

COMPANY REGISTRATION NUMBER: 05712128
CHARITY REGISTRATION NUMBER: 1119533

The Confederation of Healing Organisations

Advancing the practice of Healing

Company Limited by Guarantee
Unaudited Financial Statements
30 June 2025

CHALMERS HB LTD
Chartered Accountants
20 Chamberlain Street
Wells
Somerset BA5 2PF

The Confederation of Healing Organisations

Company Limited by Guarantee

Financial Statements

Year ended 30 June 2025

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The Confederation of Healing Organisations

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 June 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

Objectives and activities

The Charity's object is to advance health by promoting high standards in healing for the public benefit and in particular by:

- providing information on healing to the general public;
- supporting and providing education and training in healing; and
- establishing and maintaining proper standards of practice in healing.

Public Benefit

The Charity trustees exercise due regard to the guidance on public benefit issued by the Charity Commission when exercising their powers or duties and ensure that all projects and activities undertaken are in line with the Charity's objectives.

Structure, governance and management

Governing document

The Confederation of Healing Organisations is a charitable company limited by guarantee, incorporated on 16th February 2006 and was registered as a charity on 6th June 2007. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are to contribute an amount not exceeding £10.

Appointment of members

The directors of the company are also Charity trustees for the purposes of charity law and under the company's Articles are known as trustees. Under the requirements of the Memorandum and Articles of Association, the trustees are elected to serve for a period of three years, after which they must be re-elected if they wish to continue.

Trustee induction and training

New trustees undergo an orientation procedure to brief them on their legal obligations under charity law, the content of the Memorandum and Articles of Association, the board and decision making processes, the business plan, strategy and recent performance of the Charity, plus the various processes and procedures developed to ensure the smooth running of the Charity and to comply with business and charity law. During the induction they meet the other trustees and are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The trustees continue to be mindful of succession planning. Trustee vacancies have been advertised on the Charity website and amongst our members.

The Confederation of Healing Organisations

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2025

Structure, governance and management *(continued)*

Organisation

The Board of Trustees is the Governing Body of The Confederation of Healing Organisations (CHO) and has overall responsibility for strategic direction and oversight of management decisions.

Day to day management of the Charity is the responsibility of the Chief Executive Officer (CEO), Sue Knight who has fortnightly management meetings with the Joint Chairs of the Charity then reports are sent to the Board. The CEO and CHO Administrator / BRCP Membership Manager also report quarterly to the Board. The Board and CEO were supported by a new Administrator, Lyn Goat for the latter part of the year.

Research, Education and Marketing sub-committees meet when necessary and report to the Board meetings. The CEO sits on each of the sub-committees, which are chaired by suitably qualified or experienced trustees.

Board meetings are held on a quarterly basis and more regularly as needed. The meetings continue to be held online to reduce time, venue and travel costs.

The British Register of Complementary Practitioners (BRCP) is owned and administered by The CHO. The CEO also has the position of BRCP Registrar, and Lyn Goat holds the dual position of BRCP Membership Manager, to support day to day operations. Discipline specific Advisors are called upon when assessing applications, all of whom are experts in their fields.

Previous BRCP Membership Manager, Alison Hodges has been instrumental in the smooth running of the BRCP since CHO took over the register in 2017. We acknowledge her oft-times unpaid extra work and tenacity during the transition to what has now become the "Hallmark of best practice" in complementary registers. We wish her a long and very happy retirement.

Governance and Management

The Board of Trustees continued to monitor finances closely through financial reporting and forecasts presented at quarterly Board meetings. The structure of the Board meetings has changed such that alternating quarters are devoted to Full Board meetings and Focus meetings.

We continue to encourage members to consider applying to become trustees, or to recommend to others that they know to get in touch if they have appropriate experience or expertise to offer, and add diversity to the Charity.

Risk Management

The trustees have a risk management strategy that comprises:

- a regular review of the risks the Charity may face;
- the establishment of protocols to mitigate identified risks.

Revised risk assessments are carried out as the Charity engages in new activities, such as exhibiting at conferences/festivals, always taking into consideration the return on investment.

