

**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 *Francoise 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**

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<b>Directors</b>	Dr Francoise Freedman Mrs Regina Guilbride
<b>Secretary</b>	Mr Nigel Spence
<b>Company Number</b>	4026959
<b>Registered Office</b>	Tan House 15 South End Bassingbourn Royston Hertfordshire SG8 5NJ
<b>Accountants</b>	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**

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## **Directors**

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Dr Francoise Freedman

Mrs Regina Guilbride

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## **Small Company Rules**

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On behalf of the board

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Dr Francoise Freedman

Director

20/06/2023

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

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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

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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**

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

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

**Birthlight Limited**  
**Balance Sheet**  
**As at 31 March 2023**

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



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

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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

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Dr Francoise 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**

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	<b>Income and Expenditure Account</b>
	<b>£</b>
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	<u>(6,645)</u>
As at 31 March 2023	<u>73,829</u>

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

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**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:

	<b>2023</b>	<b>2022</b>
Office and administration	1	1
Sales, marketing and distribution	1	1
	<u>2</u>	<u>2</u>

**4. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	4,063	-
	<u>4,063</u>	<u>-</u>

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

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**5. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>2023</b>		<b>2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>TURNOVER</b>				
Sales - membership fees		6,364		7,272
Sales - training Courses		80,124		104,381
Sales - donations		1,179		727
		<u>87,667</u>		<u>112,380</u>
<b>COST OF SALES</b>				
Purchases & Tutors	35,566		57,343	
Other direct costs - Management fees	28,973		25,639	
	<u></u>	<u>(64,539)</u>	<u></u>	<u>(82,982)</u>
<b>GROSS SURPLUS</b>		23,128		29,398
<b>Distribution Costs</b>				
Data and telecommunications costs	15,502		-	
	<u></u>	<u>(15,502)</u>	<u></u>	<u>-</u>
<b>Administrative Expenses</b>				
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	
	<u></u>	<u>(13,257)</u>	<u></u>	<u>(18,163)</u>
<b>OPERATING (DEFICIT)/SURPLUS</b>		(5,631)		11,235

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

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**Interest payable and similar charges**

Bank charges	<u>1,014</u>	<u>306</u>
	<u>(1,014)</u>	<u>(306)</u>
<b>(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR</b>	<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

31<sup>st</sup> 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.