18,163)</u>		<u>(17,575)</u>
OPERATING SURPLUS		11,235		17,931
Interest payable and similar expenses				
Bank charges	<u>306</u>		<u>-</u>	
		<u>(306)</u>		<u>-</u>
SURPLUS FOR THE FINANCIAL YEAR		<u>10,929</u>		<u>17,931</u>