The Confederation of Healing Organisations

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2025

Achievements and performance

Executive Summary

The Charity has experienced a year of significant growth and development, marked by technological improvements, expanding partnerships, and strengthened member services. We are pleased to report progress across all key areas of our operations.

Membership and Support

BRCP Website Launch

After extensive development and refinement, the new British Register of Complementary Practitioners (BRCP) website was successfully launched on 16 January 2025. The enhanced platform features:

- Public register to Find a Practitioner by Discipline, Town, County, or Country
- Streamlined online renewal process
- Simplified application procedures for new members
- Member profile capabilities for promotional purposes.

Member feedback has been overwhelmingly positive, though we encourage more registrants to utilise their online profiles as promotional channels.

Membership Growth

- Two new CHO individual Associate members joined during the year
- One new Senior Practitioner joined BRCP following our participation in the MBS Wellbeing Festival
- Also joining BRCP we had four new Students and four Student Upgrades; six Practitioners along with another Senior Practitioner; one Practitioner re-joined us after a 2-year break from practice; one new Training Course added, and seventeen registrants added new disciplines to their registration, making the most of the promotional opportunities.

Member Support Initiatives

- We secured a deadline extension for Dao Needle Therapy's abstract submission for the Integrated Personalised Medicine conference in 2024
- Conducted a Lapsed Member Campaign through a professional membership consultancy, generating interest and valuable insights for future marketing initiatives
- Successfully transferred one member organisation's insurance to our CHO Block Scheme
- A significant milestone was achieved with Sovereign Healthcare now accepting claims for treatments from BRCP registrants practicing reflexology, homeopathy, acupuncture and sports massage, enhancing the value proposition for our members.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2025

Achievements and performance *(continued)*

Public Engagement and Education

Healing Awareness Week

CHO delivered ten online events, including three educational videos:

- "What IS Healing?"
- "What Can You Expect at a Healing Session?"
- "Science and Healing".

These resources remain available via CHO's YouTube channel for ongoing public education.

MBS Wellbeing Festival

Our "Aspects of Healing" stand at the November 2024 festival generated:

- £754.40 in total donations
- 102 healing sessions provided to the public
- Up to 50 attendees at each talk
- One new BRCP Senior Practitioner registration as a result of a lead taken at the show.

Collaborations - Healing Network International (HNI) Development

The HNI project has made substantial progress throughout the year:

Strategic Development

- Historic joint meeting between CHO and UKH members conducted, where the terminology of "Healing" was agreed to be used to encompass all forms of healing modality
- Individual meetings held with CHO member organisations and UK Healers personnel
- Steering group committee established with regular meetings
- Conference scheduled for 4-5 October 2025 for CHO and UKH members to discuss resource groups.

Next Steps

- Branding decisions pending
- Website and marketing materials to follow brand completion
- Enhanced Resource Group formation anticipated following October conference.

Professional Standards and Governance

Complaints Handling

We are pleased to report no formal complaints were received during the year. However, we did handle one enquiry regarding a BRCP registrant practising outside their registered scope. While not proceeding to formal complaint, the enquirer expressed satisfaction with BRCP's handling procedures and our rigorous standards.

The Confederation of Healing Organisations

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2025

Achievements and performance *(continued)*

Continuing Professional Development (CPD)

Following discussions with CHO member organisations on 12 December, we identified that most organisations conduct CPD informally. The consensus suggests implementing mandatory CPD gradually.

Administrative Updates

- Registered Office transferred from Chalmers HB to reduce operational costs
- Office for National Statistics survey completed
- Response made to Complementary & Natural Healthcare Council review of their Healing Core Curriculum

Financial review

The Give As You Live online shopping scheme has resulted in a total of £199.24 being received by the Charity. Under this scheme, we receive a donation at no cost to the shopper when they make a purchase online with an organisation signed up to the initiative. We continue to encourage members to sign up to the scheme.

Members continue to donate to the Charity for which we are always grateful.

A Gift Aid submission for the financial year ending 30 June 2022 was received in this financial year, which included an element of interest accrued. Further submissions for years ending 2023, 2024 and 2025 will be made in the next financial year.

A number of shares in US based Reven Pharmaceuticals had been gifted to the CHO by an Associate some years previously. There is still an ongoing investigation into two directors of the company and floating of these shares is unlikely in the short term.

Review of Transactions and Financial Position

The charity's total income for the year was £34,114 (2024: £49,836) and total expenditure was £71,193 (2024: £75,164). Therefore, the charity's expenditure exceeded income by £37,079 (2024: deficit of £25,328).

Due to a review of the subscription model by the Trustees, subscription income is now recognised in full when it falls due for payment rather than accruing equally over the term of the subscription. Therefore, the 2024 subscription income included a one-off release of previously deferred income of £14,480.

As at 30 June 2024 the charity has net assets of £96,905 (2024: £133,984) of which £76,597 relates to unrestricted funds (2024: £113,676) and £20,308 is held in restricted funds (2024: £20,308).

As at 30 June 2025 the charity has "free reserves" (unrestricted reserves less designated funds, fixed assets and investments) of £49,210 (2024: £83,289).

The Confederation of Healing Organisations

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2025

Financial review *(continued)*

Investment Powers and Policy

Under the Memorandum of Association, the Charity has the power to invest in any way the Trustees wish within the powers provided under the Trustee Investments Act 2000.

The trustees regularly assess the financial viability of the Charity and have taken steps to get capital input and to ensure long term financial viability to ensure other types of income that we may be able to develop.

Reserves Policy

The Board regularly reviews the Charity's reserves and income versus running costs and is satisfied of the viability of the organisation in the medium term. Contingency plans are in place for emergencies and items of special expenditure, and income generation strategies are being implemented to reduce any future strain on the reserves. The Board has decided that £30,000 will be put aside into Reserves once all Gift Aid submissions have been paid and de-restriction of the Radionics Fund received.

Plans for future periods

The year ahead presents exciting opportunities as we:

- Finalise HNI branding and launch associated resources
- Implement outcomes from the October 2025 conference
- Continue developing our digital presence and member services
- Expand our public education initiatives
- Strengthen partnerships within the healing community

Acknowledgements

The Trustees extend their gratitude to all CHO members, BRCP registrants, partner organisations, and the dedicated team members who have contributed to this year's achievements. Your continued support enables us to advance the healing profession and serve the public interest.

Reference and administrative details

Registered charity name	The Confederation of Healing Organisations
Charity registration number	1119533
Company registration number	05712128
Principal office and registered office	Coombedene Keinton Mandeville Somerton Somerset TA11 6DY

The Confederation of Healing Organisations

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2025

The trustees

David Balen
Dr Susan Mason
Craig Rebuck
Melissa Smith
Alison McWhinnie

Chief Executive: Sue Knight

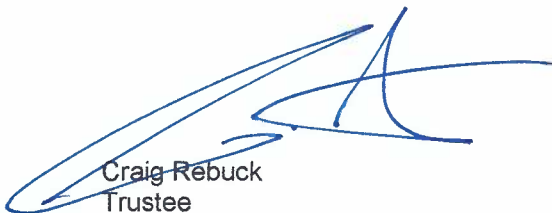
Independent examiner

Paul Dix ACA FCCA Chalmers HB Ltd
20 Chamberlain Street
Wells
Somerset BA5 2PF

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 5/10/25 and signed on behalf of the board of trustees by:



Craig Rebuck
Trustee

The Confederation of Healing Organisations

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Confederation of Healing Organisations

Year ended 30 June 2025

I report to the trustees on my examination of the financial statements of The Confederation of Healing Organisations ('the charity') for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



21st October 2025

Paul Dix ACA FCCA
Chalmers HB Ltd
Independent Examiner

20 Chamberlain Street
Wells
Somerset BA5 2PF

The Confederation of Healing Organisations

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Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 June 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and subscriptions	5	31,235	—	31,235	47,994
Investment income	6	2,469	—	2,469	1,367
Other income	7	410	—	410	475
Total income		<u>34,114</u>	<u>—</u>	<u>34,114</u>	<u>49,836</u>
Expenditure					
Expenditure on charitable activities	8,9	71,193	—	71,193	75,164
Total expenditure		<u>71,193</u>	<u>—</u>	<u>71,193</u>	<u>75,164</u>
Net expenditure and net movement in funds		<u>(37,079)</u>	<u>—</u>	<u>(37,079)</u>	<u>(25,328)</u>
Reconciliation of funds					
Total funds brought forward		113,676	20,308	133,984	159,312
Total funds carried forward		<u>76,597</u>	<u>20,308</u>	<u>96,905</u>	<u>133,984</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these financial statements.

The Confederation of Healing Organisations

Company Limited by Guarantee

Statement of Financial Position

30 June 2025

	Note	2025 £	£	2024 £
Fixed assets				
Intangible assets	16		27,000	30,000
Investments	18		386	386
			<u>27,386</u>	<u>30,386</u>
Current assets				
Debtors	19	3,527		34,369
Cash at bank and in hand		<u>77,061</u>		<u>86,089</u>
		80,588		120,458
Creditors: amounts falling due within one year	20	<u>11,069</u>		<u>16,860</u>
Net current assets			<u>69,519</u>	<u>103,598</u>
Total assets less current liabilities			<u>96,905</u>	<u>133,984</u>
Net assets			<u>96,905</u>	<u>133,984</u>
Funds of the charity				
Restricted funds			20,308	20,308
Unrestricted funds			<u>76,597</u>	<u>113,676</u>
Total charity funds	22		<u>96,905</u>	<u>133,984</u>

For the year ending 30 June 2025 the charity 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 of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 12 to 21 form part of these financial statements.

The Confederation of Healing Organisations

Company Limited by Guarantee

Statement of Financial Position *(continued)*

30 June 2025

These financial statements were approved by the board of trustees and authorised for issue on 5/10/25, and are signed on behalf of the board by:



Craig Rebuck
Trustee

The Confederation of Healing Organisations

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 June 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Coombedene, Keinton Mandeville, Somerton, Somerset, TA11 6DY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

The Confederation of Healing Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses.

The Confederation of Healing Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

3. Accounting policies *(continued)*

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 20% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

The Confederation of Healing Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Company is limited by guarantee, without a share capital. The company's members maximum liability cannot exceed £10 each.

5. Donations and subscriptions

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	2,308	2,308	1,231	1,231
Gift Aid reclaims	—	—	273	273
Legacies				
Legacies	—	—	17	17
Subscriptions				
Subscriptions	28,927	28,927	46,473	46,473
	<u>31,235</u>	<u>31,235</u>	<u>47,994</u>	<u>47,994</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	500	500	430	430
Other interest receivable	1,969	1,969	937	937
	<u>2,469</u>	<u>2,469</u>	<u>1,367</u>	<u>1,367</u>

7. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income	410	410	475	475

The Confederation of Healing Organisations

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Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Promoting high standards in healing	28,091	28,091	31,219	31,219
Support costs	43,102	43,102	43,945	43,945
	<u>71,193</u>	<u>71,193</u>	<u>75,164</u>	<u>75,164</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Promoting high standards in healing	28,091	—	28,091	31,219
Governance costs	—	43,102	43,102	43,945
	<u>28,091</u>	<u>43,102</u>	<u>71,193</u>	<u>75,164</u>

10. Analysis of support costs

	Promoting high standards in healing £	Total 2025 £	Total 2024 £
Staff costs	16,405	16,405	20,506
Communications and IT	2,314	2,314	2,169
Governance costs	43,102	43,102	43,945
Secretarial	6,372	6,372	8,544
Amortisation of website and database	3,000	3,000	—
	<u>71,193</u>	<u>71,193</u>	<u>75,164</u>

Governance costs

	2025 £	2024 £
Wages and salaries	24,000	20,000
Pension costs	608	506
Accountancy and independent examination fees	2,905	2,754
Secretarial	12,744	17,457
Telephone and other office costs	2,384	2,726
Insurance	461	502
Total	<u>43,102</u>	<u>43,945</u>

The Confederation of Healing Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Amortisation of intangible assets	<u>3,000</u>	<u>—</u>

12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,159</u>	<u>1,103</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	40,000	40,000
Employer contributions to pension plans	<u>1,013</u>	<u>1,012</u>
	<u>41,013</u>	<u>41,012</u>

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year, no trustees were reimbursed expenses (2024: None).

15. Transfers between funds

There have been no fund transfers during the year ended 30 June 2025.

The Confederation of Healing Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

16. Intangible assets

	Website and Database £
Cost	
At 1 July 2024 and 30 June 2025	<u>30,000</u>
Amortisation	
Charge for the year	<u>3,000</u>
At 30 June 2025	<u>3,000</u>
Carrying amount	
At 30 June 2025	<u>27,000</u>
At 30 June 2024	<u>30,000</u>

17. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 July 2024 and 30 June 2025	<u>1,003</u>	<u>1,003</u>
Depreciation		
At 1 July 2024 and 30 June 2025	<u>1,003</u>	<u>1,003</u>
Carrying amount		
At 30 June 2025	<u>—</u>	<u>—</u>
At 30 June 2024	<u>—</u>	<u>—</u>

18. Investments

	Other investments £
Cost or valuation	
At 1 July 2024	386
Additions	<u>—</u>
At 30 June 2025	<u>386</u>
Impairment	
At 1 July 2024 and 30 June 2025	<u>—</u>
Carrying amount	
At 30 June 2025	<u>386</u>
At 30 June 2024	<u>386</u>

All investments shown above are held at valuation.

The Confederation of Healing Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

18. Investments *(continued)*

The investments represent 100 shares in Reven Pharmaceuticals Inc, which were kindly donated to the charity in 2017. The company is unlisted and so there is no open market for the shares. The company itself provided advice that the value of the shares was in the region of \$5 each at the time of the gift. The Trustees still consider this to be a reasonable estimate of the fair value of the shares at the year end.

19. Debtors

	2025	2024
	£	£
Trade debtors	82	583
Prepayments and accrued income	267	268
Other debtors	3,178	33,518
	<u>3,527</u>	<u>34,369</u>

20. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	720	7,200
Accruals and deferred income	4,244	3,914
Social security and other taxes	453	453
Other creditors	5,652	5,293
	<u>11,069</u>	<u>16,860</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,013 (2024: £1,012).

The Confederation of Healing Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

22. Analysis of charitable funds

Unrestricted funds

	At 1 July 2024	Income	Expenditure	At 30 June 2025
	£	£	£	£
General funds	113,675	34,114	(71,193)	76,596
Competence Based Qualifications (CBQ)	1	—	—	1
	<u>113,676</u>	<u>34,114</u>	<u>(71,193)</u>	<u>76,597</u>

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	139,003	49,836	(75,164)	113,675
Competence Based Qualifications (CBQ)	1	—	—	1
	<u>139,004</u>	<u>49,836</u>	<u>(75,164)</u>	<u>113,676</u>

Restricted funds

	At 1 July 2024	Income	Expenditure	At 30 June 2025
	£	£	£	£
Aids Fund	283	—	—	283
Pagets Research Fund - Ex ICNM	10,025	—	—	10,025
Radionics Research Fund - Ex ICNM	10,000	—	—	10,000
	<u>20,308</u>	<u>—</u>	<u>—</u>	<u>20,308</u>

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
Aids Fund	283	—	—	283
Pagets Research Fund - Ex ICNM	10,025	—	—	10,025
Radionics Research Fund - Ex ICNM	10,000	—	—	10,000
	<u>20,308</u>	<u>—</u>	<u>—</u>	<u>20,308</u>

The Confederation of Healing Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Intangible assets	27,000	—	27,000
Investments	386	—	386
Current assets	60,280	20,308	80,588
Creditors less than 1 year	(11,069)	—	(11,069)
Net assets	76,597	20,308	96,905

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Intangible assets	30,000	—	30,000
Investments	386	—	386
Current assets	100,150	20,308	120,458
Creditors less than 1 year	(16,860)	—	(16,860)
Net assets	113,676	20,308	133,984

24. Financial instruments

All financial instruments are basic financial instruments and so are valued at amortised cost in the financial statements.

25. Related parties

No transactions with related parties took place during the year.